



# Sustainability Report

## 2025

The road to a resilient future

Van Mossel



*"As a family business, we will continue to work with our partners to build sustainable, future-proof mobility for the generations that follow us."*

*Eric Berkhof*  
Chief Executive Officer  
Van Mossel Automotive Group

## Message from our CEO

Sustainability is not a separate policy area for Van Mossel Automotive Group, but an integral part of our long-term strategy. As a family business, we work every day to build continuity: for our customers, our employees and the generations that will follow us. This requires clear choices in a mobility market that is changing rapidly and in which future resilience is becoming increasingly decisive.

In the Netherlands and Belgium, we have deliberately focused in recent years on establishing a strong sustainability standard. As of 1 August 2025, we have fully switched to purchasing green electricity for all our locations in the Netherlands and Belgium. Since January 2026, approximately 20% of our transport volume in the Netherlands has also been powered by biodiesel. In addition, we have implemented an advanced energy monitoring system, linked to smart meters, which provides us with detailed insight into our energy consumption and enables us to apply targeted energy-saving measures. This allows us to structurally reduce our CO<sub>2</sub> emissions at the level of individual facilities.

The Netherlands therefore serves as the foundation for further scaling across our group. The energy monitoring system will be rolled out in phases to Belgium and subsequently to our other countries. At group level, we have also worked towards greening all electricity consumption in every country through green certificates as of January 2026. To support this, an international ESG management network has been established, in which countries collaborate closely with the ESG team at our head office. In this way, we ensure a consistent and scalable approach throughout the entire organisation.

Our sustainability ambitions are closely linked to our business strategy. We invest in a focused manner in low-emission mobility, circular solutions and the energy transition. Through Van Mossel Energie, we are further expanding our services across the entire group. In doing so, we create sustainable impact while also generating commercial opportunities for our customers.

Our customers always remain at the centre of what we do. With our one-stop-shop approach, we offer integrated mobility solutions: from vehicles and mobility services to bicycle leasing, charging solutions and energy concepts. In this way, we make sustainable choices accessible, practical and affordable in an increasingly complex market.

At the same time, the health, safety and wellbeing of our employees remain an essential priority. Sustainable performance is only possible in a working environment where people feel safe and have the opportunity to develop.

Finally, I would like to thank our employees, partners and customers for their commitment and dedication. Sustainable business practices are a shared responsibility. As a family business, we will continue to build mobility for everyone, with a clear focus on the generations to come.

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# Introduction

## About this report

The Van Mossel Automotive Group ("Van Mossel") Sustainability Report 2025 provides a comprehensive overview of our environmental, social and governance (ESG) performance over the past year. This report reflects our commitment to transparency and responsible business practice as we continue to integrate sustainability into our strategy and operations.

In preparation for the Corporate Sustainability Reporting Directive (CSRD), we have incorporated several of its underlying principles, such as the Double Materiality Analysis (DMA) and structured ESG disclosures, into our reporting framework. The DMA, which underlies the specific European Sustainability Reporting Standards (ESRS) that we are required to disclose under CSRD, was fully assessed in 2024 and updated in 2025. This approach ensures that our disclosures on material ESG topics, risks, and opportunities remain clear, structured, and relevant to our stakeholders, and are aligned with regulatory reporting requirements.

While this report is not yet a fully CSRD-compliant integrated report, it serves as a steppingstone towards anticipated full compliance in our 2027 integrated annual report.

Over the next years, we will further refine our data collection processes, enhance our double materiality assessment and strengthen our reporting structures. Our goal is to ensure that our future reporting fully aligns with the European Sustainability Reporting Standards (ESRS) and will thereby support our stakeholders in making informed decisions. We welcome feedback from our stakeholders as we continue this journey, reinforcing Van Mossel's commitment to a more sustainable future.

The information included in this report relates to Van Mossel Automotive Group and its various divisions. If you have any questions, suggestions, or comments in response to this sustainability report, please let us know via:

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# Van Mossel at a glance

- 454 Dealer businesses
- 57 Car body repair locations
- 30 Leasing locations
- 34 Other locations

2

5

11

2

7

222

153

23

35

106

6

9

# Our ESG journey

## 2022

- First Sustainability Report
- Erkend Duurzaam Plus certification for Dutch business operations

## 2024

- Dedicated Sustainability Manager appointed to steer ESG strategy
- Double Materiality Assessment completed
- Sustainability Report aligned with CSRD standards (ESRS)
- Erkend Duurzaam Plus re-certification

## 2023

- Completion of new headquarters with energy label A++++ and 3,600 solar panels
- Start of the Van Mossel Energy business unit
- CSRD-reporting program initiated
- Ecovadis bronze medal on ICLH

## 2025

- Corporate Policies developed and published on vanmossel.com
- Light-review DMA (incorporating recent acquisitions)
- Green Electricity purchase starting with NL & BE, as of 2026: group-wide

## 2026

- Realised in Q1**
- HVO100 implementation part of internal NL transport
  - Ecovadis Committed Badge on group-level
- Planned for Q2-Q4**
- Start of EU Taxonomy
  - Scope 3 analysis

# Purpose, mission, vision

## Our commitment

We aim to be a responsible business partner to our stakeholders. We offer our customers tailor-made mobility solutions while being mindful of our own social and environmental responsibilities. We are committed to supporting our employees and encourage personal growth.

## Our vision & mission

We strive to be the most recommended mobility provider through quality, operational excellence and customer satisfaction.

It is our mission to deliver on our promise: **'Driven. By you. For you'.**

## Our values



Hospitality



Driven



Distinctive



Customer-oriented



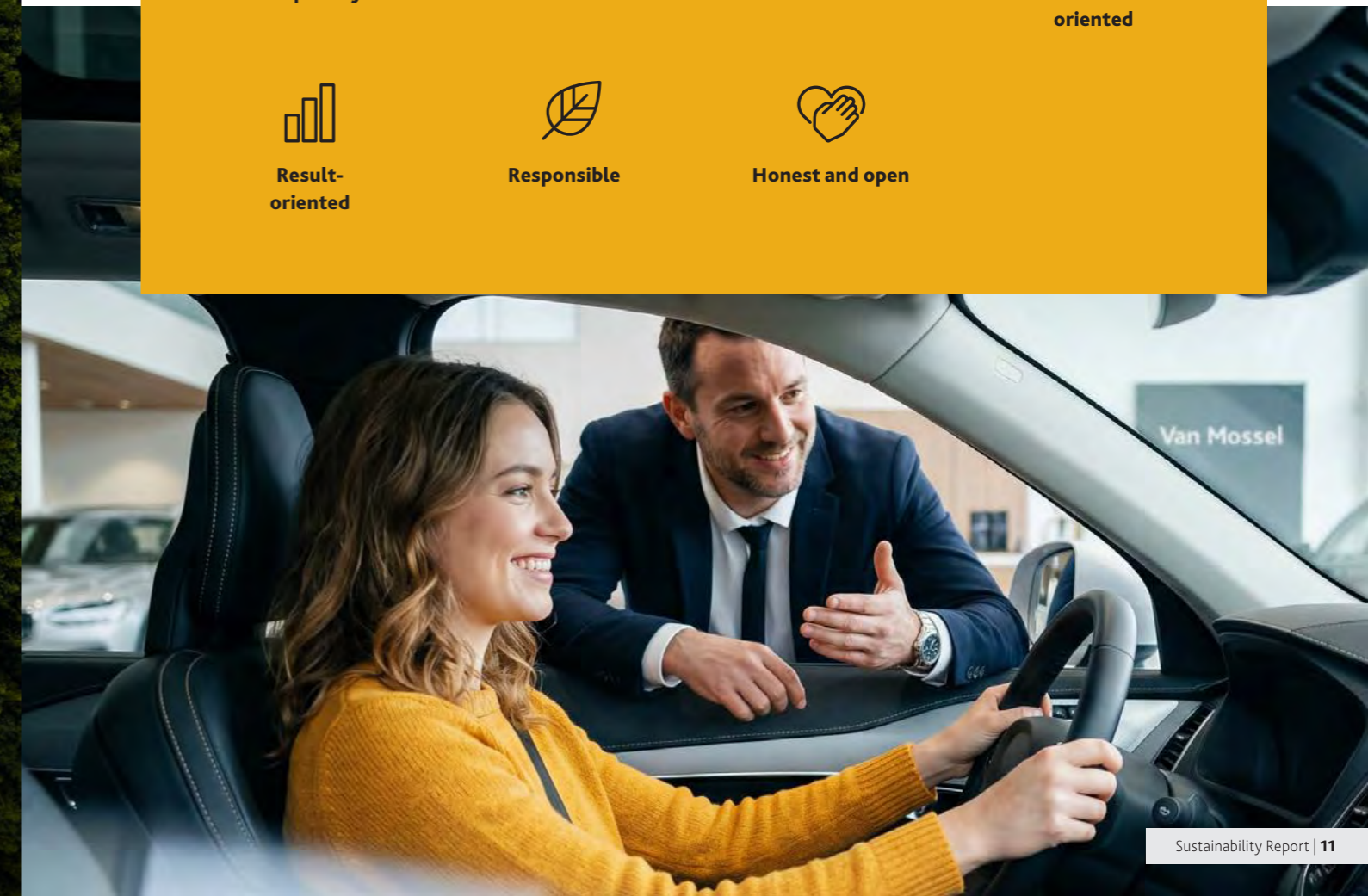
Result-oriented



Responsible



Honest and open



# ESG performance at a glance

Situation per April 2026:



**8**

countries



**454**

dealerships



**52**

car brands



**4**

lease labels



**> 11,000**

employees



**129,000**

New sales



**136,000**

Used sales



**99,000**

Body repairs

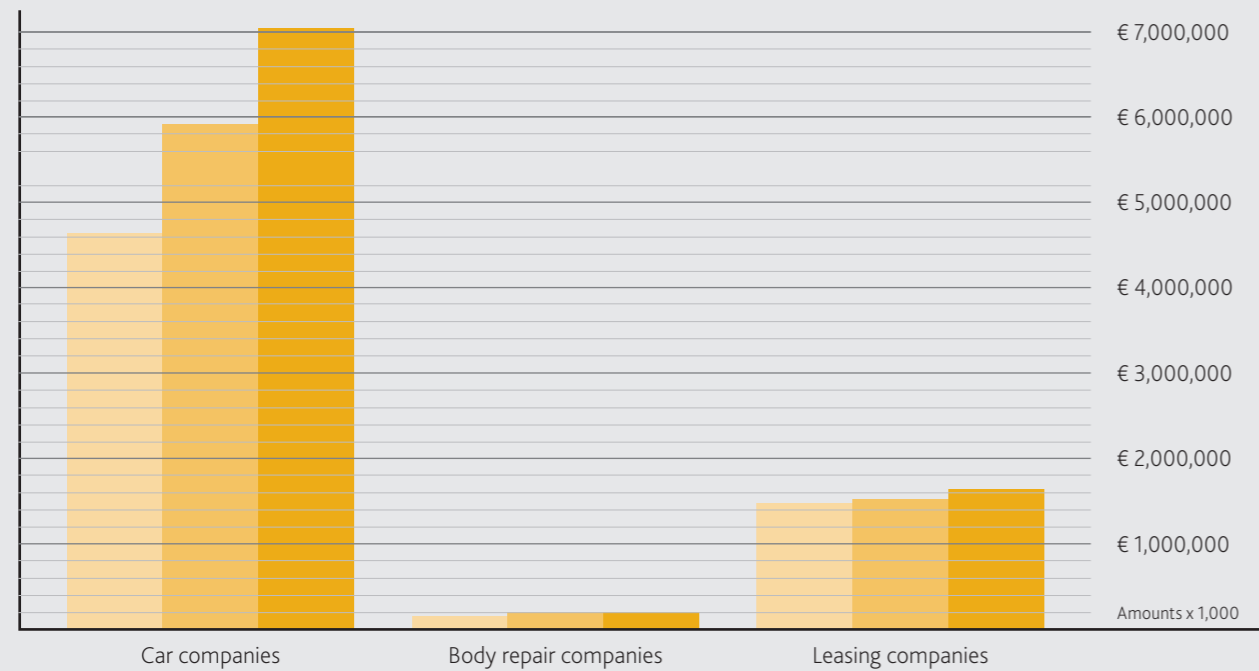


**40,000**

Lease transactions

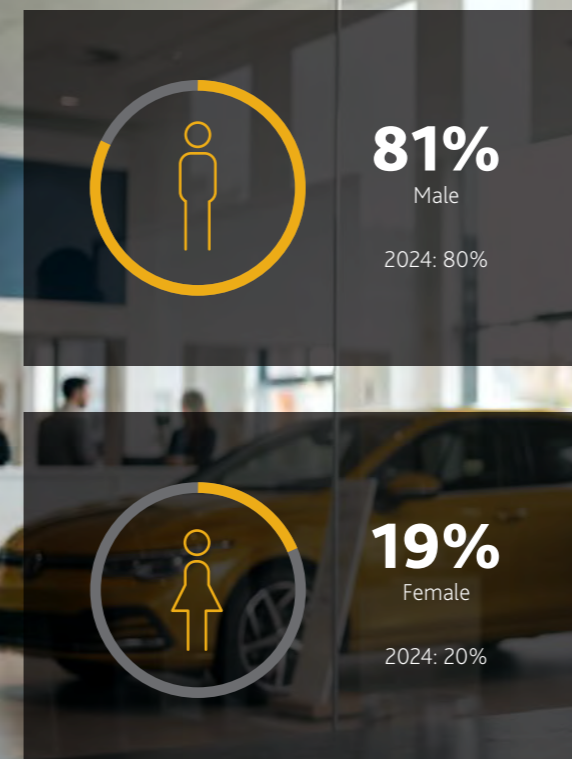
## Van Mossel Automotive Group

Turnover development total (including acquisitions 2026 annualised)

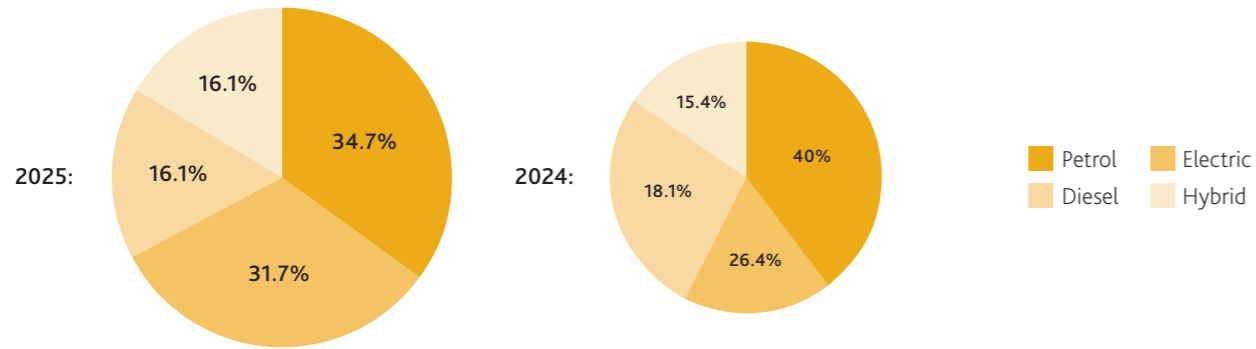


Total (x 1,000):

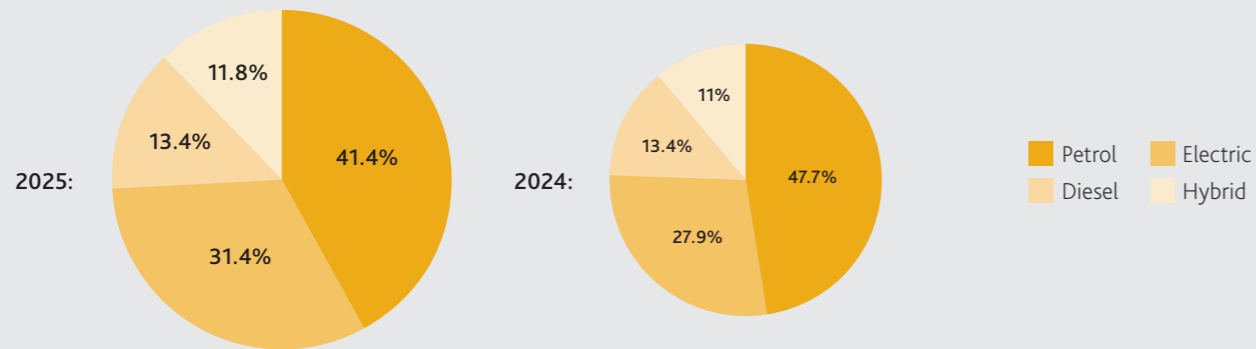
**2024** € 6,239,497    **2025** € 7,595,812    **2026 (b)** € 8,830,238



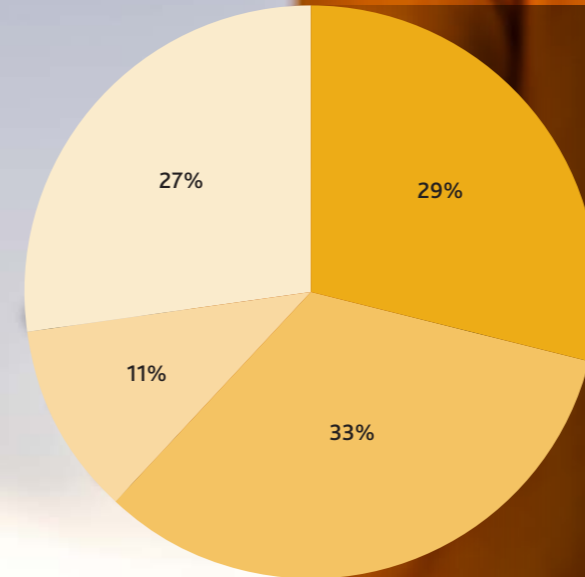
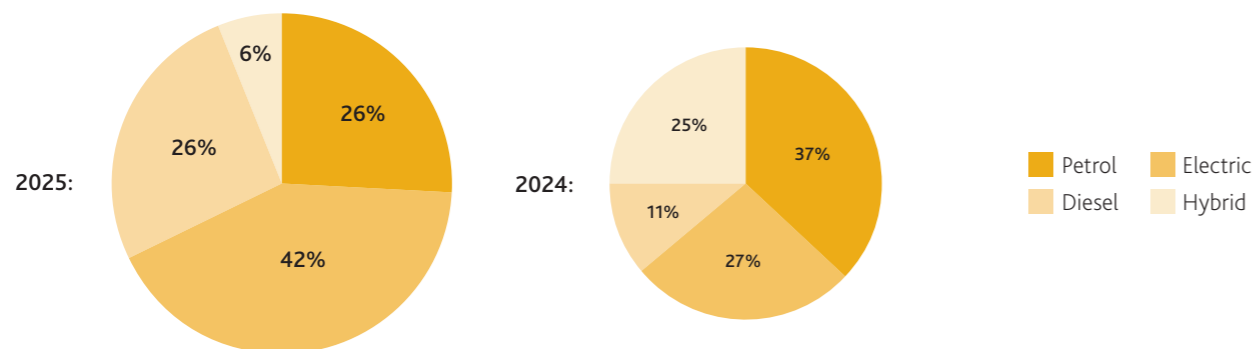
**Leasefleet by fuel distribution, Group**



**Leasefleet by fuel distribution, The Netherlands**

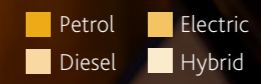


**Retail (new car sales) by fuel distribution, The Netherlands**



**Retail (new car sales) by Fuel Distribution, Group 2025\***

\*Excluding UK and Denmark.



**Sustainability certifications**



# Strategy & value creation

At Van Mossel, sustainability is more than just compliance. It is an integral part of our long-term vision. As one of the leading mobility providers, we recognise our responsibility to create value for people, the environment and society. Our ESG strategy ensures that we meet evolving societal expectations, adhere to stringent (inter)national regulations and future-proof our business.

## ESG strategy & approach

### ESG strategy: driving sustainable mobility

Our ESG strategy is built on three strategic layers:

#### 1. Corporate responsibility: the foundation

Corporate responsibility is the backbone of our sustainability strategy (first layer). It defines our commitment to responsible business practices, ensuring that we operate ethically while balancing economic growth with environmental and social impact. We foster healthy organisational growth, actively engage with society and prioritise sustainable employment.

#### 2. Sustainable operations & Health and Safety: our license to operate

The second layer of our framework, which safeguards our ability to operate effectively, consists of two pillars:

- a. Health & Safety: our employees are the driving force behind Van Mossel's success. A safe and healthy working environment is essential for maintaining our performance and reputation.
- b. Sustainable operations: reducing our environmental footprint is both a moral and financial imperative. We continuously optimise processes to improve energy efficiency and collaborate with partners to enhance sustainability across the value chain.

#### 3. Future-proof growth: our license to grow

The top layer of our strategy focuses on sustainable growth through innovation and adaptation to industry shifts. It includes three key areas:

- a. Future-proof personnel: attracting, retaining and developing a diverse and skilled workforce is crucial for the transition to sustainable mobility. We invest in continuous training and education, working closely with training institutes to prepare our employees for the industry's evolving needs.
- b. Low emission mobility: as the demand for sustainable transport grows, we provide a broad range of zero-emission vehicles, including passenger cars, vans and bike lease and shared mobility solutions. Van Mossel Energy also offers charging infrastructure solutions, making the shift to electric mobility more accessible.
- c. Circular solutions: our vision extends beyond vehicle ownership towards mobility as a service (MaaS). We develop innovative sharing and leasing concepts while integrating circularity into our operations to reduce raw material consumption and waste.

By embedding sustainability into every aspect of our business, Van Mossel is positively contributing to the future of mobility. One that is cleaner, smarter and more responsible.

**Circular solutions**  
Offering sustainable mobility solutions and committing to reuse

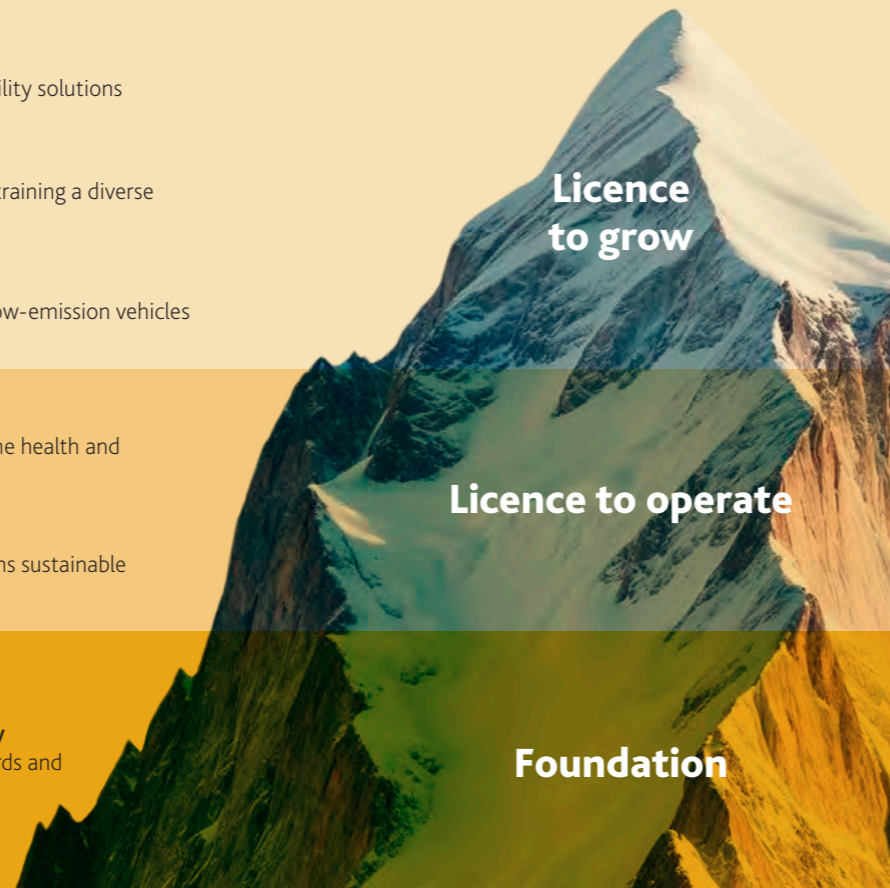
**Future-proof personnel**  
Attracting, retaining and training a diverse and inclusive workforce

**Low-emission mobility**  
Increasing the supply of low-emission vehicles

**Health and Safety**  
Ensuring and improving the health and vitality of employees

**Sustainable operations**  
Making our own operations sustainable

**Corporate responsibility**  
Meeting high ESG standards and social expectations



## ESG approach

Our ESG approach is based on 3 main principles.

1. ESG is an integral part of our business proposition. With sustainable low emission solutions, we provide a distinctive business offering to customers.
2. We developed a Sustainability Policy (published on our website), to provide a clear framework for managing and reducing the environmental impact of the group's activities across all our locations in 7 countries. It outlines our strategy to reduce energy consumption, lower greenhouse gas emissions, promote resource efficiency and foster collaboration with suppliers and customers to create a more sustainable automotive ecosystem.
3. The group needs to be compliant with all relevant national and international (EU) ESG/sustainability/environmental legislative requirements, including the CSRD, CSDDD, EU Taxonomy and EUDR. We view this as the minimum standard that our activities must meet.

### FAST FACT

While preparing this report we completed the acquisition of dealerships in **Poland** and **Scotland** strengthening our presence in Europe. These entities will be included in our next ESG reporting cycle.

### Principles



ESG integrated into our business proposition



Managing and reducing the environmental impact



Compliance with ESG regulation

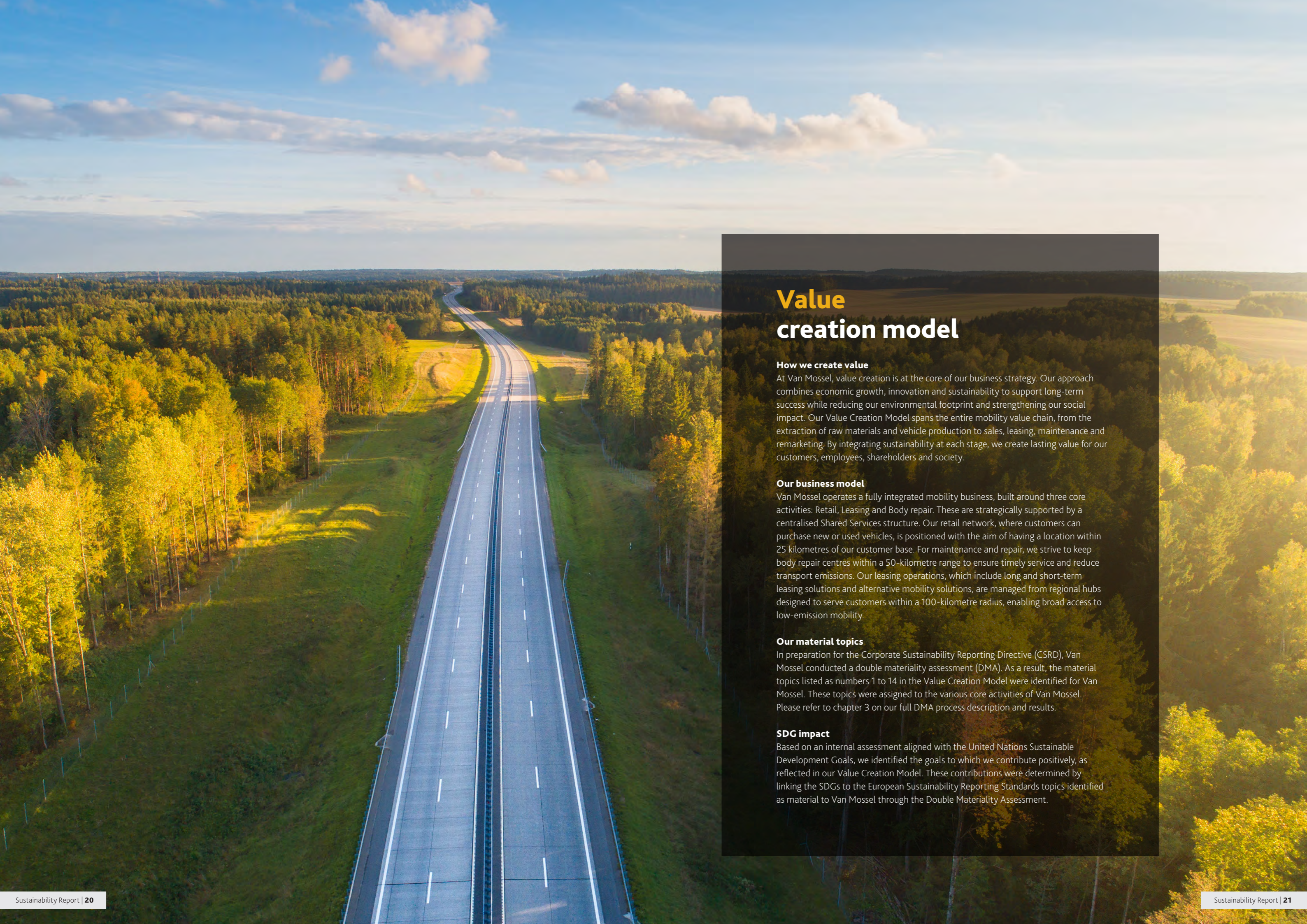
## From strategy to objectives

Following our sustainability strategy, we translated our vision into concrete action by setting clear objectives for each of our strategic pillars to ensure we stay focused, measure progress effectively and drive meaningful impact across our key sustainability priorities.

These long-term objectives guide our overall direction, while at the beginning of each Environmental, Social and Governance (ESG) chapter, we introduce specific short-term targets that drive immediate progress within each area.

| SDG's   | Strategy                 | Objectives   | Sub-targets   |
|---|--------------------------|--|---|
| 12 RESPONSIBLY CONSUMED AND PRODUCED<br>13 CLIMATE ACTION<br>17 PARTNERSHIPS FOR THE GOALS  | Sustainable operations   | Climate neutrality scope 1 & 2 by 2040   | 2026: Achieve 10% absolute reduction in Scope 1 & 2 GHG emissions compared to 2024 (base-line)<br>2027: 30% reduction (first CSRD reporting-year)<br>2030: 60% reduction<br>2035: 90% reduction<br>2040: Net Zero (scope 1 + 2) |
| 3 GOOD HEALTH AND WELL-BEING<br>8 DECENT WORK AND ECONOMIC GROWTH   | Health and Safety        | Zero fatalities and a lost time injury frequency rate (LTIFR*) of <7 by 2026<br>ISO 45001 certification in 2026<br>Absenteeism rate of <5% by 2026   | 2027: Train 100% of employees with driving-related roles onroad safety and eco-driving  |
| 7 AFFORDABLE AND CLEAN ENERGY<br>12 RESPONSIBLY CONSUMED AND PRODUCED<br>13 CLIMATE ACTION  | Low-emission mobility    | 50% of leasing fleet low-emission by 2030<br>75% of new lease contracts low-emission by 2030<br>65% of new vehicles delivered low-emission by 2030   | 2026: 30% of leasing fleet low-emission<br>2026: 50% of new lease contracts low-emission<br>2026: 40% of new vehicles delivered low-emission  |
| 4 QUALITY EDUCATION<br>5 GENDER EQUALITY<br>8 DECENT WORK AND ECONOMIC GROWTH<br>10 REDUCED INEQUALITIES<br>17 PARTNERSHIPS FOR THE GOALS | Future-proof personnel   | At least 45,000 learning interventions started per year by 2026<br>15% of female representation in higher management positions by 2030<br>25% of female representation across the workforce by 2030<br>At least 1,000 completed learning interventions per month by 2026 |   |
| 17 PARTNERSHIPS FOR THE GOALS   | Corporate responsibility | 100% compliance with CSRD, EUT & CSDDD regulatory reporting frameworks before official deadlines   | 100% yearly success rate on positive handling of (internal/external) whistleblower cases  |

\*The ratio of the number of accidents leading to lost working time to the total number of hours worked in the company.



## Value creation model

### How we create value

At Van Mossel, value creation is at the core of our business strategy. Our approach combines economic growth, innovation and sustainability to support long-term success while reducing our environmental footprint and strengthening our social impact. Our Value Creation Model spans the entire mobility value chain, from the extraction of raw materials and vehicle production to sales, leasing, maintenance and remarketing. By integrating sustainability at each stage, we create lasting value for our customers, employees, shareholders and society.

### Our business model

Van Mossel operates a fully integrated mobility business, built around three core activities: Retail, Leasing and Body repair. These are strategically supported by a centralised Shared Services structure. Our retail network, where customers can purchase new or used vehicles, is positioned with the aim of having a location within 25 kilometres of our customer base. For maintenance and repair, we strive to keep body repair centres within a 50-kilometre range to ensure timely service and reduce transport emissions. Our leasing operations, which include long and short-term leasing solutions and alternative mobility solutions, are managed from regional hubs designed to serve customers within a 100-kilometre radius, enabling broad access to low-emission mobility.

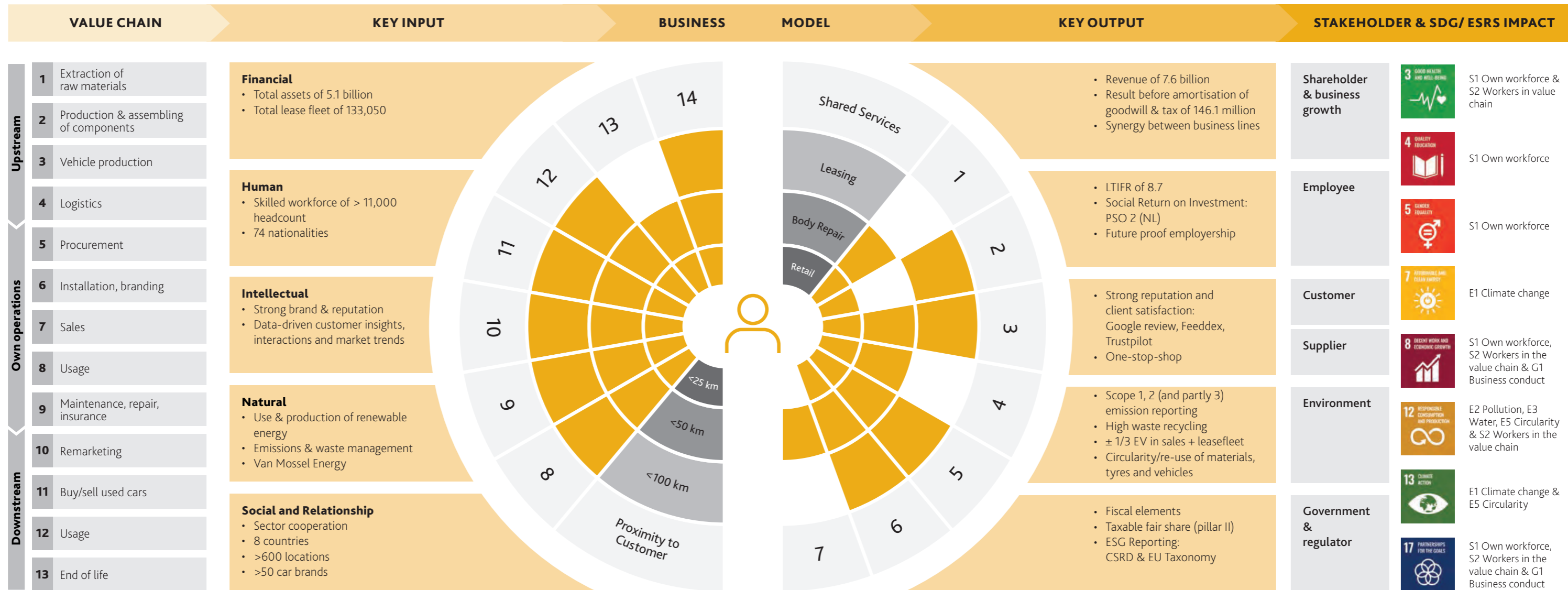
### Our material topics

In preparation for the Corporate Sustainability Reporting Directive (CSRD), Van Mossel conducted a double materiality assessment (DMA). As a result, the material topics listed as numbers 1 to 14 in the Value Creation Model were identified for Van Mossel. These topics were assigned to the various core activities of Van Mossel. Please refer to chapter 3 on our full DMA process description and results.

### SDG impact

Based on an internal assessment aligned with the United Nations Sustainable Development Goals, we identified the goals to which we contribute positively, as reflected in our Value Creation Model. These contributions were determined by linking the SDGs to the European Sustainability Reporting Standards topics identified as material to Van Mossel through the Double Materiality Assessment.

# Value creation model



### CSRD material topics in business model

- |  |  |
|--|--|
| 1 = Emission reduction from own operations | 8 = Diversity and inclusion                |
| 2 = Low emission mobility solutions        | 9 = Health and well-being                  |
| 3 = Microplastics                          | 10 = Employee development                  |
| 4 = Water consumption                      | 11 = Working conditions in the value chain |
| 5 = Circular car business models/mobility  | 12 = Customer privacy                      |
| 6 = Circular business operations           | 13 = Road safety                           |
| 7 = Safety                                 | 14 = Responsible business conduct          |

# Trends & developments

As a future orientated organisation, we find it most valuable to mention our approach/efforts towards ongoing sustainability trends and developments, relevant to our industry. Even though we may not be in direct control of trends and developments, we align our operations to have positive contributions towards them.

## Policy shifts in EU vehicle emissions and market implications

Recent policy discussions at EU level indicate a shift toward a more flexible approach to the decarbonisation of road transport. The European Commission has proposed adjustments to future vehicle CO<sub>2</sub> regulations, allowing the continued sale of certain plug-in hybrids and range extender vehicles beyond previously anticipated timelines. Instead of a full zero-emissions requirement for new cars and vans by 2035, the draft framework foresees a 90% reduction in CO<sub>2</sub> emissions compared to 2021 levels, with remaining emissions to be offset through mechanisms such as the use of lower-carbon materials, synthetic fuels, and non-food biofuels.

The proposal reflects current market conditions, including uneven electric vehicle (EV) demand, intensified global competition, and cost pressures across the automotive value chain. European manufacturers have welcomed aspects of the draft, citing improved economic feasibility, additional support for small electric vehicles, and increased flexibility in interim targets toward 2030. At the same time, climate and transport advocacy groups have expressed concerns that diluted targets could slow the pace of electrification, weaken investment certainty, and affect Europe's long-term competitiveness in clean mobility compared with markets such as China.

The Commission has also outlined complementary measures to accelerate EV uptake, particularly within corporate fleets, which represent a significant share of new vehicle registrations in Europe. Proposed actions include differentiated national targets based on economic conditions and the creation of a new regulatory category for smaller EVs with simplified requirements and incentives for EU-based production.

Legislation is currently being drafted in several European countries to accelerate the transition to electric vehicles. For example, in the Netherlands, the 'pseudo-final levy' (effective from 1 January 2027) is intended to speed up the switch to electric vehicles in the business sector.

Overall, the evolving regulatory landscape signals a transition from a single-technology pathway toward a more diversified compliance framework. While this may provide short-term adaptability for industry, it underscores the importance for companies to balance regulatory flexibility with continued investment in low- and zero-emission technologies, infrastructure, and supply chain decarbonisation to meet long-term climate objectives.

### FAST FACT

In 2025, electric vehicles made up **33%** of the group's new retail car sales, while the diesel car sales shrunk to only **11%**.

## Corporate Sustainability Reporting Directive (CSRD): transparent operations

Set for reporting year 2027, the CSRD forces large organisations (measured by revenue and amounts of FTEs) to report on their sustainability performances. This was initiated to improve the quality of the provided sustainability information and its transparency/comparability along the lines of the European Sustainability Reporting Standards (ESRS). We are working towards being CSRD compliant by reporting year 2027 and continuously improve our reporting standards & structure to meet that deadline.

Moreover, we will also align with the EU legislation Corporate Sustainability Due Diligence Directive (CSDDD) and the EU Taxonomy (EUT).

## Sharing economy

The sharing economy slowly but surely keeps gaining popularity across various sectors, shifting consumer preferences from ownership to usage-based models. This trend is also evident in mobility, with increasing adoption of shared transportation solutions, such as Mobility as a Service (MaaS). Instead of owning a vehicle, consumers increasingly prefer to access mobility services on demand.

Subscription based models provide customers maximum flexibility by offering a variety of transportation options, like public transport, shared cars and bicycles, all accessible through a single app. These models eliminate the need for traditional services, insurance, registration elements and aftersales elements. Furthermore, it does not require significant upfront investment as the mobility solution operates on a pay-per-use or monthly instalment basis.

This trend promotes multimodal transport and has the potential to reduce urban traffic and hence related (carbon) emissions. At Van Mossel we contribute to the sharing economy by offering "shareable vehicles" for businesses. Business owners can choose to provide their employees with a shared car for more optimised transportation.

## Labour market shortages

Due to numerous factors, such as aging workforces, technological shifts and intense competition there remains a shortage of structurally skilled personnel in the automotive industry. A significant portion of the skilled workforce is nearing retirement and there is a lack of trained workers entering the mechanics labour market. The shift towards electric vehicles has resulted in a skills gap for existing mechanics. This means that both new and established mechanics require updated expertise

to be able to service these vehicles. Competition from within the EU as well as North America and Asia, for skilled personnel, makes it difficult to hire and retain talented mechanics.

To deal with this challenge, Van Mossel provides specialised education programmes to aspiring mechanics which enables them to become skilled professionals.

## Autonomous vehicles: Carefree mobilisation

Self-driving, or autonomous vehicles, are developing at a rapid pace and may be on course to become the future standard for mobility. The main resistance factors, limiting the growth of autonomous vehicles, are consumer and regulatory concerns, especially in the EU. Automated driving can be split into two categories: support driving features and automated driving features. Blind spot warnings, adaptive cruise control and lane centring are examples of support driving features where the driver is still considered to be driving the vehicle. Traffic jam chauffeur and other features where the person seated in the driver's seat is not required to steer nor use the pedals are considered to be automated driving features. These features improve efficient fuel usage and allow for safer driving conditions, positively contributing to the environment.

## Geopolitical tensions

As an international organisation operating across borders, Van Mossel is exposed to geopolitical developments that may influence global economic stability. This impacts consumers' demand, supply chains and prices of commodities, such as oil. Ongoing conflicts, including those in Eastern Europe and the Middle East, contribute to volatility in energy and commodity markets and may disrupt supply chains within the automotive sector. Van Mossel continuously monitors these developments and seeks to mitigate potential impacts by proactively managing supply chains, stakeholder relationships, pricing pressures, and other related economic repercussions.

## Zero emissions solution: Hydrogen vehicles

Ambitious goals can only be achieved through ambitious endeavours. Climate neutrality appears ever closer to become reality with hydrogen vehicles. Hyundai's Nexso and Toyota's Mirai are current examples of hydrogen vehicles available on the public market. Volkswagen communicated they are developing hydrogen vehicles set to be released sometime soon. The lack of refuelling infrastructure in Europe is currently the main roadblock that is stopping hydrogen vehicles from being produced and purchased on a massive scale. As was the case at first with electric charging stations, the same goes for refuelling stations for hydrogen vehicles. The future looks bright for electric vehicles as charging stations have spread across Europe on a massive scale. The same could happen for hydrogen refuelling stations.



# Double materiality assessment

The CSRD requires companies to perform a Double Materiality Analysis (DMA). This looks at materiality from two perspectives: impact assessment (inside-out) and financial assessment (outside-in) of 'Environmental, Social and Governance' (ESG) topics.

A DMA helps to gain insight into the most important and material topics and their associated reporting requirements. We conducted a DMA in 2023/2024 and reviewed it in 2025. The methodology to arrive at the DMA consisted of 3 steps.

## Step 1: Baseline measurement & shortlist

In this step, an initial filtering of potentially relevant ESG topics was conducted for Van Mossel. For this purpose, information was gathered based on an internal and external analysis and, in addition, a cross-check was done with the CSRD working group from the trade association (BOVAG). This led to a first version of the CSRD-proof list of relevant ESG topics.

Van Mossel Automotive Group includes three different business lines:

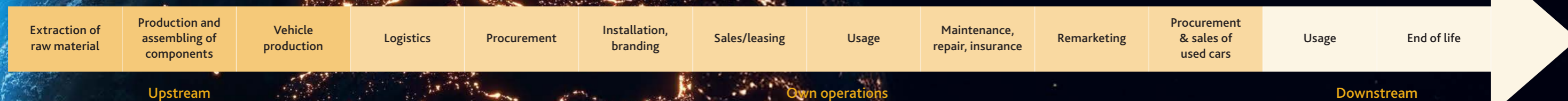
- Retail (dealership)
- Body repair
- Leasing

We made the distinction between own operations, upstream value chain and downstream value chain. Further, we merged the value chains of the three main activities into a total overview of activities at the group level. In the context of this value chain, we subsequently identified the Impacts, Risks and Opportunities (IROs) associated with each material topic.

### Internal and external analysis

The internal analysis aimed to gain an understanding of Van Mossel's current sustainability strategy and documentation and related ESG topics. The purpose of the external analysis was to gain insight into the (market) environment in which Van Mossel operates. To get a complete picture, market parties were selected for each of Van Mossel's three main activities.

The external analysis revealed three key findings: First, there is a growing demand for diverse 'low-emission mobility' solutions. Second, 'driver safety' consistently emerges as a priority across policy documents and is recognised as a critical issue throughout the sector. Third, while the circular economy has not yet become a central theme in general business operations and models, circularity is highly relevant in the automotive industry due to its material-intensive nature.



### Sector trend analysis

The sector trend analysis aimed to better understand which sustainability developments are relevant in the market in which Van Mossel operates. Developments in the sector were analysed using information from the MSCI ESG Industry Materiality map, the automotive trade association BOVAG, the 'Erkend Duurzaam' certificate and 'Groen Gedaan!' certificate (for more information see page 39). Relevant topics that emerged through all three sources are CO2 emissions, renewable energy, raw material consumption, waste and employee health and well-being.

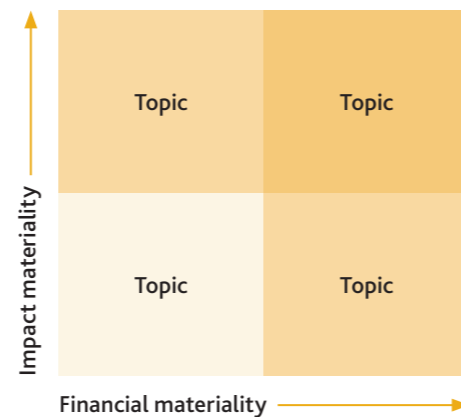
The findings of the internal and external analysis led to a selection of potentially relevant ESG topics, the so called 'shortlist' (see table at the end of this chapter).

## Step 2: Assessment of impact and financial materiality

During this step, the ESG-topics included in the shortlist were assessed for both impact and financial materiality. The purpose of the analysis was to determine:

- What influence does Van Mossel have within a topic on people, society and the environment (inside-out)?
- What influence does the outside world have within a topic on Van Mossel's financial performance (outside-in)?

This analysis was carried out in the form of workshops with internal experts to identify the most important IROs for the ESG-topics. The 17 topics were then all given a score for their inside-out impact (impact materiality) and outside-in impact (financial materiality). The resulting double materiality topics are shown in the quadrant at the top right corner (dark yellow), other material topics at the top left and bottom right corner (light yellow) and topics that fall outside the scope at the bottom left corner (white).



### Specification of scoring at IRO-level

Initially, in 2023/2024, the assessment was carried out at subject level. To further deepen and specify the assessment, at the beginning of 2025 Van Mossel decided to conduct a review at IRO-level. All identified IROs were assessed separately for each theme.

In addition, the assessment method for impact materiality has been revised. A new assessment method was applied, in which the severity of an impact accounted for two-thirds (2/3) and the likelihood accounted for one-third (1/3) of the final score. This recalibration resulted in a more consistent and transparent assessment of risks and opportunities.

### Review and consolidation of new entities

In 2025, Van Mossel acquired the German entities LöhrGruppe and Nord-Ostsee Automobile (NOA). Both entities had already carried out a DMA, so it was decided to review and consolidate these into Van Mossel's DMA. First, a comparison was made between the DMA processes of Van Mossel and those of LöhrGruppe and Nord-Ostsee Automobile. This showed that the processes conducted were of similar quality and that no review was necessary.

#### FAST FACT

At the end of 2025 we acquired **Ocean** and **Breeze**, operational in southern England, which are now an integral part of our operations in the UK. ESG data for these entities will be included in next year's reporting cycle.

To eliminate differences in terminology and scope and make consolidation possible, all IROs were harmonised according to CSRD-topics, sub-topics and sub-sub-topics. This harmonisation made it possible to compare the analyses of all entities in a consistent manner. This comparison revealed similarities and differences between the entities. These insights were considered in the next step of validation with internal stakeholders. This yielded a final matrix that reflects the DMA-results of the Group.



## Step 3: Stakeholder engagement

The aim of this step is to receive input through consultation of stakeholders on the completeness of the CSRD-proof list and to critically reflect on the materiality matrix.

A total of 12 interviews were conducted between April 2024 and September 2024. The interviewees were selected based on their relationship with and knowledge of Van Mossel and/or the automotive sector in the field of ESG. In doing so, it was ensured that the most important stakeholders from the various parts of the value chain were well represented. The interviews confirmed the CSRD-themes identified by Van Mossel and focused specifically on three topics that were under discussion: 'Diversity and inclusivity', 'Safety of own employees' and 'Water consumption'. These themes scored to be material on the impact axis.

The theme of 'Diversity and inclusivity' is relevant because of the size of Van Mossel and the risk of discrimination/exclusion of employees with a migration background, in combination with the male-female ratio in a continuously growing organisation that now has more than 11,000 employees. 'Safety of own employees' proved to be material from the analysis that a large proportion of Van Mossel's employees have a physical occupation/work in workshops/spray booths or work with equipment and are therefore at risk to their health, even though various measures have been taken based on the safety policy. 'Water consumption' is considered material due to the number of car washes operated by Van Mossel and the number of visits (and therefore litres used) for the diverse services ((short) lease, maintenance, repair). In addition, in the countries where Van Mossel currently operates, legislation and regulations apply, or initiatives and guidelines are being developed around water consumption. It is expected that there will be more pressure on the availability of clean water in the future, making this theme material on the impact axis.

### Validation of review with internal stakeholder

In 2025, an additional validation took place on the findings and results of the DMA-review. After the analysis at IRO-level was completed and the consolidated materiality matrix was drawn up, the results were discussed with internal stakeholders (incl. CFO & COO). Several discussion points were discussed to arrive at a definitive and updated matrix which provides a representative picture of the material topics for Van Mossel as a group, including the newly added entities.

### Changes compared to 2024

The review in 2025 led to several substantive changes. First, two new sub-topics were added under the overarching theme of Pollution (ESRS E2): air pollution and water pollution. These topics were included to ensure completeness and to be prepared for future regulations but are not currently assessed as material.

Secondly, the topic of waste has been revised and assessed as impact-material, given the significant volume of waste generated within the company's operations and the need for reduction and recycling. The topic of waste has been included under the theme of Circular Business Operations (ESRS E5). This means that this theme has been moved to the top left, compared to the DMA-matrix for 2024.

**Final matrix**

The double materiality matrix is shown below, as determined after completion of the review in 2025. The matrix forms the basis for reporting on the specific ESRS-topics and data points. The DMA was validated and approved by the Board of Directors.

**Double materiality matrix**

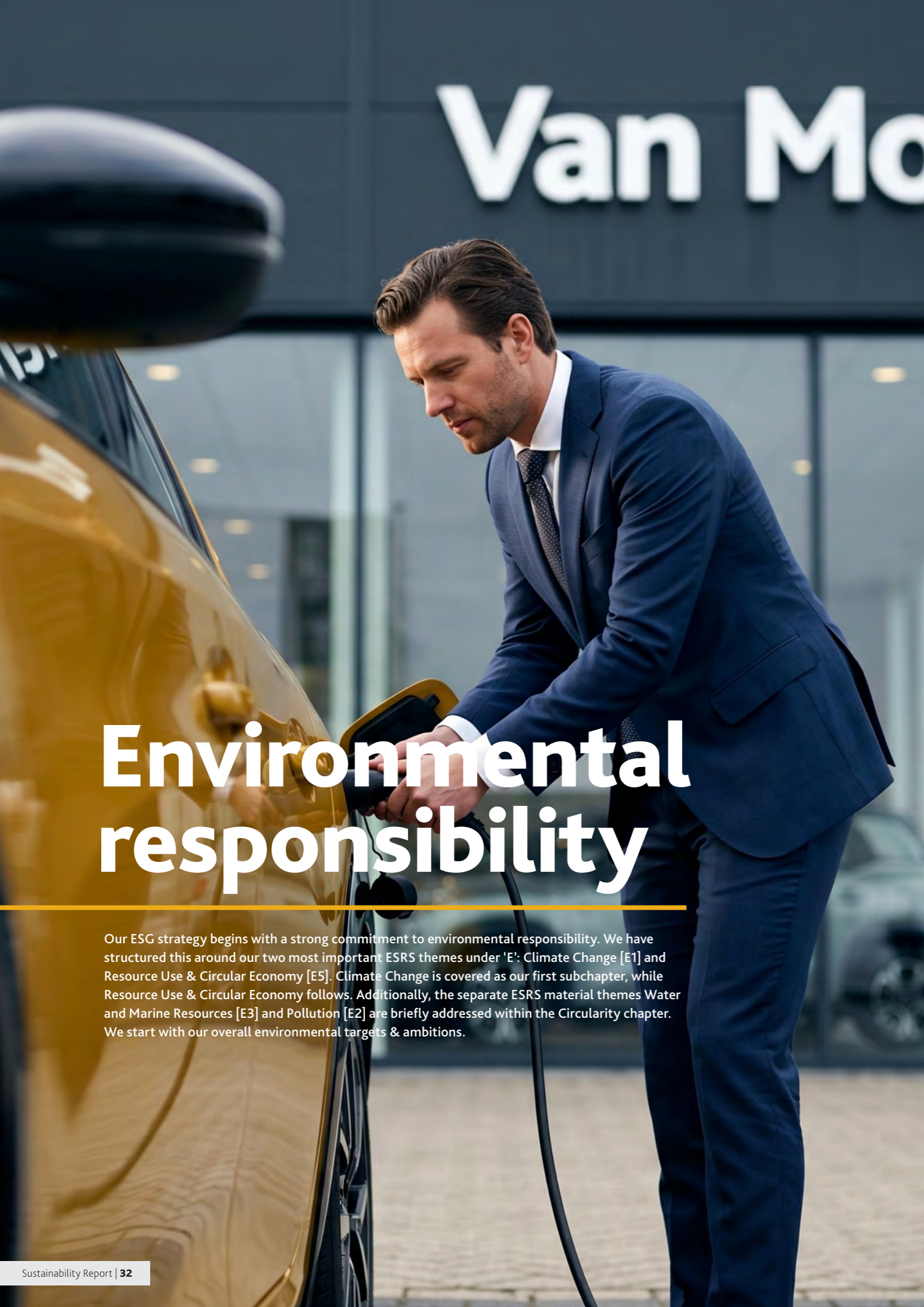
Impact materiality

|   |   |
|---|---|
| <p><b>Water consumption (4)</b></p> <p><b>Microplastics (3)</b></p> <p><b>Diversity and inclusion (8)</b></p> <p><b>Circular business operations (6)</b></p> <p><b>Working conditions in the value chain (11)</b></p> | <p><b>Safety (7)</b></p> <p><b>Low-emission mobility solutions (2)</b></p> <p><b>Emission reduction from own.. (1)</b></p> <p><b>Road safety (13)</b></p> <p><b>Circular automotive business models (5)</b></p> |
| <p>Corporate culture</p> <p>Accessibility of products and services</p> <p>Pollution of soil, air and water</p>  | <p><b>Responsible business conduct (14)</b></p> <p><b>Customer privacy (12)</b></p> <p><b>Employee development (10)</b></p> <p><b>Health and well-being (9)</b></p>   |
| <p>Out of scope for CSRD report</p>   | <p><b>Financial materiality</b></p> <p>Material topics: reporting according to CSRD principles</p>  |

**Materiality topics: link to ESRS and definitions**

|    | ESRS   | Topic  | Definition  |
|----|--|--|---|
| 1  | Climate change [E1]                            | Emissions reduction from own operations            | Reduction of greenhouse gas emissions from own operations (scope 1 and 2). This includes energy savings, increasing the amount of green electricity, improving energy efficiency in buildings and electrifying our own vehicle fleet.   |
| 2  | Climate change [E1]                            | Low-emission mobility solutions                    | Reduction of downstream greenhouse gas emissions (scope 3) by offering electric mobility, including charging infrastructure, or other forms of sustainable mobility, such as bicycle leasing or Mobility-as-a-Service.  |
| 3  | Pollution [E2]                                 | Microplastics                                      | Reducing the environmental impact of microplastics released into soil, air and water because of car tyre wear.  |
| 4  | Water and marine resources [E3]                | Water consumption                                  | Reducing water consumption during car washing.  |
| 5  | Use of raw materials and circular economy [E5] | Circular business models for the automotive sector | Reducing the environmental impact of materials used in mobility by extending the life of cars and promoting circular business models. This includes offering leasing options, encouraging damage repair, selling used (leased) cars and promoting alternative mobility such as car sharing.   |
| 6  | Use of raw materials and circular economy [E5] | Circular business operations                       | Reducing the use of primary raw materials and minimising waste (including packaging) within business operations. This includes the procurement and waste management of products, materials, parts and promotional gifts for dealerships, repair shops and offices. It also includes reducing air, water and soil pollution resulting from the use of paint, oils and cleaning products. |
| 7  | Own employees [S1]                             | Safety   | Ensuring the physical safety of employees within the organisation through certifications/inspections and the use of safety or protective equipment.   |
| 8  | Own employees [S1]                             | Diversity and Inclusion                            | Increasing and improving diversity and inclusion within the organisation by ensuring that everyone, including people who are distanced from the labour market and regardless of gender or ethnicity, has equal opportunities.   |
| 9  | Own employees [S1]                             | Health and well-being                              | Paying attention to and improving the health and well-being of our own employees, both physically and mentally, including through attractive terms of employment and a good work-life balance.  |
| 10 | Own employees [S1]                             | Employee development                               | Developing the knowledge and skills of employees by offering information sessions, training courses and educational programmes.   |
| 11 | Employees in the value chain [S2]              | Working conditions in the value chain              | Protecting a healthy, safe and fair working environment for employees in the value chain, with an emphasis on preventing violations of human rights and labour rights.  |
| 12 | Consumers and end users [S4]                   | Customer privacy                                   | Responsible handling of customers' personal data and protection of their privacy.   |
| 13 | Consumers and end users [S4]                   | Road safety  | Improving road safety by emphasising clear communication to drivers (e.g. mono campaign).   |
| 14 | Business conduct [C1]                          | Responsible business conduct                       | Ensuring fair business practices by preventing corruption, money laundering, bribery and other forms of abuse and screening suppliers' ESG policies.  |





# Environmental responsibility

Our ESG strategy begins with a strong commitment to environmental responsibility. We have structured this around our two most important ESRS themes under 'E': Climate Change [E1] and Resource Use & Circular Economy [E5]. Climate Change is covered as our first subchapter, while Resource Use & Circular Economy follows. Additionally, the separate ESRS material themes Water and Marine Resources [E3] and Pollution [E2] are briefly addressed within the Circularity chapter. We start with our overall environmental targets & ambitions.

## Targets & ambitions

We are committed to minimizing the environmental impact of our business operations. Through data-driven insights, we assess our processes and CO2 emissions across all aspects of our operations, including transportation. In addition, as a company in the automotive sector, we manage various waste streams, including those related to vehicle repairs. Furthermore, we focus on reducing our emissions stemming from energy use in our 350+ buildings. Overall, our approach prioritises reduction, recycling and offsetting whenever possible. This resulted in the creation of the following environmental targets, per our main ESG strategy pillars:

### Sustainable operations

- Achieve climate neutrality for scope 1 and 2 by 2040.
- Increase renewable energy use by 10% annually.
- Transition to a 100% low-emission car fleet for lease cars of own employees in by 2035.

### Low emission mobility

- 50% of leasing fleet low emission by 2030
- 75% of new lease contracts low emission by 2030
- 65% of new vehicles delivered low emission by 2030

## Climate change - [E1]

The European Union has reaffirmed its commitment to achieving continent-wide climate neutrality by 2050, as outlined in the Paris Climate Agreement. This goal necessitates a substantial reduction in greenhouse gas emissions, particularly CO2. The non-EU Channel Islands, where Van Mossel has been present since June 2023, share this commitment and align with EU member states in pursuing sustainable initiatives. Our business activities contribute to CO2 emissions, encompassing our own fleet, the vehicles we sell or lease to our customers, our own energy consumption (facilities and transport) and waste management. Recognizing this impact, we actively implement initiatives to reduce emissions and enhance sustainability. Furthermore, we take responsibility by ensuring full compliance with all relevant laws and regulations.

### Investing in sustainability

Van Mossel is dedicated to making long-term investments that support sustainability and prepare for future industry developments. This commitment is for instance evident with our activities at Van Mossel Energy (for more information see page 44). In the past years, we also further increased our Light Commercial Vehicle workforce with the knowledge and experience necessary to guide customers toward sustainable fleet solutions. Our headquarters in Waalwijk is a completely gas-free building, which holds a BREEAM certification ('Very Good' designation), signifying that sustainability measures exceed legal requirements. The headquarters features smart climate ceilings, CO2 -controlled thermostats, LED lighting, 3,600 solar panels, water-saving installations and 80% sustainable waste streams. Every new construction or renovation project follows sustainable building standards, incorporating sustainable materials such as HR++ glass and LED lighting. Whenever feasible, newly constructed buildings are equipped with climate-controlled heat pumps to enhance employee wellbeing.



# Energy strategy for grid congestion

Efficient energy use has always been essential, but in recent years it has become a critical requirement for any future-oriented organisation. In response, we have introduced a new strategy to address grid congestion in the most effective and responsible manner.

## Pressure on the electricity network

Grid congestion occurs when the electricity grid does not have enough capacity to transport all generated and consumed electricity at the same time. In the Netherlands, this problem has increased due to the rapid growth of renewable energy, electric vehicles, heat pumps and electrification of industry. The existing grid was not designed for such high and decentralised electricity use, creating bottlenecks in many regions.

As a result, companies and housing projects sometimes must wait for new electricity connections and sustainable energy projects can be delayed. To solve this, grid operators and the government are expanding the network and promoting smarter energy use, but grid congestion is expected to remain a challenge for several years.

## How we make this practical

To address the challenges posed by increasing grid congestion, Van Mossel has initiated a comprehensive programme aimed at guiding its Dutch locations toward more efficient energy consumption and reducing avoidable pressure on the national electricity grid. This initiative brings together the combined expertise of the ESG and Facility teams, who are jointly responsible for analysing the issue and implementing appropriate solutions.

The ESG team conducts detailed assessments of Van Mossel's energy usage and overall efficiency. Based on these analyses, the Facility team translates the findings into concrete operational measures. These measures are developed through structured consultations between both teams, ensuring that each action is data-driven and aligned with the most effective long-term approach.

Given that grid congestion is also an increasingly urgent concern in Germany and Belgium, Van Mossel intends to expand this programme across its wider international network.

## Headquarters with sustainability ambitions

Van Mossel made a conscious decision to expand the sustainability targets of the new headquarters beyond what was legally required. The BREEAM qualification is used for this purpose, Building Research Establishment Environmental Assessment Method. This is a leading method in the world for assessing project sustainability. What this means in practice:

- 1 Each room is equipped with a CO<sub>2</sub> controlled thermostat and separately controllable LED lighting
- 2 The atrium is a source of daylight and heat recovery
- 3 Offices are equipped with smart climate ceilings
- 4 An air source heat pump provides heating and cooling
- 5 Heat released from spraying booths is sustainably reused
- 6 Use of 3,600 solar panels, providing for 80% of energy consumption
- 7 Insulation according to the latest sustainability resources
- 8 High-quality acoustic materials
- 9 Stair use: stairs provide social contact and encourage healthy physical activity
- 10 Fully balanced ventilation provides filtration and ionisation for a healthy indoor environment
- 11 Water-saving devices have been installed throughout the building to encourage environmentally conscious water use
- 12 Green site design to encourage biodiversity and create a green bridge between building and environment
- 13 Separating waste streams
- 14 Wood from sustainable forestry
- 15 Waste streams are 80% sustainably reused



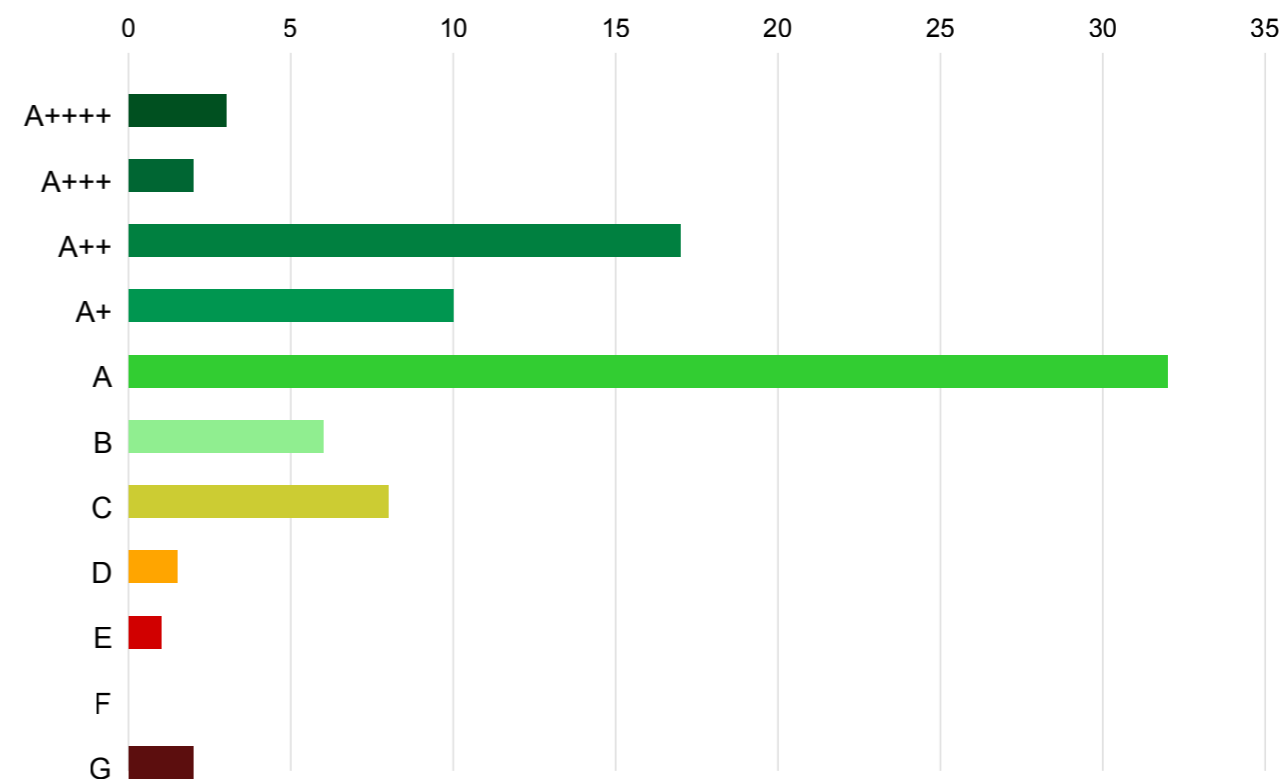
## Energy label of our headquarters in Waalwijk

In August 2025, we obtained the A++++ energy label for our headquarters building. This is partly due to the HQ's emissions being measured at just 3,01 kg CO<sub>2</sub> per square meter per year. We are proud of this result, which sets an ambitious benchmark for our building portfolio across our international network.

**A++++**



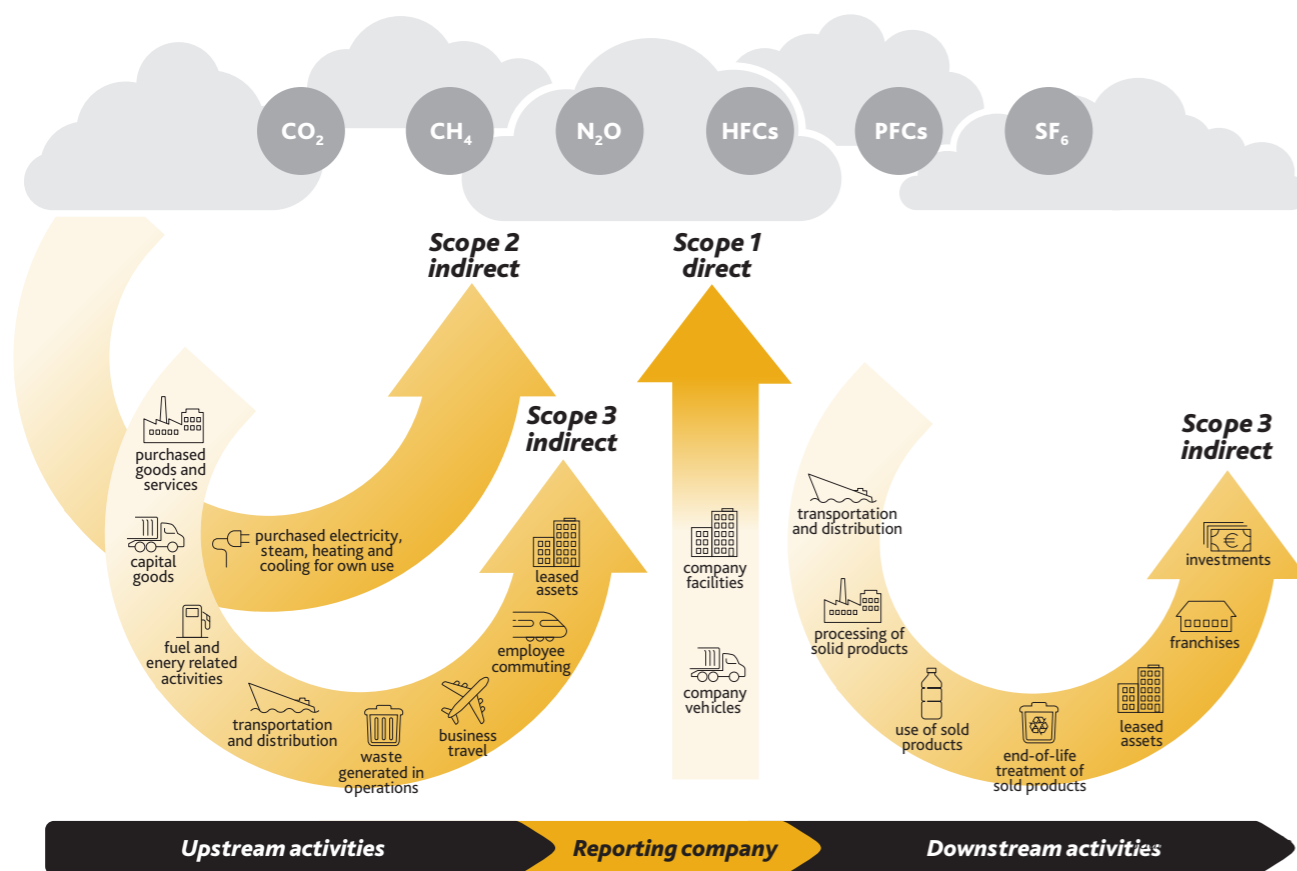
## Energy label distribution in the Netherlands



Across all our locations in the Netherlands, energy label A is the most common rating, with 58,9% of sites achieving label A or higher. 12,9% of our Dutch locations currently have an energy label of D or below. Our goal is to ensure that every location in the Netherlands reaches at least an A rating. This will be reviewed in the next sustainability report.

## Scope 1, 2 and 3 emissions

Reducing energy (gas & electricity) consumption and CO<sub>2</sub> emissions starts with understanding the concept of and how to calculate and report on Greenhouse Gas Emissions (GHG). The Greenhouse Gas Protocol is the most widely used protocol worldwide to calculate GHG. It distinguishes between three scopes:



### Scope 1

Direct scope 1 emissions concern the fuel consumption of lease cars driven by employees, demo cars driven by customers and the internal transport of vehicles (vans and trucks) to and from various company locations. CO<sub>2</sub> emissions are determined based on refuelling and charging sessions and therefore indicate actual consumption. Calculations were made using the tank-to-wheel (TtW) data from co2emissiefactoren.nl, the central database with standardized conversion factors to accurately convert energy consumption and activities into emissions. In addition, our own gas consumption at our own locations during our operational activities also falls under scope 1.

### Scope 2

Scope 2 includes indirect emissions: the electricity consumption at all our facilities (situation per 31-12 '25) from external sources (local district heating, electricity and electricity from renewable sources). The electricity used to charge company cars (demo vehicles) is included here as well.

To further lower our emissions in scope 1 and 2, we are working on the following activities to reach our targets:

- Energy monitoring**  
 To effectively reduce our environmental impact, specifically in scope 1 and 2, Van Mossel has implemented an Energy Management Tool for all our NL locations throughout 2025, and we aim to implement further in our other countries as well. This system, linked to all our smart building energy meters for gas and electricity, provides clear oversight of our environmental performance, enabling us to track, analyse, and steer towards reduction targets.
- New build and renovations**  
 BREAAAM/LEED Sustainable building is a key priority for Van Mossel. Wherever possible, we incorporate BREEAM or LEED sustainability standards into our renovation projects, ensuring improved energy efficiency and environmental performance. For new builds, these certifications are increasingly a mandatory requirement across all countries in which we operate. By incorporating these high sustainability standards, we create future-proof facilities that support our broader ESG goals and enable us to reach our overall company environmental targets that we have set for ourselves.
- Renewable energy use/production**  
 As of the second half of 2025, the electricity consumption across all our locations in the Netherlands and Belgium has been fully covered by the purchase of Guarantees of Origin (GoO's). This approach will be extended to our locations in all other countries where we operate as of January 2026. Germany will follow at a later stage, as green electricity is currently sourced locally and not yet aligned with our GoO procurement approach.

By investing in certified renewable electricity, we are taking important steps to significantly reduce our Scope 2 emissions, supporting our commitment to the emissions reduction targets we have set.

In addition, we are increasing our own renewable energy production. At our headquarters in Waalwijk, as well as at several other locations, solar panels have been installed to generate renewable electricity on-site. In the coming years, we aim to further expand our solar capacity across our network in order to increase our share of self-generated renewable energy and reduce our dependence on the electricity grid.

## Sustainability certifications

Van Mossel holds the 'Erkend Duurzaam Plus' sustainability certificate for all branches in the Netherlands, based on an objective assessment aligned with the international ISO 26000 standard. This certification, valid for two years and renewed in January 2025, serves as recognition of our commitment to sustainable business practices.



Most Belgian body shops carry the 'GroenGedaan!' (Sustainable Repairing) label, a CSR quality mark for sustainable repair and maintenance. Driven by leasing companies, fleet owners and insurers, the so-called 'Board of Experts' sets its standards. Van Mossel Belgium is part of this core group.



For the third time in a row International Car Lease Holding (ICLH), subsidiary of VMAG, received the **Bronze EcoVadis sustainability medal** in 2025. The entity is currently undergoing reassessment and we anticipate an improved score.



In addition, we are proud to announce that our first Group-level EcoVadis assessment resulted in a **Committed Badge**, which represents a solid starting position relative to industry peers. As assessment criteria become more stringent with increased organisational scope, obtaining this recognition at group level represents a significant milestone. EcoVadis evaluates companies' ESG performance across key areas including environment, labour and human rights, ethics and sustainable procurement, providing a widely recognised benchmark that helps organisations identify and select responsible suppliers. In the coming years, we aim to further strengthen our ESG management and improve our EcoVadis scores at both the ICLH and Group level.



Van Mossel ensures quality and sustainability with the following ISO certifications, specified for which company divisions:

- ISO 9001 (Quality Management System) & 14001 (Environmental Management System) - Repair + Mercedes-Benz
- ISO 9001 - Volkswagen, Audi, SEAT, Škoda & ICLH.



These certifications reflect Van Mossel's commitment to high standards and environmental responsibility.



## E-Mobility in Germany boosted by LöhrGruppe

LöhrGruppe, part of the Van Mossel Automotive Group since August 2025, operates multiple locations across Southwestern Germany. Within the organisation, the E-Mobility department provides charging solutions for both business and private customers. Its services include site assessments and installation feasibility studies to determine the most suitable vehicle charging infrastructure for each location. Mario Pommer, project manager e-mobility, is responsible for overseeing this business department.

### Growing adoption of electric vehicles

Germany has seen a clear increase in the purchase and sale of electric vehicles, reflecting a broader shift toward sustainable mobility among both private consumers and businesses. While only early adopters initially embraced e-mobility, electric vehicles have now gained widespread acceptance.

Businesses are increasingly integrating electric vehicles into their fleets to support sustainability goals and reduce emissions. Private customers, on the other hand, are often motivated by fiscal incentives when purchasing electric vehicles. However, confidence in government incentives has weakened following their abrupt discontinuation in 2023, leading some consumers to worry that similar policy changes could occur again.

### Bidirectional charging as a near-term solution

Bidirectional charging is emerging as a promising short- to mid-term solution to Germany's growing grid congestion challenges.

Electric vehicles equipped with this technology can function as external energy storage systems, supplying electricity back to homes/ businesses or the grid when needed.

According to LöhrGruppe's sales teams, customers frequently inquire whether vehicles support bidirectional charging. The technology could eliminate the need for additional investments in stationary battery storage systems, making electric mobility more economically attractive for customers.

### Challenges facing the industry

Despite increasing adoption, several challenges remain. For private customers, electric vehicles must align with individual lifestyles, particularly regarding charging accessibility and driving range. Home charging solutions are often impractical in densely populated urban areas, which may discourage potential buyers.

Public charging infrastructure also presents challenges. Pricing is often not immediately apparent to customers and is therefore less transparent and less comparable than fuel prices at petrol stations. In addition, electricity costs at public charging infrastructure are comparatively very high.

Furthermore, original equipment manufacturers (OEMs) currently offer limited options in the smaller electric vehicle segment, despite clear customer demand.

### Operational initiatives at LöhrGruppe

To address these developments, LöhrGruppe places strong emphasis on employee training in e-mobility. Staff members must be equipped to answer customer questions about electric vehicles and emerging technologies such as bidirectional charging. Educating customers about how electric vehicles differ from conventional cars is a key component of the company's approach.

At the operational level, LöhrGruppe is working to expand electrical capacity and further develop charging infrastructure at its locations. These efforts are complicated by limited grid connection capacities, which limits available electricity supply. Nevertheless, the company mitigates these constraints by optimizing and carefully managing electricity usage throughout the day to ensure efficient operations.



**Mario Pommer**  
Project manager e-Mobility LöhrGruppe

### Scope 3

Emissions in this scope are the indirect emissions that occur in the value chain, both upstream at suppliers and downstream at the buyers of our products and services. This includes emissions from transportation with (hired) vehicles and emissions from our customers' fleets. Lastly, business travel is also part of scope 3.

We are currently analysing how we can and should fully calculate our scope 3 emissions and report on that in our future reports. This starts with defining which of the fifteen scope 3 categories are applicable to us. As scope 3 is often the largest emission category for companies and the hardest to measure, we are currently implementing a tool to calculate this based on our Finance ledger data. Some categories have already been calculated over 2025, as provided in the GHG emissions table.

At this stage, we expect that most Scope 3 categories are relevant for Van Mossel. The list below provides an overview of all categories. Based on our current assessment, we anticipate limited impact from categories 8, 10, 14 and 15. Hence these categories are currently excluded from our intended reporting scope.

We identified that our most significant emissions occur in category 11 (Use of sold products) and category 13 (Leased assets – vehicle leasing). In addition, categories 1–4 are also considered material, as they relate to emissions generated within our upstream supply chain, including purchased goods and services, capital goods and transport and distribution. To conclude, we are working towards CSRD compliance on scope 3 reporting which is set for reporting year 2027.

## Scope 3 categories

### Upstream (Supply chain & operations)

- Purchased goods & services** – Emissions from the production of goods and services bought by the company.
  - Emissions from cars and parts, maintenance materials and business operation goods and services (offices, showrooms).
- Capital goods** – Emissions from producing capital assets (e.g., machinery, buildings, vehicles).
  - Emissions from production of vehicle (own) fleet, repair equipment and renovation/construction of buildings.
- Fuel- & energy** – Related activities (not in scope 1 or 2) – emissions from fuel production and transmission losses before use.
  - Emissions from the production of fuel and electricity and transmission losses before use, in operations.
- Upstream transportation & distribution** – Emissions from inbound logistics (e.g., supplier shipping).
  - Emissions from the transport of new vehicles from manufacturers and/or importers to our operational HUB's or directly to dealerships.
- Waste generated in operations** – Emissions from disposal and treatment of waste from business activities
- Business travel** – Emissions from employee travel (e.g., flights and rental cars).
  - Emissions from employee business travel, as a result of flight or car trips to different Van Mossel locations domestically or abroad.
- Employee commuting** – Emissions from employees traveling to and from work.
  - Emissions from employees traveling to work with their own vehicles.
- Upstream leased assets – Emissions from leased assets not included in scope 1 or 2.

### Downstream (Product use & end-of-life)

- Downstream transportation & distribution** – Emissions from outbound logistics (e.g., shipping to customers).
  - Emissions from delivering vehicles to customers (when transport is outsourced)
- Processing of Sold Products – Emissions from further processing of products before use.
- Use of sold products** – Emissions from how products are used (e.g., fuel burned in sold vehicles).
  - Emissions from fuel combustion in sold vehicles over their lifetime (dealer cars)
- End-of-life treatment of sold products** – Emissions from disposal (e.g., recycling, landfill, incineration).
  - Emissions from vehicle scrapping, recycling, or landfill.
- Downstream leased assets** – Emissions from leased assets operated by others (e.g., rented buildings, vehicles).
  - Emissions from leased vehicles in Van Mossel's leasing business (Lease)
- Franchises – Emissions from franchise operations not owned by the reporting company.
- Investments – Emissions from investments, including equity, debt and project finance.

## Total energy and GHG emissions

### Gas - Buildings (m³)

| Country                 | Gas 2025 (m³)    | Gas 2024 (m³)    | Difference (m³)  | Difference (%) |
|-------------------------|------------------|------------------|------------------|----------------|
| The Netherlands         | 1,290,687        | 1,552,524        | -261,837         | -16.9%         |
| Belgium*                | 940,431          | 547,146          | 393,285          | 71.9%          |
| Germany                 | 1,715,412        | 311,616          | 1,403,796        | 450.5%         |
| Denmark                 | 107,336          | 37,425           | 69,911           | 186.8%         |
| Luxembourg              | 153,703          | 116,269          | 37,434           | 32.2%          |
| The United Kingdom      | 10,725           | 8,950            | 1,775            | 19.8%          |
| <b>Van Mossel Group</b> | <b>4,218,294</b> | <b>2,573,930</b> | <b>1,644,364</b> | <b>63.89%</b>  |

### Electricity - Buildings (kWh)

| Country                 | Electricity 2025 (kWh) | Electricity 2024 (kWh) | Difference (kWh) | Difference (%) |
|-------------------------|------------------------|------------------------|------------------|----------------|
| The Netherlands         | 23,525,505             | 22,844,484             | 681,021          | 2.98%          |
| Belgium*                | 8,517,456              | 9,618,997              | -1,101,541       | -11.45%        |
| Germany                 | 7,286,827              | 2,037,132              | 5,249,695        | 257.70%        |
| Denmark                 | 2,134,187              | 2,017,933              | 116,254          | 5.76%          |
| Luxembourg              | 1,593,790              | 1,593,790              | 0                | 0.00%          |
| The United Kingdom      | 1,643,297              | 1,619,156              | 24,141           | 1.49%          |
| <b>Van Mossel Group</b> | <b>44,701,062</b>      | <b>39,731,492</b>      | <b>4,969,570</b> | <b>12.51%</b>  |

### Emissions 2025 – All Datapoints (t CO<sub>2</sub> e)

| Country                 | Scope 1**     | Scope 2***    | Scope 3****   | Total 2025    |
|-------------------------|---------------|---------------|---------------|---------------|
| The Netherlands         | 8,370         | 7,435         | 4,734         | 20,540        |
| Belgium*                | 21,522        | 1,378         | 7,023         | 29,923        |
| Germany                 | 5,081         | 3,017         | 3,173         | 11,271        |
| Denmark                 | 454           | 279           | 371           | 1,104         |
| Luxembourg              | 555           | 258           | 419           | 1,232         |
| The United Kingdom      | 22            | 340           | 100           | 461           |
| <b>Van Mossel Group</b> | <b>36,004</b> | <b>12,707</b> | <b>15,820</b> | <b>64,531</b> |

\*Includes France. \*\*Scope 1 emissions consist of: Mobile combustion and Stationary combustion. \*\*\*Scope 2 emissions consist of: Purchased electricity.

\*\*\*\*Scope 3 emissions consist of: Fuel- and energy-related activities, Waste generated in operations and Employee commuting.

In 2025, the Group's total CO<sub>2</sub> emissions increased in absolute terms, primarily due to several completed acquisitions. To provide a more meaningful comparison, emissions are also reported relative to economic activity, expressed as emissions per € million of turnover.

During the reporting period, the scope of measurement was expanded to include additional scope 1, scope 2, and (the first) scope 3 categories. The 2024 reporting cycle did not include any scope 3 category emissions. This broader coverage has contributed significantly to the increase in reported relative emissions. Further increases are anticipated in the coming year, as the group intends to incorporate additional categories in the next reporting cycle, improving the completeness and transparency of its emissions disclosure.

**Relative GHG emissions**

|   | 2025        | 2024        | Difference (%) |
|---|-------------|-------------|----------------|
| Scope 1 & 2 emissions (in t CO <sub>2</sub> )           | 48,712      | 23,171      | 110%           |
| Group turnover (€'000)                                  | 7,596       | 6,239       | 22%            |
| <b>Scope 1 &amp; 2 emissions per €'000,000 turnover</b> | <b>6,41</b> | <b>3,71</b> | <b>73%</b>     |

We acknowledge our role in reducing greenhouse gas emissions in our value chain. While we have limited influence on vehicle design and market demand, we actively drive the transition to sustainable mobility. We advise business and private customers on low emission solutions and continuously expand our offerings, including bicycle leasing, Mobility-as-a-Service apps and car sharing. To further lower our emission under scope 3, we are working on the below levers to reach our targets.

**Sustainable mobility**

We have evolved from a leasing company to a full-spectrum mobility provider. We support fleet electrification, increase the share of EVs in our short-lease fleet and provide employers with sustainable travel options via our mobility platform. Our Mobility app offers insights into costs and CO<sub>2</sub> emissions, helping users make informed choices. The reporting requirement for work-related passenger mobility (WPM) in the Netherlands and fiscal incentives in Belgium (and other countries where we are active) have further accelerated the adoption of electric vehicles.

**Light commercial vehicles**

The shift to electric commercial vehicles is accelerating due to zero-emission zones and higher taxes on diesel. We are also optimizing maintenance planning for these vehicles, heavily reducing our transport movements and emissions. Additionally, Van Mossel Car Solutions, the specialised, one-stop provider of various vehicle services, such as commercial vehicle equipment and signing, enhances vehicle sustainability with lightweight, high-quality interiors.

**Supporting sustainable customer choices**

We empower customers with quarterly CO<sub>2</sub> -emissions reports and fleet sustainability advice. Bicycle plans are integrated into corporate mobility solutions to promote more sustainable commuting. Furthermore, free (electric) bicycles are provided as replacement transport during maintenance.

**Internal sustainability efforts**

We encourage our employees to adopt sustainable mobility through lease bike programmes and electric vehicle options.

**Efficient transport & procurement**

To minimise emissions from vehicle transport, we utilise an advanced planning system that reduces empty trips. Our procurement department applies data-driven insights to optimise and green supply chain decisions.

**Van Mossel Energy**

As part of our commitment to driving sustainable mobility, Van Mossel established Van Mossel Energy in 2022. This business unit was created to support customers with the transition to electric transport, providing a seamless and comprehensive approach to charging infrastructure and energy solutions. This also positively impacts our own scope 3 emissions reduction. After an extensive development phase, Van Mossel Energy was officially launched in the Netherlands in 2023, offering an accessible platform for electric vehicle (EV) users. This includes:

- Charging stations and passes for both private and business customers, ensuring convenient access to charging infrastructure.
- Tailored infrastructure solutions for home, workplace and fleet charging.
- Energy feed-in solutions, enabling more efficient energy use and integration with renewable sources.

Van Mossel Energy goes beyond just facilitating electric driving—it plays an active role in the broader energy transition. Building on the success in the Netherlands, Van Mossel Energy has expanded to Belgium and Luxembourg in 2025, reinforcing our ambition to drive sustainable mobility across all markets where we operate. The 2025 figures of our journey so far are outlined below:

|  |                       |
|--|-----------------------|
| Total charging stations - own branches | 780 (NL + BE)         |
| Total charging stations - customer     | 1,694 (NL + BE)       |
| Total charging cards:                  | 2,793 (NL) 1,225 (BE) |





## Alternative mobility

In addition to supporting the transition to electric vehicle fleets, we also advise (leasing) customers on developing or reassessing their sustainable mobility policies. An increasing number of employers are promoting alternative mobility by offering a company bike. There is fiscal support for this in the Netherlands, Belgium and Germany. The lease bike can be used for commuting, which leads to a reduction in emissions from work-related mobility. In the Netherlands, as of July 2024, there is a reporting obligation for employers with over 100 employees regarding work-related mobility. They must report how commuting and business trips are conducted (vehicle type in combination with fuel type). Actively offering lease bikes encourages their use for commuting and thus helps reduce emissions. Additionally, it is an attractive employee benefit that plays a role in recruitment and retention.



Number of lease bikes 31-12-2025

The Netherlands 2,500 | Belgium 860 | Total 3,360

### Sustainable mobility solutions for all employees

Employers who want to take sustainable mobility a step further and aim to offer flexible options for all their employees can make use of our Mobility app. This app promotes sustainable choices (such as public transport or cycling) and provides access to Mobility-as-a-Service, such as shared transportation. Advising on the implementation of mobility policies, beyond just car leasing, is becoming an increasingly important part of the services offered by our leasing labels. In this way, we proactively work with customers who value sustainability within their own organisation.

### Business car sharing unlocked

Organisations are becoming increasingly aware of the need to reduce CO2 emissions. In this context, we also see a growing demand for car sharing. An organisation that wants to allow multiple employees to use a few company cars can facilitate this by making the vehicles available through a reservation app. The car can then be unlocked with the app, without the need for a physical key. In this way, shared transportation within the closed community of one's own employees is made easy and accessible.

### Solution for managing corporate mobility schemes: Van Mossel Mobility

For many organisations, mobility involves more than just company lease cars. For larger organisations whose mobility policy covers multiple categories, Van Mossel offers its mobility platform. Using a handy app, employees record the kilometres travelled for commuting and business journeys using their own transport. Public transport, cycling, taxis and shared transport, as well as parking costs or working from home, can also be booked and claimed. By using this app in combination with a mobility card, employees no longer need to pay upfront and all mobility data is centrally accessible. Reports on, for example, CO2 emissions are immediately available.

#### FAST FACT

Compared to 2024, the total number of our bike lease offering grew by 31%.

## Sustainable mobility at one of our clients: Flanderijn

With 28 years of experience at Flanderijn (debt collection and bailiff organisation), Renate van der Laak, Risk & Compliance Officer, has seen the organisation change in terms of sustainability and mobility. 'Sustainability is woven into the way we work,' she says. 'But it is in mobility in particular that we have made enormous strides in recent years.'

### Electrification of the vehicle fleet

For an organisation with many bailiffs who are on the road every day, mobility is an important part of CO<sub>2</sub> emissions. That is why Flanderijn started the transition to electric driving in 2024. 'Since August 2024, new lease cars have been electric or hybrid,' explains Renate. 'That was a clear change of course. We want to be fully electric by 2030.'

The change is noticeable in practice. Bailiffs who previously drove petrol or diesel cars are now switching to electric models. 'It sometimes takes some getting used to, but there is a great willingness to do so. Everyone can see that this is the future.'

### The bicycle as a fully-fledged alternative

Renate herself sets a good example. She travels nearly every day by public transport or on her electric bicycle. 'I already drove very little, but the bicycle is ideal for me. And if my current bicycle ever needs to be replaced, I will definitely get a company bicycle.'

Within Flanderijn, there is growing interest in bicycles as a sustainable alternative. The introduction of the mobility app has further reinforced this. 'It's now much easier to register your bicycle journeys.'

### The mobility app: simplicity and insight

The new Van Mossel Mobility app plays a leading role in the updated mobility policy. Employees can easily register public transport journeys, bicycle journeys and days worked from home. 'I think it's a great app,' says Renate. 'It's user-friendly, clear and saves HR a lot of time. Expense claims no longer need to be checked manually.'

According to Renate, the app not only provides convenience, but also raises awareness. 'You can see at a brief glance how you travel. That helps people make more sustainable choices. For many colleagues, that's a real incentive.'

### Mobility as part of sustainable business operations

Although Flanderijn is taking steps towards sustainability in several areas, Renate sees mobility as one of the most visible themes. 'Our bailiffs drive a lot of kilometres. Switching to electric vehicles or cycling more often makes a real difference.'

In addition, sustainable mobility ties in with Flanderijn's broader social role. 'We want to be an organisation that takes responsibility. Not only in how we deal with debts and customers, but also in how we travel and work ourselves.'

### Looking ahead

Renate expects mobility to change even further in the coming years. 'Electric driving will become the norm, but I think cycling and public transport will also play a greater role. The app helps with this: it makes sustainable choices easy and transparent.'



**Renate van der Laak**  
Risk & Compliance Officer Flanderijn



## Pollution & waste management – [E2] [E5]

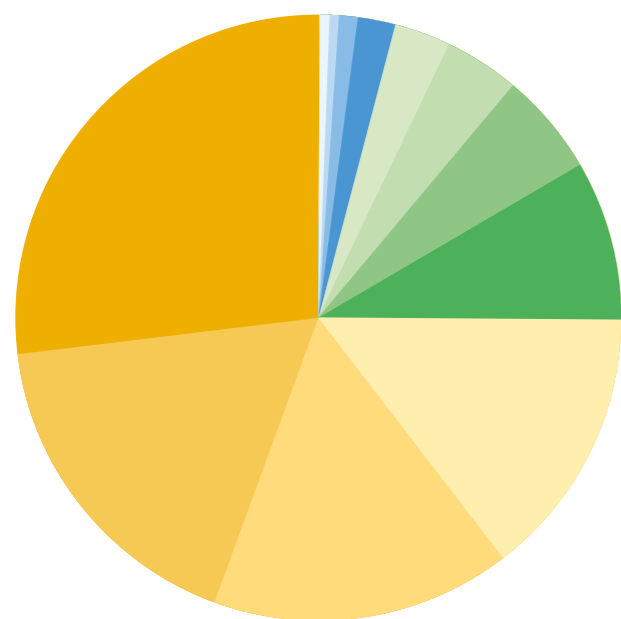
At Van Mossel, we take a proactive approach to waste reduction and responsible waste management. We work closely with our waste partners to effectively manage all waste streams, including general waste, tyres, batteries, steel, plastic, cardboard and oil. Through ongoing dialogue, we explore ways to enhance recyclability and optimise waste processing.

By improving waste separation at the source, we enable our partners to achieve even higher recycling rates per stream. Furthermore, we prevent pollution by implementing strict environmental policies for the handling of chemicals and refined oil, ensuring that all hazardous substances are securely stored, professionally collected and disposed of through certified waste management partners.

Over the year 2025, we conducted a baseline measurement at our headquarters and implemented a CO<sub>2</sub> dashboard to track and reduce emissions linked to daily waste management.

This resulted in a comprehensive overview, which represents a good first estimate of our emissions linked to waste, specifically for the Netherlands, for the most important waste streams. Hereafter, in 2026, we aim to rollout this approach (in phases) to our other countries.

### Waste distribution, per stream in the Netherlands, 2025



■ Residual waste    ■ Waste oil    ■ Paper/cardboard    ■ Iron  
■ Lead    ■ Tyres    ■ Hazardous waste    ■ Foil/plastic waste  
■ Plastic    ■ Glass    ■ Wood    ■ Aluminium

### Waste in the Netherlands 2025

| Waste stream       | Kg               |
|--------------------|------------------|
| Residual waste     | 690,401          |
| Waste oil          | 431,643          |
| Paper/ cardboard   | 401,379          |
| Iron               | 360,145          |
| Lead               | 189,665          |
| Tyres              | 149,445          |
| Hazardous waste    | 96,872           |
| Foil/plastic waste | 61,130           |
| Plastic            | 35,882           |
| Glass              | 26,712           |
| Wood               | 14,212           |
| Aluminium          | 12,563           |
| <b>Total</b>       | <b>2,470,049</b> |

Our ambition is to upscale our ability to separate waste, which will boost recycling efficiency for our waste collection partners. This will directly lower our CO<sub>2</sub> emissions through scope 3.

To further enhance our impact, we are currently implementing employee training programmes focused on waste separation, environmental awareness and waste minimisation strategies. By educating our people, we ensure that sustainable waste management becomes an integral part of daily operations. Our waste management process looks as follows:

**Waste collection & separation** - employees sort waste into dedicated streams (general waste, recyclables, hazardous materials).

**Collaboration with waste partners** - regular discussions to improve recycling potential and processing efficiency.

**Optimised recycling & disposal** - higher-quality waste streams enable better recycling outcomes.

**Continuous improvement** - training, monitoring and process refinements drive long-term sustainability.



## Water management - [E3]

At Van Mossel, we recognise the importance of responsible water management, particularly in our washing boxes, where water consumption is traditionally high. To reduce our impact, we are assessing circular water systems that could recycle and filter used water and hence significantly decrease our reliance on fresh water.

We consulted our washing box supplier and found that with hardware investments in our current infrastructure, up to 80% of the water can be reused. This could potentially not only lower our overall consumption but also minimises wastewater discharge. Additionally, we continuously explore innovative methods, such as rainwater harvesting and water-saving nozzles, to further optimise efficiency. This will be further analysed in 2026 to determine which actions will be taken.

# Resource use & circular economy - [E5]

One of the key components in achieving the European Union's climate goals is the shift towards a circular economy and to decrease our resource use. Step by step, we are moving away from a linear economic model and focusing on recycling, reusing and extending the life cycles of existing materials and products. Through sharing, renting, repairing, refurbishing and recycling, we aim to eliminate residual waste and maximise resource efficiency.

## Our ambition

Our goal is to minimise our environmental footprint and maximise our circular solutions. We are committed to reuse, repair and extending product life within our organisation. Additionally, we continue to develop circular business models in collaboration with third-party partners to enhance sustainability across our operations.

## Customer-oriented circular activities

Operational leasing -including short lease- and used car sales play a crucial role in circular mobility by extending the lifespan of vehicles and increasing the numbers of users per product. Lease cars remain in our ownership, allowing us to repair them responsibly at our own body repair locations. When irreparable damage occurs, we prioritise maximizing material recycling.

## Circularity: driving impact

As circularity is at the core of our sustainability strategy - ensuring that materials and products are kept in use for as long as possible - we identified three key areas where we make a tangible impact:

1. **Tyre reuse programme** - Extending the lifespan of tyres through refurbishment and second-life applications.
2. **Repair vs. replace strategy** - Prioritizing repair and refurbishment over replacement to reduce material consumption.
3. **Advancing circularity across our value chain** - Collaborating with OEM partners to integrate circular principles in vehicle manufacturing and parts sourcing.

## 1. Tyre reuse programme

Within Van Mossel, our large lease fleet plays a crucial role in driving circularity. On average, lease vehicles return after four years and enter our remarketing process, where they undergo a comprehensive technical assessment to ensure quality for the next owner.

A key aspect of this process is 'tyre evaluation'. To date, new tyres are frequently ordered to meet the standard that sold vehicles should have at least one year of tyre lifespan remaining. However, we see a major opportunity to improve circularity within this process.

The initiative follows a structured approach:

1. **Inspection & sorting:** All used tyres from service centres are inspected based on safety and wear criteria.
2. **Reuse & retreading:** Tyres that meet strict safety standards are either reused or retreaded, providing a second life and reducing raw material consumption.
3. **Recycling & proper disposal:** Tyres that cannot be safely reused are processed into raw materials for new tyres or alternative products, ensuring a closed-loop system.

In addition, at the start of many lease contracts, customers opt for all-season tyres, leading to the removal of summer

tyres. These nearly new summer tyres are typically returned to suppliers for a modest fee (approximately €20-40 per tyre). Instead of outsourcing this process, we aim to redeploy these tyres internally (tyre-shop), significantly reducing the need for new tyre purchases.

By analysing demand within our remarketing department, we have identified the top 20 tyre sizes ordered between 2022 and 2025. These sizes account for 75% of our total tyre procurement, making them prime candidates for reuse. As a result, we are setting ambitious targets to decrease new tyre purchases within remarketing by:

- 2026: 35% reduction
- 2027: 40% reduction
- 2028: 50% reduction

By aligning our inventory with these high-demand sizes, we can ensure that tyre reuse becomes an integral part of our circular economy strategy, significantly reducing waste and raw material consumption while maintaining high-quality standards for our customers. Moreover, with the tyre reuse programme, we further reduce the need for new tyre production, lowering CO<sub>2</sub> emissions associated with manufacturing and transport.

## 2. Repair vs. replace strategy

A core pillar of Van Mossel's circularity efforts is the 'Repair vs Replace Strategy' in its car body repair division. This initiative directly supports the company's goal of reducing resource consumption and minimising environmental impact by prioritising repair over replacement whenever feasible.

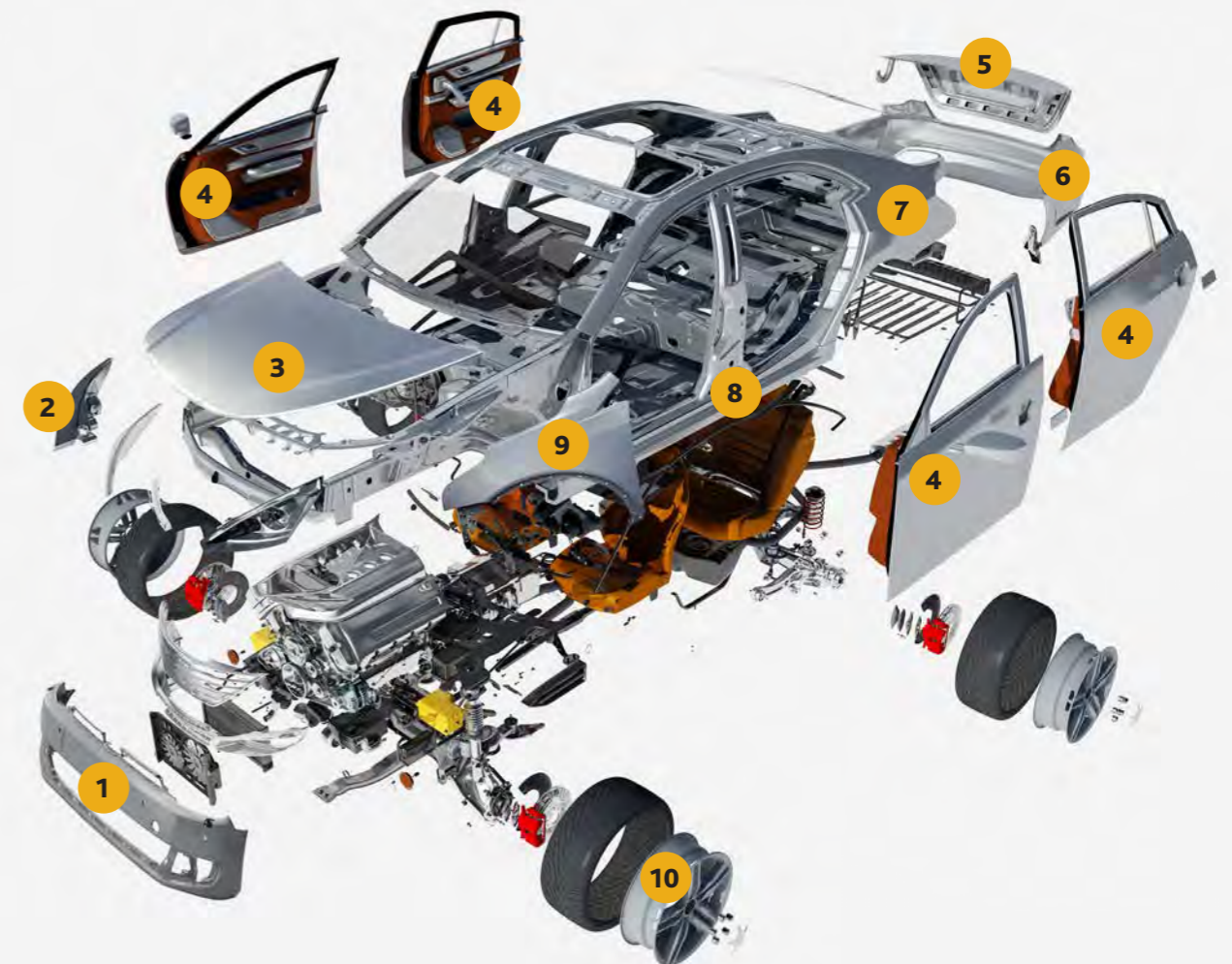
The strategy, implemented across all repair businesses within Van Mossel Automotive Group, ensures that damaged vehicle parts are repaired instead of replaced whenever:

- Factory guidelines allow for safe repair.
- The repaired part maintains full functionality and safety.
- Repair is financially viable compared to replacement.

This approach leads to less waste, fewer new materials and reduced transport emissions, aligning with Van Mossel's circular business objectives.

### What do we measure in terms of repair vs. replace?

- |                 |                      |
|-----------------|----------------------|
| 1. Front bumper | 6. Rear bumper       |
| 2. Headlights   | 7. Rear side panels  |
| 3. Hood         | 8. Door sill         |
| 4. Doors        | 9. Front side panels |
| 5. Trunk        | 10. Rims             |



**KPI-driven approach & targets**

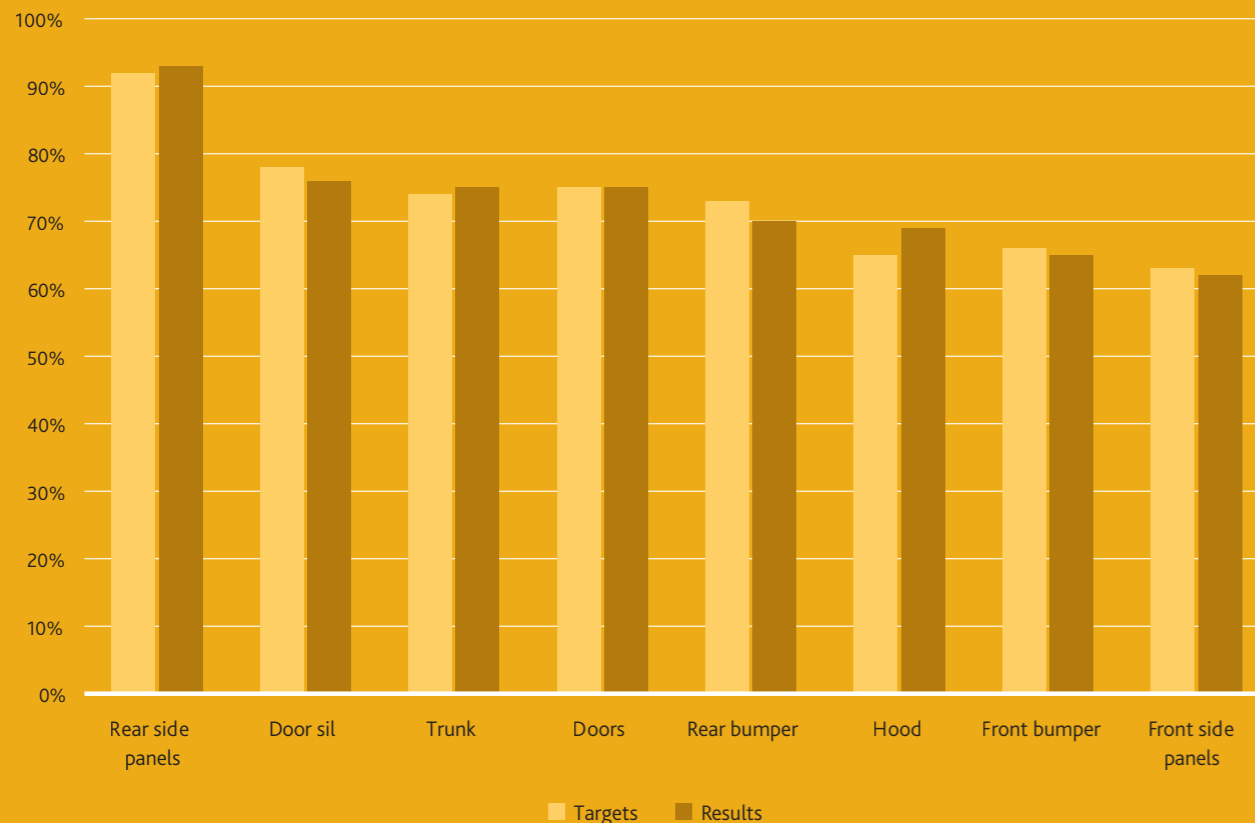
In 2025 we have set specific repair targets (in percentages) per component, ensuring continued improvement. These targets have been reevaluated to accommodate operational performances in 2025.

|                   | New targets 2026 |
|-------------------|------------------|
| Headlights*       | X                |
| Front bumper      | 66 %             |
| Hood              | 66 %             |
| Front side panels | 63 %             |
| Rims*             | X                |
| Door sil          | 76 %             |
| Trunk             | 75 %             |
| Rear bumper       | 72 %             |
| Doors             | 75 %             |
| Rear side panels  | 93%              |

\*Taken out (for now) due to regulatory/technical limitations.



**REPAIR VS. REPLACE RESULTS 2025**



In the coming years, Van Mossel aims to have full CO<sub>2</sub> impact data on repairs vs replacements. This will allow a shift from repair percentage goals to CO<sub>2</sub> emission reduction targets. By focusing on repair whenever possible, the company not only reduces environmental impact but also strengthens cost efficiency and value for the customer.

**3. Advancing circularity across the value chain**

Building on the 2024 supplier assessment, Van Mossel has further strengthened its approach to circularity by expanding its engagement across the full automotive value chain. In addition to OEMs, we actively engage with importers in our different markets, recognising their important intermediary role in translating manufacturer strategies into local operations.

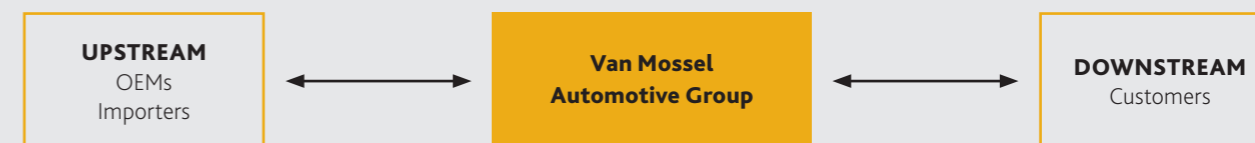
Circularity is increasingly embedded in our broader supplier and partner dialogue, where topics such as resource efficiency, material usage and lifecycle extension are discussed more structurally. Simultaneously, we observe that circularity is becoming a more prominent topic in conversations with our larger customers, both on the dealer and leasing side, who are increasingly setting expectations in this area.

As a downstream actor, Van Mossel acknowledges its position within the value chain and the associated responsibility to contribute both upstream and downstream. While our direct influence on product design remains limited, we aim to leverage our scale and market position to stimulate transparency, alignment and continuous improvement across the chain.

Looking ahead, we will continue to strengthen this integrated approach by further embedding circularity into our governance, supplier engagement and customer interactions, while exploring qualitative indicators such as lifecycle extension, reuse potential and remanufacturing opportunities.

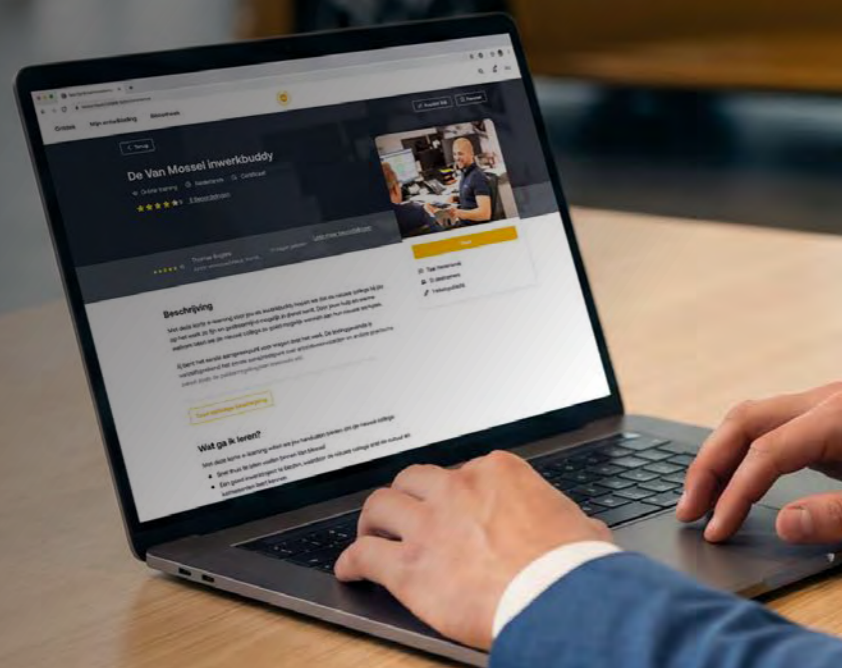
**Circularity engagement in the value chain**

Resource efficiency | Lifecycle extension | Reuse & remanufacturing | Transparency



# Social responsibility

Our ESG strategy places a strong focus on social responsibility, ensuring we create a positive impact on people within and beyond our organisation. We have structured this chapter around our material ESRS themes: Own Employees [S1], covering our commitment to our workforce (including the topic of Health & Safety); Workers in the Value Chain [S2], addressing social responsibility across our supply chain; and Consumers and End Users [S4], focusing on our customers and the broader community.



## Targets & ambitions

Each subchapter outlines our approach and objectives for these key stakeholder groups. In below, our overall social responsibility targets & ambitions that we established per ESG strategy pillar:

### Future-proof personnel

- At least 1,000 completed learning interventions per month in 2026
- Group-wide implementation of Van Mossel Academy by 2027
- At least 90% of personnel to have completed a course
- At least 3 learning interventions per FTE per year
- Mandatory learning topics for all employees: data security & privacy, sustainability, integrity and diversity & inclusion

### Health & Safety

- Zero fatalities and a lost time injury frequency rate (LTIFR\*) of < 8 by 2026
- Absenteeism rate of < 5% by 2026
- ISO 45001 certification by 2026

## What we expect from our employees - [S1]

### Health & Safety

Healthy and safe working conditions are important to Van Mossel. Employees are the human capital of a company or organisation. Being a good employer involves creating a safe and healthy work environment where these employees can thrive. This not only supports the physical and mental wellbeing of employees but also ensures maintaining a sustainably employable workforce.

#### Our ambition

As a socially responsible company, we want to provide optimal working conditions to all our people and in a safe, healthy, sustainable and responsible manner and in accordance with laws and regulations applicable. In each country we operate, we are working towards building a team of professionals who can support our people in the area of working conditions, with safety – every day, everywhere - as a key focus. Our ambition is to be ISO 45001 certified in 2026.

#### Our activities

In the past years, Van Mossel's Health, Safety & Environment (HSE) department expanded its activities to Belgium and Luxembourg as planned. In both countries, dedicated health & safety managers have been introduced, ensuring compliance with the agreements and regulations outlined in the Health & Safety policy.

To enhance consistency and continuous improvement, relevant information and best practices related to safe working conditions, legislation and occupational accidents are shared across countries.

#### Data is key

To gain insights, all accidents and incidents have been systematically recorded in 2025 and reported monthly. In addition to this, identifying root causes is crucial to be able to take preventive measures.

What we expect from employees:

- Follow all safety regulations and instructions at all workplaces and locations.
- Prioritise safety and well-being, for themselves as well as for colleagues, customers and visitors.
- Act responsibly, assess workplace risks independently and be alert.

#### Lost time injury frequency rate

In accordance with European legislation and regulations, all international organisations must report absenteeism resulting from workplace accidents, measured against hours worked. The LTIFR (Lost Time Injury Frequency Rate) serves as a key indicator of organisational safety performance and Van Mossel tracks this metric across the entire group, conducting quarterly measurements, benchmarks and analyses.

- LTIFR 2025: **8.73** (2024: 10.31)
- Industry benchmark: <10 average/good
- LTIFR Target for 2026 < 8

Van Mossel Automotive Group is committed to further improving workplace safety and reducing LTIFR in the coming years.

#### Health and well-being

We address workplace-related issues to reduce absenteeism, including preventive measures. If an inspection or Risk Inventory highlights areas for improvement, the location manager is promptly informed and required to act. Moreover, Van Mossel encourages employees in maintaining their physical fitness by offering discounted gym memberships in the Netherlands and Belgium. Additionally, we promote active lifestyles through an attractive bicycle lease plan.

- Absenteeism rate NL: **5,79%** (2024: 5,64%)

#### Cultural change

Proper onboarding, including clear work instructions and addressing unsafe behaviour and taking personal responsibility are essential elements for a strong safety culture. The effort that HSE department is putting in this is paying off. Employees are increasingly reporting incidents and managers are stepping up and leading by example.

Our **Health & Safety policy** is available for download on our corporate website.

#### FAST FACT

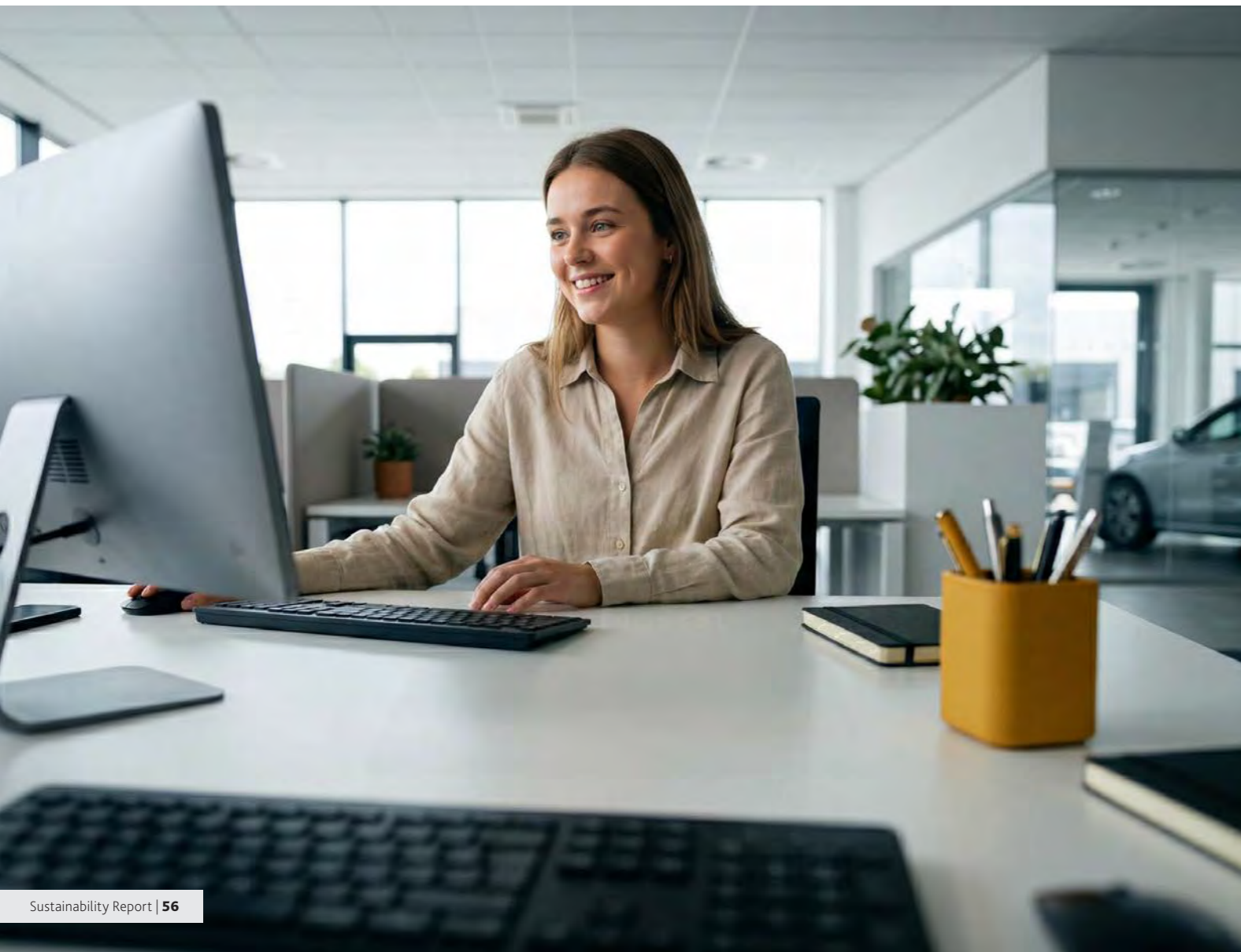
Employee turnover on Group level was **7.1%** over 2025 (excl. UK & LUX)

## What we do for our employees - [S1]

At Van Mossel, we aim to provide a supportive and responsible working environment for our employees, going beyond competitive salaries and standard employment conditions. Our Code of Conduct sets clear standards for integrity, respectful behaviour and responsible business conduct across the organisation, helping ensure a safe and inclusive workplace for all colleagues.

We also promote sustainable mobility and employee well-being. Through our bike leasing programme, employees can lease a bicycle under attractive conditions. Currently, 180 colleagues in the Netherlands participate in this programme, supporting healthier and more sustainable commuting. In addition, employees have the opportunity to participate in sports and fitness activities through gross salary arrangements, making it easier to invest in their personal health and well-being.

Van Mossel also invests significantly in the development and long-term growth of its employees through extensive Learning & Development (L&D) programmes. More information on these initiatives can be found in the dedicated L&D section of this report, including insights from our HR Director interview.



## A sustainable path for Emergis

### From healthy staff to electric mobility and lease bikes

*Emergis, a mental health care organisation in Zeeland, the Netherlands, works every day to fulfil its mission: good mental health for all residents of Zeeland. Sustainability is playing an increasingly important role in this. Not only in the care they provide, but also in how they operate as an organisation, procure goods and services, and travel.*

### Sustainability strategy: vitality as the foundation

*Under the motto "Your vitality is our sustainable future", the organisation invests in healthy, modern workplaces and a working environment that supports staff in staying fit and engaged. Sustainability is also embedded in the strategic direction, where it forms one of the pillars.*

### Achievements and next steps

*In recent years, Emergis has already taken visible steps: new workplaces using sustainable materials, incorporating sustainability in new builds and renovations, circular choices in procurement and fit-out, and greener outdoor spaces.*

*Progress has also been made on mobility. With the switch to Van Mossel Autolease as the new leasing partner, the vehicle fleet has been made more sustainable in a short space of time: over the past year, 19 electric vehicles have been added, including Citroën ë C3s, Opel Combo EVs and electric taxi buses.*

### Sustainability in supplier selection

*When selecting suppliers, Emergis adheres to the government's standards for socially responsible procurement. These standards are applied across the board, from hiring staff to purchasing products. Criteria relating to corporate social responsibility, such as labour participation and non-discrimination, form a standard part of the specifications.*

### Vision on sustainable mobility

*Emergis is striving for an emission-free fleet. Currently, 61% of vehicles are electric, and half of the remaining fossil-fuel vehicles will be replaced by EVs in the coming period. Fossil-fuelled vehicles are only used where absolutely necessary, for example for long journeys, preferably running on green diesel. Van Mossel Autolease is supporting Emergis step by step in the transition to a sustainable fleet.*

### Impact of lease cars and lease bicycles

*Making the vehicle fleet more sustainable leads to immediate CO<sub>2</sub> reductions, but Emergis actively encourages the use of bicycles. Since July 2025, 114 employees have already opted for a lease bike, accounting for 21,065 emission-free kilometres. In addition to e-bikes, there are also several electric cargo bikes and a speed pedelec in use. The bicycle lease scheme was established under the 'Working with pleasure' programme, one of the objectives of which is sustainable employability. The bicycle scheme fits perfectly with Emergis' strategy and contributes to positive health.*



**Eva Verbart** (in picture)  
Strategic HR Advisor and Programme Leader of Emergis  
"Working with pleasure" programme

**Cees Corbijn**  
Procurement Manager Emergis



## Learning & development at Van Mossel

We are committed to the continuous growth and development of our employees. This is facilitated through the Van Mossel Academy. It offers a wide range of online and physical training courses for all employees across our organization, regardless of their role or educational background. This is geared at ensuring that employees are consistently acquiring new knowledge and skills, helping them reach their full potential.

These training and development programs are currently available in the Netherlands and some of them in Belgium. However, we are committed to expanding activities across all our locations in the future. The Van Mossel Academy provides a variety of classroom, online and hybrid learning options. All of these are accessible through the online Van Mossel Academy platform. The most comprehensive programs are described below.

### Online

The online Van Mossel Academy plays a key role in facilitating learning. Employees can take courses on a wide range of topics, from communication to sustainability.

In 2025, specifically in the Netherlands, the usage of the online Academy saw significant growth. We observed a clear doubling of the number of activities on the platform. Additionally, the percentage of engaged employees more than doubled in 2025. A total of 21,625 learning interventions were initiated, representing an increase of 134% compared to the previous year.

Looking ahead to 2026, a new initiative is being introduced: Skill-based learning. This new development enables employees to assess their current skill levels in relation to their role and identify areas for further development. Through skill-based learning, we aim to inspire employees to continue growing in both soft skills and hard skills.

An international rollout of the platform is already underway. We are working towards One Van Mossel, a company-wide approach where all employees, regardless of their location, have access to relevant training through the same platform, aligned with our core values.

Our online training opportunities are divided into two categories:

**1. Professional development** (company specific): These programs focus on Van Mossel's internal processes, systems and

procedures. Examples include:

- Training on company processes and internal systems: such as courses on the applications employees are required to work with.
- Compliance and safety modules: such as training on information security and privacy.

**2. Personal development** (non-company specific): These programs focus on general personal development, such as:

- Communication training
- Health and Safety programs
- Time management and productivity courses

### Classroom & hybrid training program

In addition to our online offerings, we provide several extensive classroom and hybrid training programs targeted at different employee groups within the company. These key programs are:

#### Onboarding new employees

Van Mossel continues to grow and as a result, we are constantly welcoming new employees into our organization. A proper onboarding process is essential for effective integration of staff and retaining them. Therefore, we have developed an extensive hybrid onboarding program. This is a combination of an online learning path, providing general company information, along with role-specific details. Additionally, every three months, a new employee introduction day takes place at our headquarters in Waalwijk. On this day, new employees are welcomed by Eric Berkhof, CEO of the Van Mossel Automotive Group and learn all about our company. They then break into smaller groups to attend job specific workshops. Through this in-person introductory day, we aim to strengthen employees' connection to the company, as well as foster a sense of community among new colleagues. In 2026 we will roll out our international online onboarding for the whole company.

#### High potential program

For high-potential employees within the organization in the Netherlands and Belgium, Van Mossel offers a unique 1-year High Potential Program. This program is designed to develop future leaders and specialists within our company. Participants in this program will gain valuable insights into both themselves and the company. The program includes a motivation test, intensive coaching, presentations and assignments from the executive team across all company divisions, as well as training in presentation skills and (personal) leadership.

#### Mechanic classes & mechanic of the future

To ensure that we have the best-trained mechanics, we offer our in-house Van Mossel Mechanic Classes. These programs allow employees to earn a nationally recognised Dutch MBO Level 2, 3 or 4 qualification in Automotive Engineering. The courses have been developed in collaboration with educational institutions in the Netherlands and are designed to take place within the employee's own work environment as much as possible (e.g., using VR glasses), ensuring a direct application of learning.

#### Service advisor

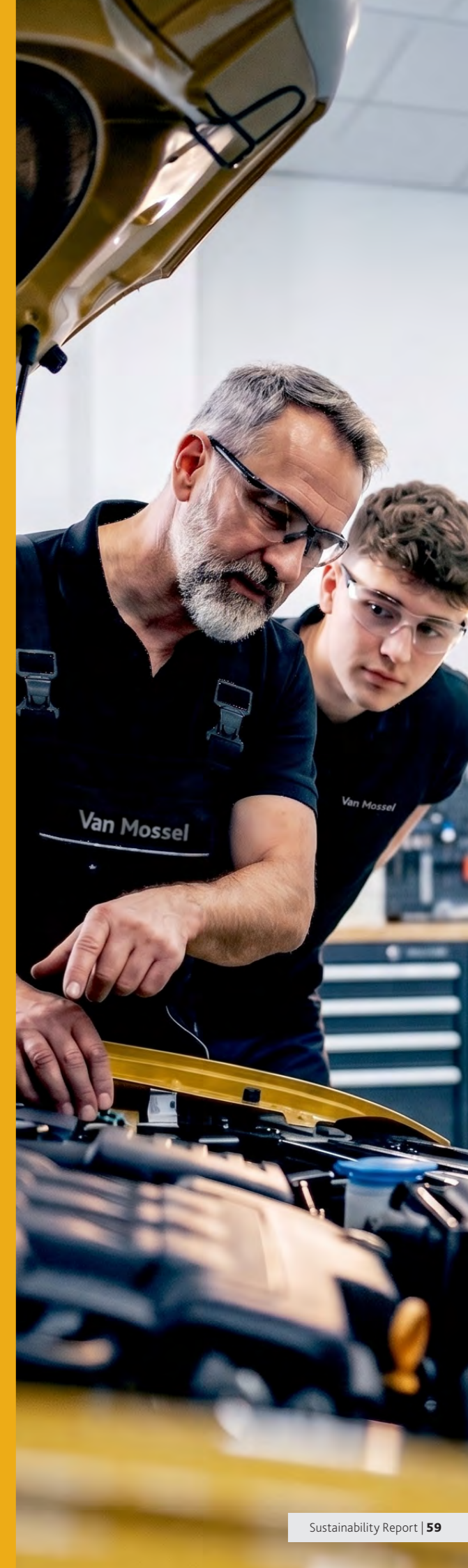
We consider customer orientation to be of the highest importance. For our dealerships, we have developed a special training program for Van Mossel Service Advisors. In this program, employees are equipped with the necessary technical knowledge and social skills to best serve our customers. This program is offered online as well as physically in classrooms.

#### Language classes

We value inclusivity, which is reflected in our diverse workforce. We also hire employees who may not speak Dutch and in some cases, even English. To support them, we offer Dutch language courses. In collaboration with Idiomias Language Institute, we provide our own Van Mossel Dutch language classes, helping employees to improve their Dutch to a higher level, facilitating better communication both personally and professionally. The lessons are practice-oriented and tailored to the work environment, enabling employees to communicate more effectively on the job. This program helps employees learn the Dutch language in groups, supporting their integration in the workplace and in the Netherlands.

#### Leadership programme

For managers within Van Mossel, we offer an extensive leadership program. This program helps managers and team leaders develop their leadership skills in line with the core values of Van Mossel. The program's content is tailored to the participant's role and experience, helping our leaders manage their teams effectively and ensure optimal team performance. This provides a future-proof and resilient workforce able to operate in an ever-changing business environment.





## **Empowering people to grow: Expanding the scope of L&D internationally**

### **A learning organization**

At Van Mossel, learning is not a stand-alone activity, but a strategic part of being a responsible employer. We consider employee development incredibly important. We consciously invest in many areas so that employees can take steps in their careers, whether they move laterally or progress to a higher role. Our HR department is responsible for our employees, which includes everything related to learning and development within the organization. This includes the entire range of offerings, from onboarding and compliance to leadership programs and job-specific training, aimed at all employees across the company, from mechanics to leadership positions. There are inspiring examples within the organization of employees who started out as mechanics or service advisors and eventually grew into leadership roles.

### **International growth**

In 2025, we started the implementation of international learning and development programs to offer group wide learning opportunities for all employees. In addition, the "High Potential" program has been expanded to Belgium, providing Belgian employees with more targeted career development possibilities. We are proud that we have completed the expansion of the High Potential program to our Belgian employees to offer them targeted career development opportunities. We also look forward to completing the group-wide rollout of our Van Mossel Academy which we started in 2025. Developing talent across our international workforce is essential to the organization's strategic diversity. Our ambition for the Van Mossel Academy is to make learning accessible anytime, anywhere, enabling employees to engage in learning 24/7.

### **Tailored programs for every target group**

The wide range of roles within Van Mossel requires a customized approach. A leasing company operates differently from a dealership, so we can't apply a one-size-fits-all strategy. That is why Van Mossel offers targeted programs tailored to specific groups.

### **Taking responsibility as an employer**

Van Mossel does not leave employee development to chance. For topics such as onboarding and information security, training is mandatory. Managers actively monitor progress and encourage participation. In addition, Van Mossel supports personal growth through structured learning paths and coaching programs.

### **HR department**

Van Mossel Automotive Group

## Diversity and inclusion

We value Diversity and Inclusion (D&I) as essential. Our D&I policy, published on our corporate website, aligns with the CSRD and aims to create a welcoming, respectful workplace for people of all backgrounds. This policy applies to all employees, contractors, partners and relationships with external stakeholders. Our commitment to Diversity and Inclusion:

- **Equal opportunity:** We offer equal employment opportunities regardless of race, gender, religion, disability, or background.
- **Inclusive work environment:** We strive to build a welcoming and respectful workplace.
- **Proactive recruitment and retention:** We focus on recruiting diverse candidates and fostering a motivating environment for all employees.
- **Accessibility:** We ensure accessibility for employees, including those with disabilities.
- **Equal pay:** We guarantee equal pay for equal positions, regardless of diversity factors.
- **Anti-discrimination and reporting:** Zero tolerance for discrimination or harassment. And encouraging reporting of concerns through confidential advisor, with no fear for retaliation.

### Social return on investment

We are committed to fostering an inclusive and socially responsible workplace. To measure and strengthen our impact, we pursued certification under the 'Prestatieladder Sociaal Ondernemen' (PSO), the leading Dutch benchmark for social entrepreneurship. In 2025, we successfully achieved PSO Step 2 certification, reflecting our continued efforts to create opportunities for people with a distance to the labour market. This milestone reflects our strong commitment to social return on investment and our proactive approach to providing employment opportunities for people with a distance to the labour market, including the necessary support, training and fair compensation.

In practice, it means that we have >2% of our NL employees classifying under SRoI criteria. With this result & structured approach, we ensure that social impact becomes a measurable and integral part of our business operations and link it also direct to commercial opportunities as SRoI is increasingly decisive in tender requirements.



#### FAST FACT

In 2025, women accounted for **15%** of top management (boardlevel -2) positions across the group.

## Workers in the value chain - [S2]

### Supply chain responsibility

We recognise that sustainability goes beyond our own activities. We therefore also actively seek collaboration further along the value chain. Upstream, we engage suppliers and other business partners in our sustainability ambitions. Downstream, we involve our customers in our sustainability goals and in the developments from government and the European Union. By collaborating with local partners, we also contribute to local economic and social development.

We continue to focus on improving our supply chain responsibility by working closely with local suppliers and partners. This helps support the local economy and contribute to the sustainability of our business operations.

## Brewing long lasting sustainable partnerships

Coffee supplier MAAS provides and maintains sustainable coffee, tea and vending machines from their headquarters in Eindhoven. They focus on supplying sustainable, certified and fair-trade coffee across the Netherlands.

### Partnership for the goals

MAAS has a long-standing relationship with J&T Autolease, one of Van Mossel's leasing labels. The foundation of the enduring partnership between J&T Autolease and MAAS is built on reciprocity, reflected in the mutual exchange of services between both organisations. All Dutch Van Mossel locations are equipped with coffee machines supplied by MAAS, while J&T Autolease provides fleet services to MAAS.

At Van Mossel, we recognise the value that is created through engaging in constructive and sustainable dialogue with key stakeholders, including our suppliers. With this in mind, we talked to Marc van Houten, Director of Procurement, CSR & Facilities about MAAS' sustainability ambitions and plans for the future.

### Innovative ESG integration

According to van Houten: "Companies that were early movers in incorporating ESG into their corporate strategies secured a notable competitive advantage. However, as ESG adoption continues to mature across the market, simply adhering to standard practices is no longer enough. Our approach therefore focuses on differentiating ourselves by embedding ESG principles at the core of our innovation and development processes." MAAS continues to strengthen its position by building on its established ESG foundation through product and machine innovation, while responding to evolving customer preferences for beverages such as coffee, tea, water, cacao and matcha.

### Advancing sustainable operations

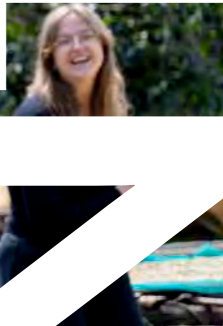
MAAS is approaching the significant milestone of operating a vehicle fleet that consists of 70% fully electric vehicles (EVs) developing to 100%. In line with MAAS' ambition to fully electrify its fleet, J&T Autolease has supported the transition by facilitating the electrification process. Additionally, MAAS is expanding their fleet of light electric vehicles for 'the last mile' to maintain easy access to city centres.

Another notable initiative, further detailed in MAAS' sustainability report, is the transformation of its coffee supply chain in Ethiopia and the one for tea in Nepal. A larger share of supply chain activities has been shifted to local farmers, contributing to higher living income and enabling a more equitable distribution of value within the coffee and tea production chain.

To conclude, MAAS and J&T Autolease are fully committed to the continuation and further development of their partnership, with a shared focus on driving innovation, improving operational efficiency and advancing the transition toward more sustainable and environmentally responsible operations.

### Marc van Houten

(right, in Ethiopia)  
Director of Procurement,  
CSR & Facilities MAAS



### Human rights

We are committed to respecting and promoting human rights in our business practices. Our Human Rights Policy – disclosed on our corporate website - aligns with internationally recognised frameworks, including the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights and the standards of the International Labour Organization. We are committed to ensuring fair and safe working conditions, protecting the rights of all employees and preventing any form of discrimination, forced labour, or child labour within our own operations and throughout our supply chain. We assess human rights risks beyond our direct operations and address potential impacts in our value chain. We engage with suppliers, contractors and business partners to uphold the same high standards, requiring compliance with our Supplier Code of Conduct. Through due diligence processes, audits and corrective action plans, we work to identify and mitigate risks related to labour rights, workplace safety and ethical employment practices. We maintain a zero-tolerance policy towards forced labour, child labour and human trafficking and expect our suppliers to implement responsible labour practices within their own operations and supply chains.

Transparency and accountability are key to our approach. Our Speak Up mechanism allows employees and external stakeholders to report human rights concerns confidentially and without fear of retaliation. Additionally, we integrate human rights considerations into our broader sustainability strategy, ensuring ongoing improvement and proactive engagement with stakeholders.

By embedding human rights into our business practices and supplier relationships, we strive to create long-term, positive impacts for workers, communities and the automotive industry.

## Consumers and end users - [S4]

### Data privacy & protection

As a trusted automotive service provider, we process sensitive customer and supplier data. Our data protection policies comply with GDPR regulations, ensuring that personal and business data is handled securely and ethically. Cybersecurity measures, encryption technologies and employee awareness programmes strengthen our data protection framework.

### Road safety

Road safety is a key material topic within our sustainability strategy, aligning with ESRS S4. We recognise our responsibility to provide vehicles that meet the highest safety and quality standards, ensuring the safety and security of our customers and all road users. To achieve this, we implement Pre-Delivery Inspections (PDI) on every vehicle we sell, ensuring strict quality control and adherence to safety regulations. Additionally, as the automotive industry transitions to electric mobility, we offer specialised EV training for our employees and customers. This ensures safe vehicle operation, charging practices and maintenance, reducing risks associated with electrification. By maintaining these high standards, Van Mossel enhances consumer protection, contributes to a greater safety on the road and strengthens trust in our products and services.

In 2025 we developed a "Company Car" e-learning that applies to all employees who are eligible to drive a company car. This e-learning is meant to educate our employees on how to act safely and responsibly in traffic, what to do when the car is damaged and some practical rules in relation to the usage of the car. Our ambition behind this initiative is that employees are safe in traffic and know what to do when a car is damaged or stolen.

### Community engagement

At Van Mossel, Corporate Social Responsibility (CSR) also includes taking responsibility for the communities in the regions where we operate. We support sports, culture and social causes through sponsorships, partnerships and community initiatives. We engage with stakeholders to enhance our broader societal impact.

### Sponsorship

This commitment is reflected in sponsorships that strengthen local communities. We support regional sports clubs, cultural events and social initiatives, believing that investing in these areas fosters economic and social well-being. Through sponsorships and collaborations, we build strong local networks, connect with employees and customers and contribute to a more sustainable and prosperous society.





# Governance responsibility

Strong governance is the foundation of our commitment to sustainable business practices. We uphold the highest standards of business ethics, regulatory compliance and responsible corporate behaviour. Hence, in this chapter we cover the material ESRS theme Business Conduct [G1]. Our governance framework ensures transparency, accountability and alignment with our long-term sustainability ambitions.

## Targets & ambitions

- 100% compliance with CSRD, EUT & CSDDD regulatory reporting frameworks before official deadlines
- 100% yearly success rate on positive handling of (internal/external) whistleblower cases

## Business ethics - [G1]

### Code of conduct

Van Mossel's Code of Conduct outlines the ethical principles and standards that guide our business operations. All employees are expected to uphold integrity, fairness and responsibility in every aspect of their work. Regular training ensures that our teams are aware of and adhere to our ethical commitments. The Code of Conduct policy is disclosed internally and incorporated into the onboarding process and training for all employees.

### Anti-corruption measures

We maintain a zero-tolerance policy towards bribery and corruption, in line with international regulations such as the OECD Guidelines and UN Global Compact principles. Internal controls, third-party due diligence and mandatory compliance training ensure adherence to anti-corruption laws.

### IT governance

Van Mossel's IT environment forms the backbone of our operations, balancing business enablement with the need to mitigate digital risks. As part of our strategic approach, we continuously strengthen our capabilities in fraud prevention, cyber resilience and incident detection and response. In 2025, we further enhanced the robustness and scalability of our IT infrastructure, including the migration from our legacy data centre in Waalwijk to a modern, centralized data centre environment in Frankfurt. This transition supports improved reliability, security and monitoring capabilities across the Group.

To ensure robust IT governance, Van Mossel is progressing towards ISO 27001 certification, with key milestones achieved and completion targeted for this year. We conduct regular internal and external assessments to validate our security standards and identify areas for continuous improvement. These assessments support our ambition to maintain a high level of information security maturity across the organization. Additionally, we conduct annual penetration tests (pentests) to maintain state-of-the-art security levels in line with ISO standards.

### Cybersecurity

Recognizing the growing threat of cyber risks, Van Mossel has proactively implemented a cybersecurity framework:

- **Security Operating Centre (SOC):** All divisions migrated to our centralised data centres are connected to the SOC, where experts monitor digital infrastructure and respond to security incidents in real time. The effectiveness of this approach was demonstrated in an incident at the end of 2025, where rapid detection and response limited the impact.
- **Phishing simulations:** Multiple phishing simulations are conducted each year to raise employee awareness. The results are reviewed at both national and Group IT Board levels.
- **Security awareness programs:** Employees are required to participate in ongoing security training, including instructional videos and tests. New topics are introduced annually to address evolving risks.

### Speak-up/whistleblowing policy

To foster a culture of accountability and transparency, Van Mossel operates an anonymous whistleblowing system. Employees and stakeholders can report ethical concerns, compliance breaches, or any suspected misconduct without fear of retaliation. All reports are investigated thoroughly in line with corporate governance policies.

Over 2025, we have received and resolved 7 whistleblowing cases. In each case a high degree of confidentiality was maintained and the procedure set out in the whistleblowing policy was followed. Given the nature and/or impact of the incidents reported there was no need to disclose these publicly.

- Total whistleblower cases: 7 (in 2024: 8)

### Tax

Van Mossel adheres to transparent and responsible tax practices, ensuring compliance with national and international tax laws. We support fair taxation and do not engage in aggressive tax avoidance schemes, aligning with OECD tax principles.

## ESG in the value chain

### Supplier code of conduct

We expect our suppliers and business partners to adhere to Van Mossel's Supplier Code of Conduct, which outlines ethical, environmental and social responsibility expectations. These include fair labour practices, human rights, anti-corruption policies and environmental responsibility. This policy is available on our corporate website.

### Sustainable supply chain management

Van Mossel, where deemed necessary and material, actively collaborates with suppliers to enhance sustainability throughout the automotive supply chain. We prioritise partnerships with companies that demonstrate strong ESG performance, including CO2 reduction, circular economy initiatives and responsible sourcing.

### Supplier audit procedures

To ensure compliance with ESG criteria, Van Mossel may conduct supplier audits. These assessments evaluate labour conditions, environmental impact and ethical practices. Suppliers that do not meet our standards are required to implement corrective measures or risk termination of business relationships.



## Stakeholder engagement cases

As part of Van Mossel's ongoing commitment to sustainability, we actively engage with our key stakeholders (including suppliers) to drive meaningful progress across our value chain. Below are some examples of those engagement activities that took place in 2025:



### Avia Vollenhoven

#### Emission reduction from own operations [E1]

To support our ambition of reducing scope 1 CO<sub>2</sub> emissions, we explored potential solutions to significantly lower the environmental impact of our internal transportation fleet. As part of this effort, we engaged with Vollenhoven, our fuel supplier, to identify a fuel option that aligns with our sustainability objectives. Through this collaboration, we determined that the adoption of HVO100 Ecosave Diesel represents the most effective solution for Van Mossel.

We are proud to announce that, as of January 1, 2026, HVO100 will be implemented across 20% of Van Mossel's internal fleet. This initiative will primarily apply to our operations in the Netherlands, as transport in our other markets is largely managed by external suppliers. By comparison to conventional diesel, HVO100 has the potential to reduce CO<sub>2</sub> emissions by up to 89%, representing a significant step forward in our sustainability journey.

Vollenhoven is committed to reducing environmental impact. An ambition that closely aligns with Van Mossel's own sustainability goals and highlights a partnership we are proud of. The adoption of HVO100 Ecosave across our internal fleet will lead to a substantial reduction in scope 1 CO<sub>2</sub> emissions and play a pivotal role in achieving our sustainability targets in the years ahead.



### Limado

#### Circularity in waste management [E5]

In October 2025, our Sustainability Manager and Head of Procurement visited Limado's logistics centre and tyre storage facility in Lieshout for an insightful tour. The visit provided a deeper understanding of Limado's processes and how their efforts in reusing and processing second-hand tyres align with our own sustainability ambitions. A particularly noteworthy insight from the visit was that over 40% of the second-hand tyres Limado collects from us can be reused directly, meeting their minimum tread depth requirement of 2 mm for safety reasons. This 40% direct reuse rate positions us as one of the leading contributors of high-quality second-hand tyres. The majority of these second-hand tyres are exported to developing countries around the world, where they are reused, providing a positive social impact for local communities. It also underscores our commitment to timely tyre replacement on customers' vehicles, enhancing both road safety and sustainability. The remaining 60% is predominantly recycled through diverse processes, including shredding the tyres into smaller rubber components, which are subsequently repurposed for recreational surfaces such as hockey fields.

Limado is a member of RecyBEM, the management organisation responsible for implementing Dutch legislation on end-of-life tyre waste management. This partnership reflects our dedication at Van Mossel to collaborating with responsible partners who fully comply with their industry's environmental and regulatory standards.

## PON

### Emission reduction from own operations [E1]

In March 2026, the ESG team visited PON, the importer of Volkswagen Group in the Netherlands, at its headquarters in Leusden, to gain further insight into Volkswagen's goTOzero Retail initiative. Through clear, ambitious, yet achievable objectives, PON aims to guide its dealer network toward more sustainable business practices aligned with the goTOzero RETAIL framework.

As a dealer partner itself, Van Mossel recognises that the initiative is supported by a cooperative dealer community, enabling a peer-learning environment. It was particularly noteworthy to learn that PON's dealers have demonstrated strong commitment to participating in the goTOzero RETAIL initiative, which has grown significantly over the past four to five years.

PON further explained that the Volkswagen Group introduced the Regenerate+ programme to create even greater value for all stakeholders, genuinely providing positive impact. Within this framework, goTOzero RETAIL represents the environmental implementation of the Regenerate+ programme.

Moreover, PON takes a proactive approach by actively driving the implementation of goTOzero RETAIL within the Dutch market, rather than waiting for direction from the Volkswagen Group. Currently, the goTOzero RETAIL certification remains voluntary for Volkswagen dealers; however, it may become an industry standard in the future. This may substitute ISO 14001 certification needs, as it also became clear that dealerships often face challenges in effectively demonstrating their sustainability efforts through existing certifications. In this context, the Volkswagen certification could provide added value by establishing a clear and recognised sustainability standard.

Furthermore, a key challenge identified by both PON and Van Mossel is grid congestion and limited electricity availability during peak demand periods. Although sufficient energy is often available during nighttime and early morning hours, grid infrastructure currently lacks the capacity to deliver the required electricity during daytime peak usage. This imbalance presents a significant barrier to further electrification and sustainability initiatives at dealership locations.

To conclude, regulatory developments, such as Omnibus, were highlighted as a major uncertainty. Evolving sustainability regulations are difficult to anticipate and new requirements are often introduced faster than companies can operationally prepare for them. This creates challenges in long-term planning and investment decision-making.

## Autotaalglas

### Emission reduction from own operations [E1] & Circularity in waste management [E5]

We engaged in an on-site stakeholder dialogue with Autotaalglas in Tilburg and explored opportunities for strengthening collaboration on sustainability and circularity.

A key focus of the discussion was the role of repair over replacement in reducing environmental impact. Within automotive glass services, timely repair of minor damage can significantly extend product life, reduce material use, and avoid unnecessary emissions associated with full replacement. Autotaalglas shared insights into how this principle is embedded in their operations and customer approach.

The dialogue also addressed broader circularity topics, including waste management and recycling streams, which are particularly relevant in glass processing. As a nationwide franchise organization, Autotaalglas highlighted both the challenges and opportunities this model presents for their ESG governance. While decentralized operations can make consistent implementation more complex, it also enables strong local ownership and flexibility in adopting sustainable practices.

Beyond circularity, the conversation reinforced the importance of strategic partnership. Van Mossel and Autotaalglas maintain a reciprocal relationship: Van Mossel supplies service vehicles to Autotaalglas, while Autotaalglas supports Van Mossel's leasing business as a trusted partner for automotive glass repair, particularly in cases where capacity or geographic coverage requires collaboration.

This exchange reflects Van Mossel's approach to stakeholder engagement—working closely with partners across the value chain to identify practical, scalable sustainability improvements. This method was also reiterated by their Sustainability Lead, Maurice D'haene, as he expressed that: "circularity is not just about materials, but about collaboration across the chain. By prioritizing repair and working closely with partners like Van Mossel, we can make a tangible impact together."



# Risk management and regulatory compliance

## EU sustainability regulatory compliance

### Corporate Sustainability Reporting Directive (CSRD)

In preparation for compliance with the Corporate Sustainability Reporting Directive (CSRD), we have taken significant steps to embed structured and material ESG reporting across the group.

In 2024, we conducted a Double Materiality Assessment (DMA) at group level, identifying and validating our material impacts, risks and opportunities (IROs) in line with the ESRS requirements. This assessment formed the foundation of our sustainability strategy and reporting structure.

In 2025, we conducted an update and light review of the DMA, explicitly assessing whether any significant changes had occurred that could affect the conclusions of prior double materiality assessments. This included assessing in-depth at IRO-level and evaluating the impact of recent acquisitions by Van Mossel Automotive Group in Germany on our IROs.

Based on the DMA outcomes, we report as comprehensively as possible on the material ESRS standards, with a clear focus on data quality, governance and internal controls.

Due to the revised CSRD timelines introduced under the EU Omnibus package, mandatory reporting for our group has been deferred by two years. We are using this extended transition period to strengthen our reporting processes, data quality, systems and internal controls. We will have a full CSRD compliance report for fiscal year 2027, reported in 2028, in line with the applicable ESRS requirements at that time.

### EU Taxonomy Regulation

We recognise the EU Taxonomy Regulation as an important framework for demonstrating the environmental sustainability of our economic activities and for increasing transparency towards stakeholders.

In 2026, we will conduct a group-wide mapping and gap analysis to determine which of our activities fall within the scope of the EU Taxonomy. This assessment provides a structured overview of taxonomy-eligible activities across our business units and laid the foundation for future eligibility and alignment reporting.

Based on this mapping, we have established a roadmap to quantify eligibility for revenue, capital expenditure (CapEx) and operational expenditure (OpEx) at group level. Calculating these eligibility figures is set as a formal objective for fiscal year 2026 and will provide the baseline subsequent alignment assessments.

To enable a credible transition from eligibility to alignment, we also initiated Minimum Safeguards (MSA) and Do No Significant Harm (DNSH) assessments including related improvement actions.

Looking ahead, our objective is to work towards EU Taxonomy alignment reporting for fiscal year 2027, subject to the updated technical screening criteria and regulatory guidance.

### Corporate Sustainability Due Diligence Directive (CSDDD)

Based on our size, number of employees and revenue, we fall within the scope of the Corporate Sustainability Due Diligence Directive (CSDDD). In anticipation of its formal application, we are proactively preparing for compliance with the directive's requirements. In 2025, we started with a CSDDD readiness and gap analysis together with our procurement department. This assessment reviewed how due diligence requirements can be systematically embedded into supplier onboarding, risk assessment, monitoring and relationship management, as well as how our current governance structure supports continuous due diligence.

As part of this process, we will develop frameworks to:

- Screen suppliers prior to entering a business relationship
- Monitor and periodically reassess suppliers during the course of the relationship
- Conduct enhanced due diligence or audits where required, aligned with the legal criteria of the directive and
- Enable remediation and corrective action, ensuring that adverse impacts are addressed in line with CSDDD expectations.

These measures establish the foundation for a scalable due diligence system across our value chain. They also ensure that we are well-positioned for future CSDDD compliance once the directive becomes fully applicable.

### European Union Deforestation Regulation (EUDR)

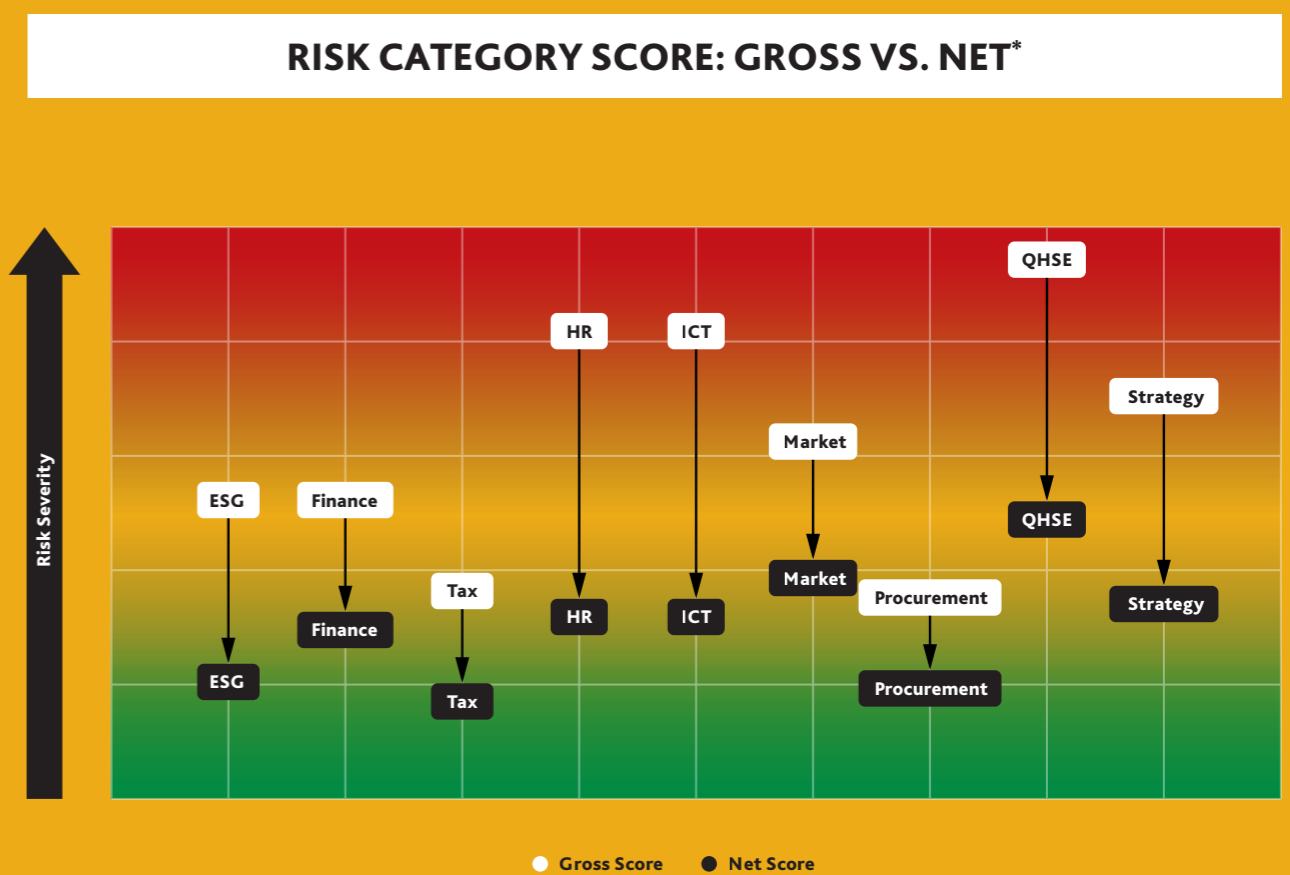
Van Mossel recognises the importance of deforestation-free supply chains and is committed to complying with the EUDR. Our primary area of influence is within tyre procurement, where we work with suppliers to ensure that raw materials such as natural rubber are sourced responsibly. We actively engage with tyre manufacturers to verify traceability, deforestation-free commitments and sustainability certifications. We have published a dedicated EUDR Compliance Statement, outlining our approach to responsible sourcing and how we collaborate with suppliers to mitigate deforestation risks.

# Corporate risk management - [G1]

In alignment with our commitment to corporate responsibility, a comprehensive assessment has been conducted to identify key corporate risks across the following categories: Environmental, Social and Governance (ESG); Finance; Tax; Human Resources; Information and Communication Technology (ICT); Market; Procurement; Quality, Health, Safety and Environment (QHSE); and Strategy. This process will be continuously executed throughout 2026.

Targeted control measures have been established to mitigate the potential impact of these risks on our stakeholders and the organisation. Through these efforts, we aim to ensure full regulatory compliance and uphold our responsibility to prevent and manage adverse outcomes effectively.

In addition, to the management of our corporate risks, we also developed a risk category heatmap, in order to be transparent on our structural risks and to what extent we are in control over these risks. Here we demonstrate our gross vs. net (after control measurements) risk level per category. This is based on an iterative process of risk identification and quantification process, carried out by relative internal stakeholders.



\*Reflecting on the end 2025 situation.

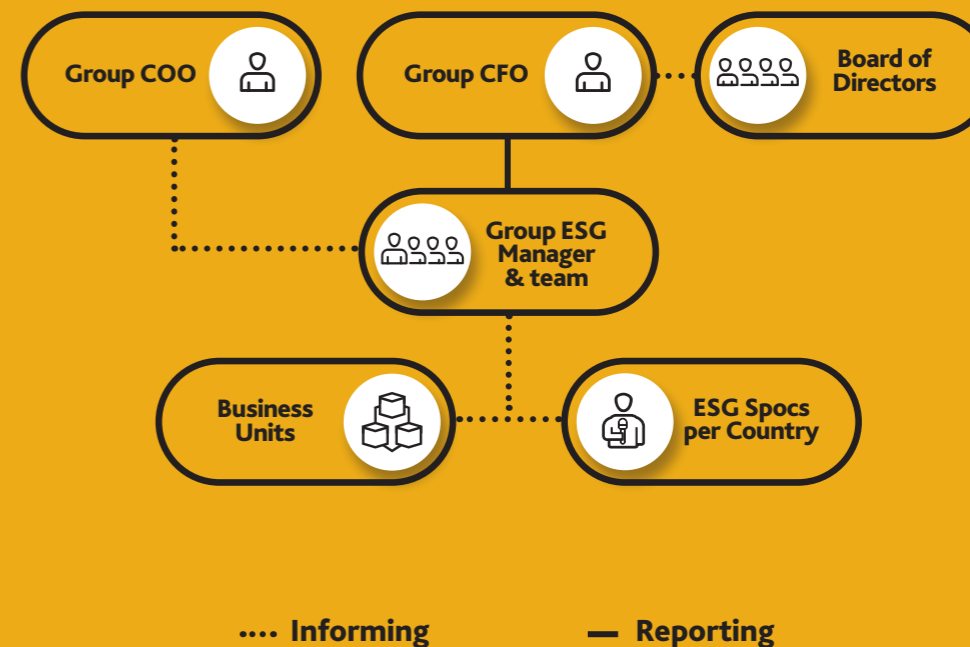
# ESG governance and management

## ESG governance structure

Our ESG governance model ensures that sustainability is embedded in corporate decision-making. The Board of Directors oversees the ESG strategy, the Group CFO communicates this strategy to the ESG Manager. The Daily ownership lies with the ESG Team & Manager, they are responsible for translating the ESG strategy into actions for the various business units and ESG community across the group. The ESG Manager then directly reports back to the Group CFO, in addition the ESG Manager has an informing line to the Group COO.



## ESG GOVERNANCE STRUCTURE



| Roles                    | Responsibilities   |
|--------------------------|--|
| Board of Directors       | Oversees ESG strategy and ensures alignment with business objectives.  |
| Group CFO                | Responsible for financial and non-financial objectives and ESG strategic implementation, informs the Board of Directors.                                   |
| Group COO                | Responsible for groupwide operations and logistics across business units for all Van Mossel facilities (incl. energy management).                          |
| Group ESG Manager & team | Daily ownership of ESG initiatives and responsible for CSRD reporting, informing to COO and direct reporting to CFO.                                       |
| Business Units           | Execute and integrate ESG policies into operations based on strategic direction and informing the ESG Team on performance and data for reporting purposes. |
| ESG Spocs per Country    | Executing the Group's ESG strategy and providing data to ESG team for reporting purposes for each respective country.                                      |

## ESG performance-linked remuneration

Senior management is accountable for ESG performance, with clear sustainability KPIs linked to compensation currently under development. This alignment ensures that sustainability remains a core business priority. We are currently considering linking remuneration to ESG objectives and performance in the future; however, no concrete targets have been defined at this stage.



# Appendices

## Glossary

| Terms                        | Definition   |
|------------------------------|--|
| Circularity                  | Maximising material usage and minimising waste. There are many different possibilities for this, such as reusing, recycling and refurbishing materials.  |
| CO <sub>2</sub> footprint    | A CO <sub>2</sub> footprint is the amount of greenhouse gases emitted by a person or organisation, measured in their equivalent in carbon dioxide (CO <sub>2</sub> ), emitted into the atmosphere as a result of the activities and actions performed. It is also called a carbon footprint. |
| CSDDD                        | Corporate Sustainability Due Diligence Directive, a European regulation that requires companies to identify, prevent and mitigate actual and potential adverse impacts on human rights and the environment throughout their operations and value chain.                                      |
| CSR                          | Corporate social responsibility, doing business with consideration for our surroundings, people and the environment.   |
| CSRD                         | Corporate Sustainability Reporting Directive, which requires companies to report on ESG topics.  |
| Double Materiality           | The principle where organisations must look at the effect they have on their surroundings (people and the environment) and the financial impact of ESG issues on their own organisation.   |
| ESG                          | ESG (environment, social and governance) is a comprehensive term for sustainability that consists of environmental, social and governance criteria. Companies can use these criteria to examine which activities influence and impact the environment or society.                            |
| ESRS                         | European Sustainability Reporting Standards. Sustainability reporting standards that support the CSRD.   |
| EUDR                         | European Union Deforestation Regulation, aimed at preventing deforestation through responsible sourcing of raw materials.  |
| EU Taxonomy                  | A classification system developed by the European Union that defines which economic activities are environmentally sustainable, to guide investments and support companies in their sustainability reporting.  |
| Greenhouse gases             | Greenhouse gases is a collective term for gases such as carbon dioxide (CO <sub>2</sub> ), nitrous oxide (N <sub>2</sub> O) and methane (CH <sub>4</sub> ). These gases are present in the atmosphere and come from both natural and human sources. They are responsible for global warming. |
| Licence to grow              | The conditions a company or organisation need to meet in order to expand business activities and grow as a company as a whole.   |
| Licence to operate           | The conditions a company or organisation need to meet in order to operate in the present time.   |
| Low emission                 | Low emission is a method that releases a relatively lower amount of greenhouse gases compared to the 'standard' method normally used. Here, the goal is to limit greenhouse gases as much as possible, although emissions are still released.  |
| LTIFR                        | Lost Time Injury Frequency Rate (LTIFR), which measures the number of lost-time injuries per million hours worked during a single fiscal year.   |
| Mobility-as-a-Service (MaaS) | A shift from vehicle ownership to flexible, on-demand access to transport options like leasing, sharing and multimodal transport.  |
| Primary raw materials        | Raw materials extracted from nature and used for the first time for making a product.  |
| Scope 1                      | Scope 1 direct emissions are emissions from sources owned or managed by an organisation itself, such as emissions arising from gas use (e.g. gas boilers, cogeneration plants and furnaces) and emissions from its vehicle fleet.  |
| Scope 2                      | Scope 2 indirect emissions are emissions resulting from the generation of electricity or heat purchased and used by the organisation.  |

## Glossary (continued)

| Terms                              | Definition   |
|------------------------------------|--|
| Scope 3                            | Scope 3 indirect emissions are emissions from sources that are not owned or managed by the reporting organisation but are related to its business activities. Examples include emissions resulting from the production of purchased materials, transportation, commuting and waste processing. |
| Social Return on Investment (SRoI) | A method for measuring the social value created relative to the investment made, often expressed in monetary terms. It is used to assess the broader impact of initiatives such as inclusive employment, community engagement and social programmes.   |
| Waste reduction                    | The absolute reduction in volume (kg/tons) of waste streams.   |
| Waste separation                   | All waste produced within the waste streams is separated within the organisation before the waste processor comes to collect it.   |
| Waste streams                      | A waste stream has its own characteristics and consists of a particular type or group of materials that requires a specific collection and processing method.  |

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## Accountability and notes to ESG figures

### Pie charts on page 14 & 15

The pie charts illustrate the fuel distribution of our lease fleet and our new car retail sales (Van Mossel Automotive Group and Van Mossel The Netherlands), comparing data from 2023, 2024 and 2025.

The data is based on internal fleet registration systems and retail sales records as of 31 December of each respective year. Figures reflect the primary fuel type per vehicle and have been aggregated to provide a year-over-year comparison.

### Table on page 43

The table presents total GHG emissions for Van Mossel Automotive Group and each country, broken down into scope 1 and scope 2 (and parts of scope 3) categories for 2024 and 2025.

Scope 1 emissions include direct emissions from gas consumption at our facilities and the use of our own vehicle fleet. Emissions from internal transport are partly included; these will be fully calculated and incorporated into scope 1 from this year onward.

Scope 2 covers indirect emissions resulting from purchased electricity used across our facilities and electricity usage for own EV vehicles.

All data is collected, calculated into CO<sub>2</sub> and monitored using Coolset, a carbon measurement tool, based on the Greenhouse Gas Protocol standards. Please refer to the footnotes for additional information on data coverage and emission factors.



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