

# Sustainability Report

2024



**Van Mossel**



*Eric Berkhof*  
Chief Executive Officer  
Van Mossel Automotive Group

## Message from our CEO

Sustainability is a crucial issue for the future of us all. Caring for our planet and the generations to come is no longer a choice but a necessity. This is especially true in a family business like Van Mossel, where the next generation is actively involved, and sustainability plays an essential role. We recognise this responsibility in the broadest sense. With our sustainability policy, we aim to secure a sustainable future for the generations to come.

At Van Mossel, we strive to minimise our ecological footprint. In this report, we provide insight into how we integrate sustainability, both within our organisation and in collaboration with our partners and customers. Our sustainability strategy is closely intertwined with our business strategy, consistently integrating various ESG topics into our daily operations. We focus on circular solutions, low-emission mobility, and promoting the energy transition. We actively support our customers with knowledge and advice on fleet electrification, subsidy opportunities, and the sustainability of their vehicle portfolio. We are also working hard to reduce our scope 1 and 2 emissions.

Furthermore, promoting the health, safety, and well-being of our employees is an essential part of our policy. We believe that a diverse work environment is vital for innovation and the success of our organisation. Our Diversity and Inclusion Policy ensures an environment where everyone feels respected and encouraged to contribute. Additionally, we are committed to social impact, including creating employment opportunities for individuals who face fewer opportunities in the labour market. We also ensure respect for human rights within our value chain by conducting due diligence on our suppliers and working with partners who share the same values.

Governance at Van Mossel means transparency and integrity. We take the guidelines of the Corporate Sustainability Reporting Directive (CSRD) into account and actively work towards meeting these requirements. In the future, we will aim to present our first integrated annual report that complies with the CSRD, and this report is an important step in that process. This sustainability report provides our stakeholders with more insight into both our sustainability efforts and our financial performance. Transparency regarding our impact is crucial to enhancing the trust of our partners, customers, and other stakeholders.

Within the changing dynamics of the mobility market, the customer remains, of course, our central focus. As a provider of mobility solutions with our "one-stop-shop" formula, we help our customers make the right choices, from vehicles and mobility apps to bicycle leasing plans and energy solutions. This integrated approach meets the growing demand for flexible and sustainable options, contributing to customer satisfaction and loyalty.

Finally, we would like to thank our employees, partners, and stakeholders for their commitment to sustainability. Thanks to your efforts, we can make a difference together, both today and in the future. As a family business, we remain dedicated to mobility, for everyone, with a focus on the planet and a commitment to a sustainable future for the next generations. Sustainable business is, after all, a shared responsibility.



## Table of Contents

<b>1. INTRODUCTION</b>	<b>6</b>	Resource Use & Circular Economy	40
About this Report	6	• Tyre Reuse Program	41
Van Mossel at a glance	8	• Repair vs. Replace Strategy	44
Purpose, Mission, Vision	10	• Circularity in our supply chain	45
ESG performance at a glance	11	<b>5. SOCIAL RESPONSIBILITY</b>	<b>46</b>
<b>2. STRATEGY &amp; VALUE CREATION</b>	<b>13</b>	Targets & Ambitions	46
ESG Strategy & Approach	13	Own employees	47
• ESG Approach	14	• Health & Safety	47
• From Strategy to Objectives	15	• Training and Development	48
How We Create Value	16	• Diversity and Inclusion	52
Trends & Developments	20	Workers in the value chain	52
<b>3. DOUBLE MATERIALITY ASSESSMENT</b>	<b>22</b>	Consumers and end users	53
Step 1: Baseline measurement & shortlist	23	<b>6. GOVERNANCE RESPONSIBILITY</b>	<b>54</b>
Step 2: Assessment of impact and financial materiality	24	Targets & Ambitions	55
Step 3: Stakeholder engagement	24	Business Ethics	55
<b>4. ENVIRONMENTAL RESPONSIBILITY</b>	<b>28</b>	ESG in the Value Chain	56
Targets & Ambitions	29	Stakeholder Engagement Cases	56
Climate Change	29	Risk Management and Regulatory Compliance	58
• Headquarters with sustainability ambitions	30	ESG Governance and Management	59
• Scope 1, 2 and 3 emissions	31	<b>7. APPENDICES</b>	<b>60</b>
• Alternative Mobility	38	Glossary	61
		Accountability	62

# Introduction

## About this Report

The Van Mossel Sustainability Report 2024 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 alignment with the Corporate Sustainability Reporting Directive (CSRD), we have incorporated many of its key principles into our reporting framework. Also, we conducted a Double Materiality Analysis, which underlies the specific European Sustainability Reporting Standards (ESRS) that we are required to disclose under CSRD. 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:

### Van Mossel Automotive Group

Jan Vestersstraat 1  
5145 MA Waalwijk  
T: +31 416 82 07 00  
E: [info@vanmossel.com](mailto:info@vanmossel.com)

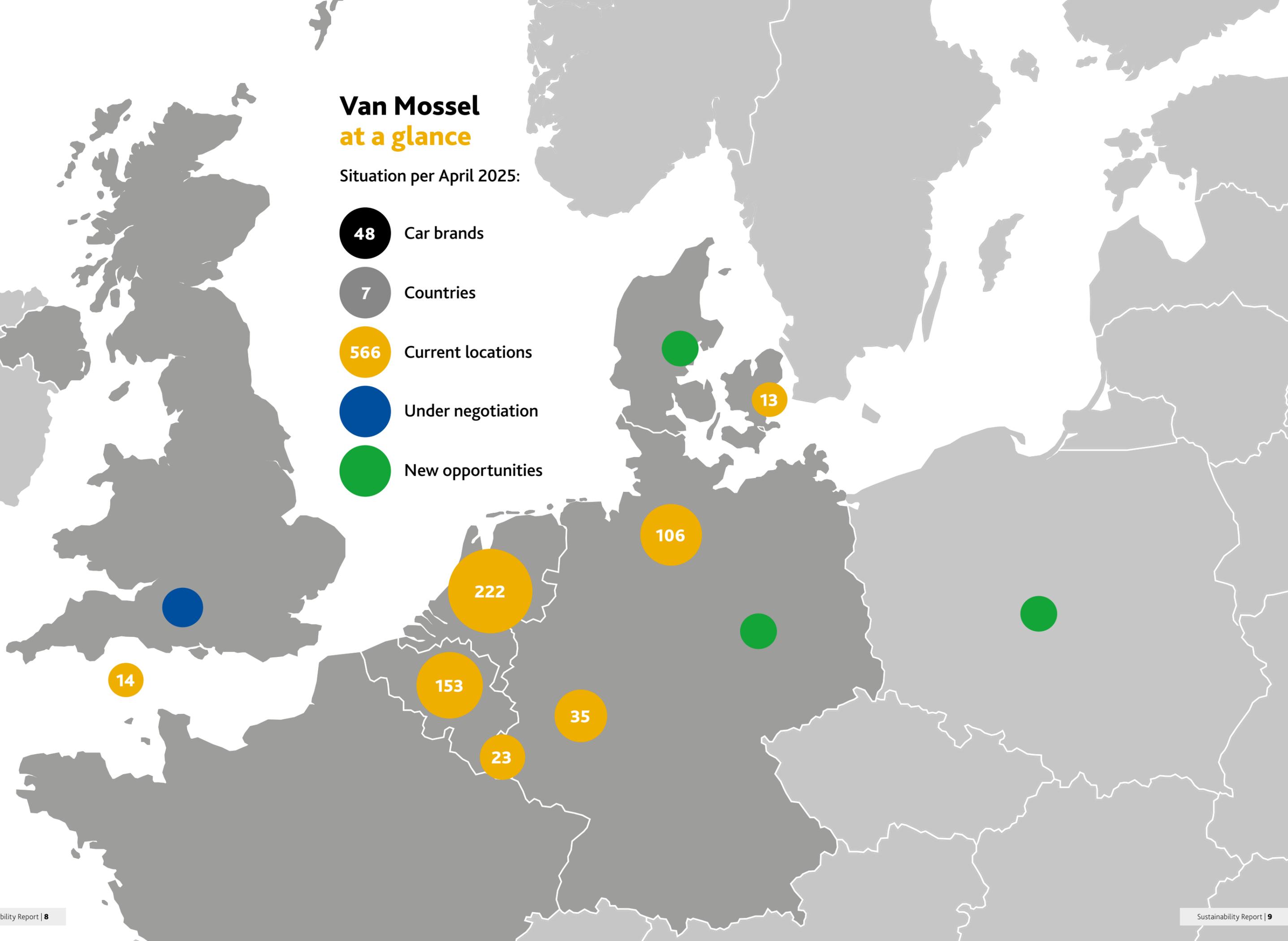
© 2025 Van Mossel Automotive Group. All rights reserved.



## Van Mossel at a glance

Situation per April 2025:

- 48 Car brands
- 7 Countries
- 566 Current locations
- Under negotiation
- New opportunities



# Purpose, Mission, Vision



## Our values



Hospitality



Driven



Distinctive



Customer-oriented



Result-oriented



Responsible



Honest and open

### 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 **'For mobility, for everyone.'**

## ESG performance at a glance

Situation per April 2025:



7

countries



566

dealerships



48

car brands



4

lease labels

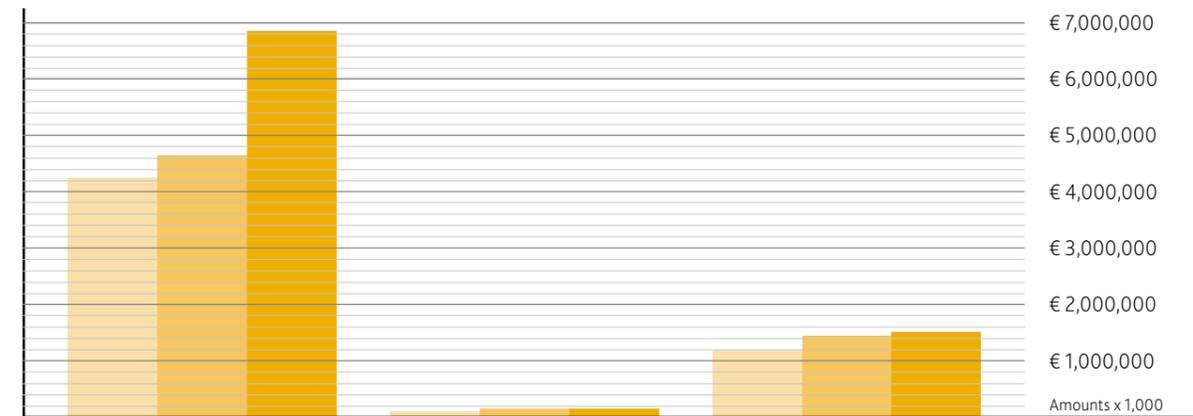


> 10,000

employees

### Van Mossel Automotive Group

Turnover development total (including acquisitions 2025 annualised)



Total (x 1,000):	2023	2024	2025 (budget)
	€ 5,554,448	€ 6,239,497	€ 8,513,279

80%

Male

2023: 81%



20%

Female

2023: 19%



115,000

New sales



91,000

Used sales



90,000

Body repairs

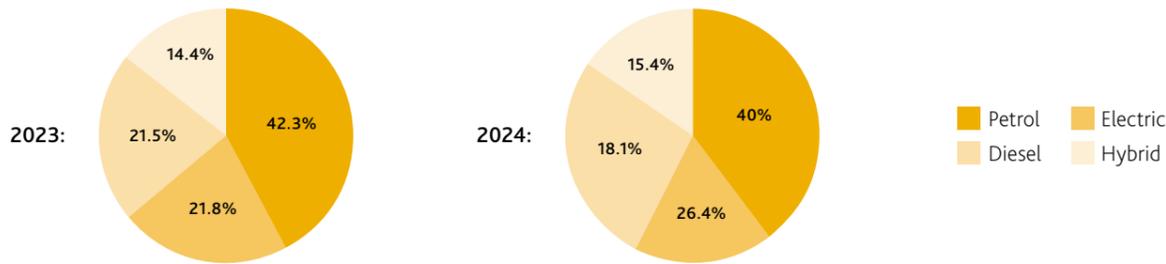


39,000

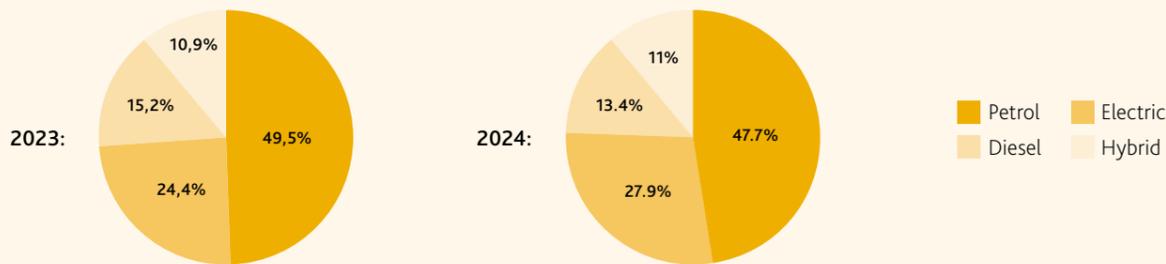
Lease transactions



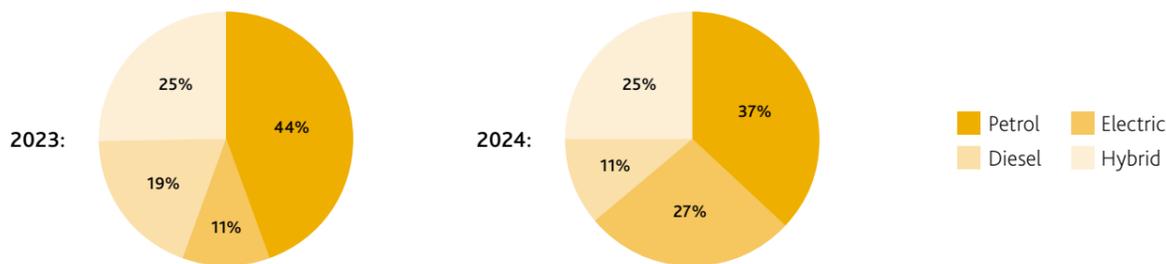
**Leasefleet by Fuel Distribution, Group**



**Leasefleet by Fuel Distribution, The Netherlands**



**Retail (new car sales) by Fuel Distribution, The Netherlands**



**Number of lease bikes**

The Netherlands 1,400 | Belgium 1,160 | Total 2,560

**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 recognize 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 organizational growth, actively engage with society, and prioritize 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 optimize 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 range of zero-emission vehicles, including passenger cars, vans, and bike leasing options. 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 shaping the future of mobility—one that is cleaner, smarter, and more responsible.



Licence to grow

Licence to operate

Foundation



**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 in **compliance** with all relevant national and international (EU) ESG/sustainability/environmental legislative requirements, including the CSRD, CSDDD, EU Taxonomy and EUDR.

## 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.

SDGs	Strategy	Objectives
	<b>Sustainable operations</b> 	Climate neutrality scope 1 & 2 by 2040 Annual 10% increase in green power 100% low-emission car fleet by 2035 (lease cars own employees NL)
	<b>Health and Safety</b> 	Zero fatalities and a lost time injury frequency rate (LTIFR*) of <7 by 2025 ISO 45001 certification in 2025 Absenteeism rate of <5% by 2025
	<b>Low-emission mobility</b> 	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
	<b>Future-proof personnel</b> 	At least 45,000 learning interventions started per year by 2025 At least 1,000 completed learning interventions per month by 2025

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

### Principles



ESG integrated into our business proposition



Managing and reducing the environmental impact



Compliance with ESG regulation



# Value Creation Model

## How We Create Value

At Van Mossel, value creation is at the core of our business strategy. Our approach ensures that economic growth, innovation, and sustainability go hand in hand, driving long-term success while minimizing our environmental footprint and maximizing 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 Businessmodel

Van Mossel operates a fully integrated mobility business, built around three core activities: Retail, Leasing, and Body repair. These are strategically supported by a centralized 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-term contracts and flexible 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

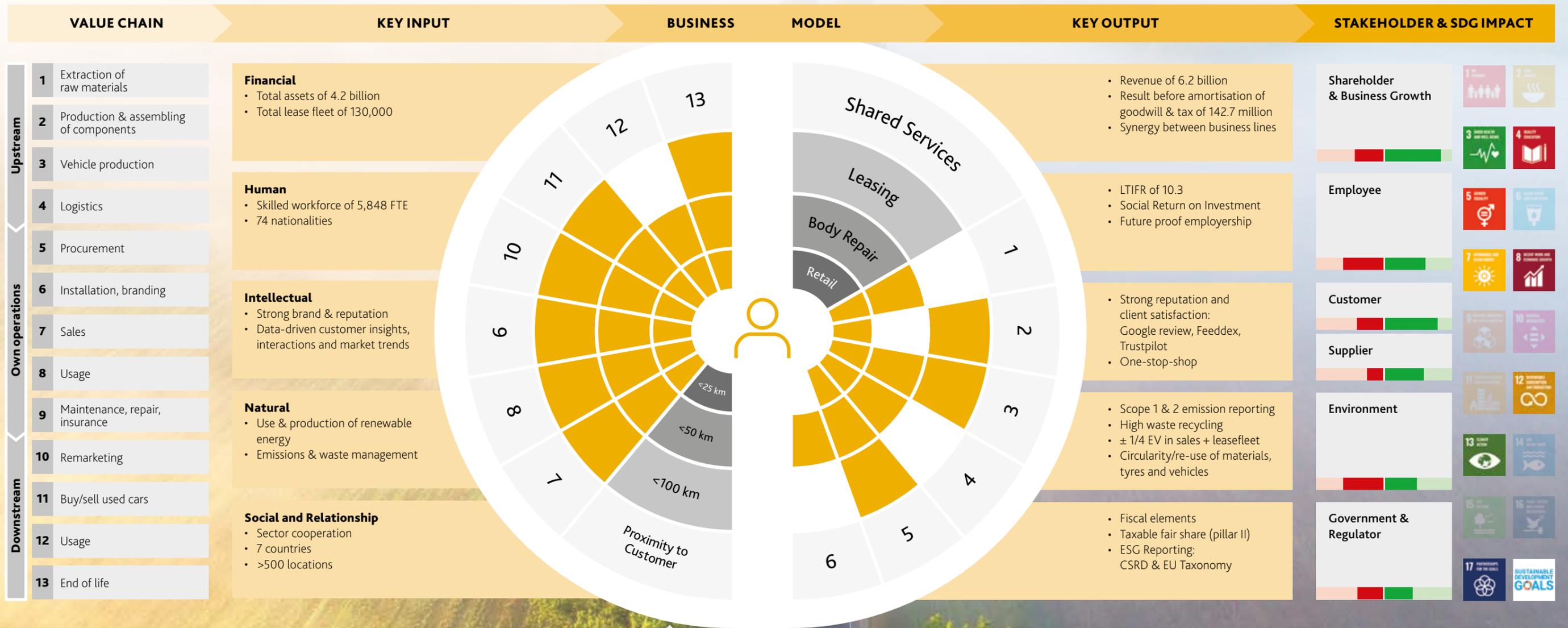
In preparation for the Corporate Sustainability Reporting Directive (CSRD), Van Mossel conducted a double materiality assessment (DMA). As a result, the material topics listed as numbers 1 to 13 in the Value Creation Model were identified for Van Mossel. These topics were assigned to the various core activities of Van Mossel. Please refer to chapter 3 on our full DMA process description and results.

## SDG Impact and Stakeholder Value

Through an internal impact analysis, Van Mossel identified both its positive and negative impacts on stakeholders. These impacts were quantified in terms of scale, enabling a more data-driven understanding of where value is created or potentially diminished, and where there are opportunities for improvement. Furthermore, the analysis also identified the UN Sustainable Development Goals (SDGs) to which Van Mossel contributes through its value creation.



# Value Creation Model



**CSRD Material Topics**

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

# Trends & Developments

## Climate Legislation: national/European target-setting

Under the Paris Climate Agreement, there is a strong focus on sustainable mobility solutions that are available to everyone. The focus is on encouraging the use of public transportation, providing subsidies, expanding charging infrastructure for electric mobility, and promoting other alternative mobility such as cycling. In the Netherlands, high-speed bicycle lanes are being developed to make cycling a more attractive alternative for commuting. The Belgian government has since 2015 incentivized bicycle leasing through tax breaks. At EU level, the Green Deal pushes for significant reductions in CO<sub>2</sub> emissions, with zero-emission vehicles playing a key role.

- By 2030, CO<sub>2</sub> emissions stemming from new cars should be reduced by 55%, and from light commercial vehicles by 50% compared to 2021 levels.
- By 2035, no new vehicles (whatever type) with internal combustion engines will and can be longer sold. All new vehicle sales then must be zero-emission.
- These targets are all part of the EU's broader strategy to achieve climate neutrality by 2050.

On national or regional/city level, we also see increasing legislation

## EU Clean Industrial Act: Driving a Net-Zero Industrial Future

The EU's Clean Industrial Act is a key component of the Green Deal Industrial Plan and aims to scale up the manufacturing of net-zero technologies in Europe. For Van Mossel, this signals a significant shift in the regulatory landscape, especially for automotive manufacturing and the broader mobility ecosystem. The Act prioritizes innovation, local production, and streamlined permitting for clean technologies—creating new opportunities across our value chain. As supply chains adjust to meet these goals, we monitor these developments closely.

## EU Automotive Action Plan

The European Commission's Automotive Action Plan outlines strategic measures to support the industry's green and digital transformation while safeguarding competitiveness. Key priorities include the upskilling of the workforce, support for SMEs in the mobility sector, and the deployment of charging infrastructure. For Van Mossel, the plan underscores the need for rapid adaptation to evolving emission standards and digital vehicle integration.

more affordable options. Improvements in public charging infrastructure and increasing battery range further contribute to greater acceptance of electric mobility.

Based on the above trends, electrification remains a key theme, but the market dynamics are shifting. In the Netherlands, the proportion increase of BEVs in fleet sales has slowed, partly due to remaining tax incentives for vehicles with Internal Combustion Engines (ICE). But also as a result of the Dutch government withdrawing all subsidies in 2025, with no new subsidies expected for private EV purchases, creating uncertainty and constraints for the transition to sustainable mobility including the residual value of current (used) electric vehicles.

In contrast, Belgium has seen an increase in Plug-in Hybrid Electric Vehicle (PHEV) and Battery Electric Vehicle (BEV) sales, thanks to tax measures encouraging businesses to shift away from ICE vehicles. Luxembourg is ending its BEV subsidies, but the introduction of grants for used vehicles may mitigate some of the impact on sales.

In Germany, the termination of BEV subsidies in October 2023 has led to uncertainty among OEMs, with many questioning whether to continue or slow down ICE production. Despite this, we expect a more stable regulatory environment moving forward, with the transition to full BEV adoption potentially pushed back from 2030 to 2040.

## Increasing need for reporting and compliance on sustainability efforts

Larger organizations, in particular, have set ambitious sustainability goals. In procurement processes (i.e. tendering), the sustainability performance of business partners plays an increasingly significant role in both the public and (larger) private sectors. Companies are now more frequently requesting sustainability certifications and (performance) assessments to gain visibility into sustainability throughout their entire value chain.

In the Netherlands, the 2024 reporting requirement for work-related passenger mobility (WPM) further reinforces the focus on sustainable business mobility.

## Circular Economy

Despite global conflicts and ongoing sustainability challenges, raw material prices have remained relatively stable. However, the list of scarce resources – needed to make the energy transition – continues to grow, increasing the need for

circular materials and products. The automotive sector, which is highly material-intensive, faces both risks and opportunities in this area. The Dutch government has set ambitious circularity goals aiming to:

- reduce the use of primary raw materials – such as minerals, metals and fossil carbon resources - by 50% by 2030
- achieve a fully circular economy by 2050.

The National Circular Economy Programme addresses multiple production chain stages, including raw material flows, packaging, and waste reduction. Moreover, the programme outlines the specific actions needed by each major sector to reach these goals.

## Sharing Economy

The sharing economy has gained 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 doesn't 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. With different lease possibilities (short lease/ flex lease) in place, Van Mossel anticipates on these market trends.

## Labor Market Shortages

Despite a slowdown in economic growth, the labor market remains tight, with a continued high demand for skilled (technical) personnel. This applies across all sectors, including the automotive industry. Companies are not only focusing on recruitment but also on employee retention by offering attractive benefits packages, including sustainable and flexible mobility options. Additionally, the shift toward electrification and sustainable mobility requires employees to develop new skills and expertise.

to mitigate CO<sub>2</sub> emissions, as major European cities started to implement zero-emission zones as of January 1, 2025. In these zones, only vehicles with zero CO<sub>2</sub> emissions will be allowed, which will improve air quality and liveability in urban areas. In the Netherlands, this so far only applies to service/delivery vehicles.

While hydrogen technology holds significant potential for heavy-duty vehicles like trucks and vans, its adoption has been slow. This is primarily due to the high costs of fuel cell technology, the limited hydrogen refuelling infrastructure, and ongoing challenges in hydrogen production and distribution.

## Transition to Low-Emission Mobility

In recent years, the transition to low-emission mobility has continued, driven by government incentives and lower benefit-in-kind tax rates in the Netherlands and other European countries. However, the pace of this transition is slowing due to the gradual phasing out of subsidies and the increase in tax rates for electric vehicles. Nevertheless, business lease is still the driver of electrification of car fleets. Several customers have set targets to obtain a zero-emission vehicle fleet in order to reduce their CO<sub>2</sub> emissions. Furthermore, automotive manufacturers are continuing to launch new electric vehicle models, including



# 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 already conducted a DMA in 2023/2024, 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.

The 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 recognized 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 analyzed using information from the MSCI ESG Industry Materiality map, the automotive trade association BOVAG, the 'Erkend Duurzaam' certificate and 'Groen Gedaan!' certificate. Relevant topics that emerged through all three sources are CO<sub>2</sub> emissions, renewable energy, raw material consumption, waste and employee health and well-being.

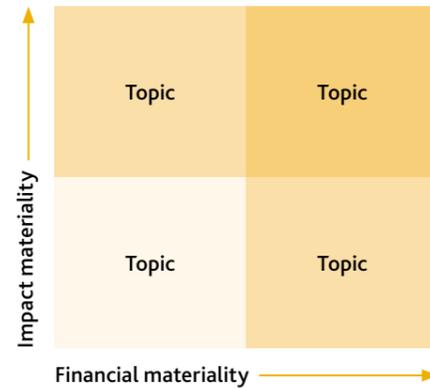
The findings of the internal and external analysis led to a selection of potentially relevant ESG topics, the so called 'shortlist' (see table at the end of this chapter).

## Step 2: Assessment of impact and financial materiality

The purpose of the assessment was to determine:

- What impact Van Mossel has on people, society and the environment ("Inside-out")
- What the potential impact of the outside world is on Van Mossel's financial performance ("Outside-in")

This was done in the form of workshops with internal experts to identify the most significant impacts, risks and opportunities (IRO's) for the ESG themes. The 17 topics were then all scored on inside-out (impact materiality) and outside-in (financial materiality) impact. When placed in a quadrant, double material topics appear in the top right corner (dark yellow), other material topics are found in the top left and bottom right corners (light yellow), and out-of-scope topics are positioned in the bottom left corner (white).



## Step 3: Stakeholder engagement

The purpose of Step 3 was to receive input through stakeholder consultations on the completeness of the CSRD-proof list and to critically reflect on the draft materiality matrix already prepared.

A total of 12 interviews were conducted from April through September 2024. The interviewees were selected based on their relationship with and knowledge about Van Mossel and/or the automotive industry in terms of ESG. In doing so, we ensured a good representation of key stakeholders from the different parts of the value chain.

The interviews confirmed the CSRD themes identified by Van Mossel and specifically zoomed in on three topics that were under discussion - 'diversity & inclusiveness,' 'safety of own employees' and 'water consumption'. These were ultimately found to be material on the impact axis. 'Diversity & inclusiveness' is relevant because of the size of Van Mossel and the risk of discrimination/exclusion of employees with a migration background, combined with the male-female ratio in a continuously growing organization of now 7,000 employees. 'Safety of own employees' was found to be material from the analysis that a large proportion of Van Mossel's employees have a physical occupation/work in workshops/spraying booths or work with equipment and therefore face a health risk, even though various measures are in place from a safety policy for this.

'Water consumption' is considered material due to the number of car-wash boxes Van Mossel operates and the number of passages (and hence liters used) at the various services ((short) lease, maintenance, repair). Moreover, in the countries where van Mossel is now active, laws and regulations apply or initiatives and guidelines on water consumption are emerging. It is expected that there will be more pressure on clean water availability in the future, making this theme material on the impact axis.

### Overview of stakeholder participation in DMA process

Category	Number of stakeholders interviewed	Country
Supplier	2	NL
	2	DE
Employee representation	5	NL
	2	BE
	2	DE
Customer	4	NL
	2	BE
Financer	7	NL

**Final Matrix**

See below the image of the double materiality matrix finally established after the stakeholder analysis and specification & scoring of the IRO level (Impacts, Risks and Opportunities). This now gives us the input to report on the specific ESRS metrics per material topic. The DMA was validated and approved by the board on Oct. 14, 2024.

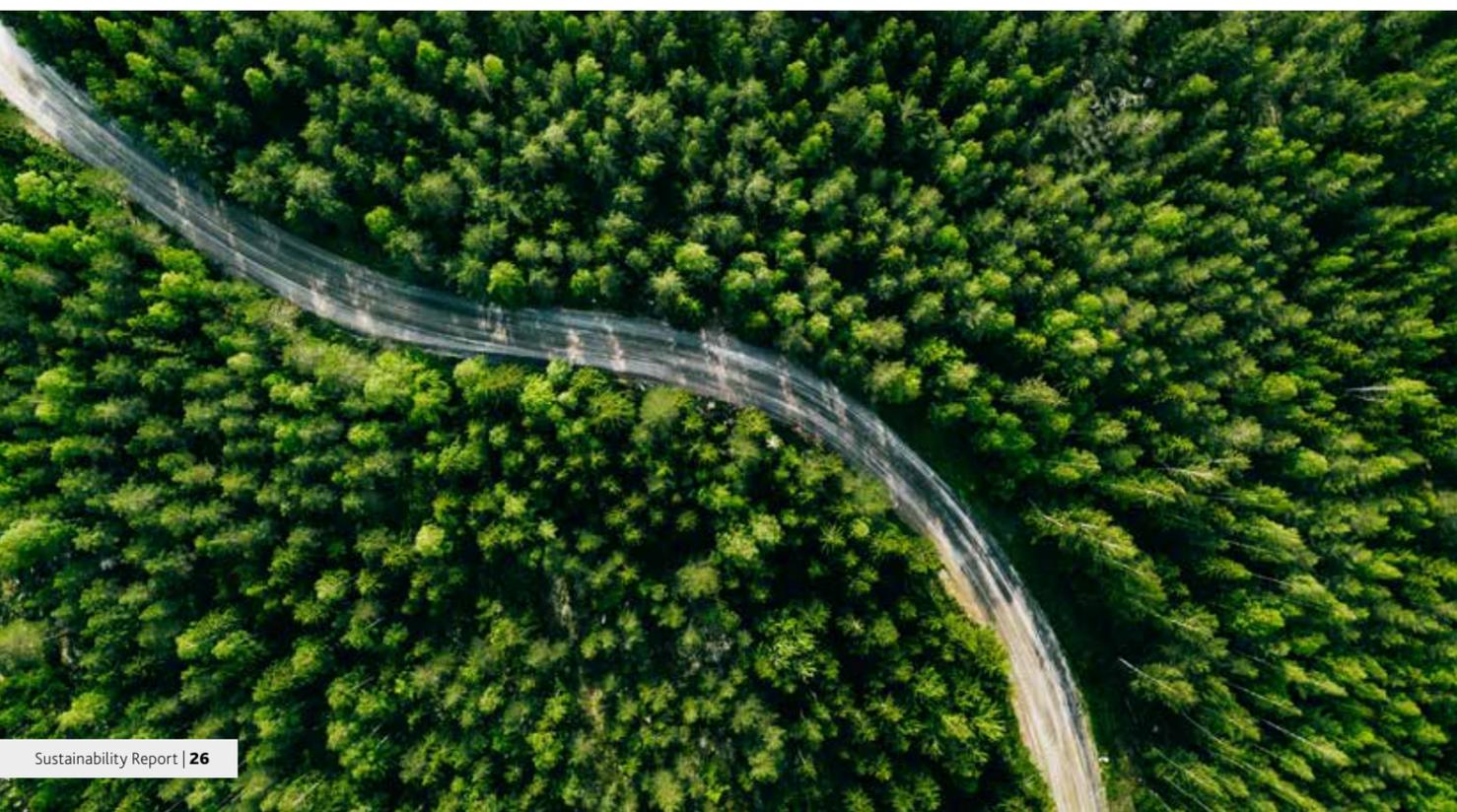
**Double Materiality Matrix**

Impact materiality



**Material topics: link to ESRS & definitions**

	ESRS	Topic	Definition
1	Climate Change [E1]	Emission reduction from own operations	Reducing the CO <sub>2</sub> emissions from own operations (scope 1 and 2). This involves saving energy, increasing the amount of green electricity, improving energy efficiency in buildings, and electrifying the own fleet.
2	Climate Change [E1]	Low-emission mobility solutions	Reducing downstream greenhouse gas emissions (scope 3) by offering electric mobility including charging infrastructure or other forms of sustainable mobility such as bike leasing or mobility-as-a-service.
3	Pollution [E2]	Microplastics	Reducing the environmental impact of microplastics released into soil, air, and water from the abrasion of car tires.
4	Water and marine resources [E3]	Water consumption	Reducing water use during car cleaning.
5	Resource use and circular economy [E5]	Circular Automotive business models	Reducing the environmental impact of the materials used in mobility by extending the lifespan of cars and promoting circular business models. This includes offering leasing options, encouraging repairs, selling used (leased) cars, and promoting alternative mobility such as car-sharing.
6	Own employees [S1]	Safety	Ensuring the physical safety of employees within the organization through certifications/inspections and the use of safety or protective equipment.
7	Own employees [S1]	Diversity and inclusion	Increasing and improving diversity and inclusion within the organization by ensuring that everyone, also people with distance to labor market and regardless of gender, ethnicity, enjoys equal opportunities.
8	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 employment benefits and a good work-life balance.
9	Own employees [S1]	Employee development	Developing the knowledge and skills of employees through offering information sessions, training courses, and educational programs.
10	Workers 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 a focus on preventing violations of human rights and labor rights.
11	Consumers and end users [S4]	Customer privacy	Responsibly handling customers' personal data and safeguarding their privacy.
12	Consumers and end users [S4]	Road safety	Improving traffic safety by focusing on clear communication towards drivers (e.g., mono campaign).
13	Business conduct [C1]	Responsible business conduct	Ensuring fair business practices by preventing corruption, money laundering, bribery and other abuses 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 CO<sub>2</sub> 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 that we operate. Overall, our approach prioritizes reduction, recycling, and offsetting whenever possible. This has led to the following environmental targets we have established, 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 CO<sub>2</sub>. 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.

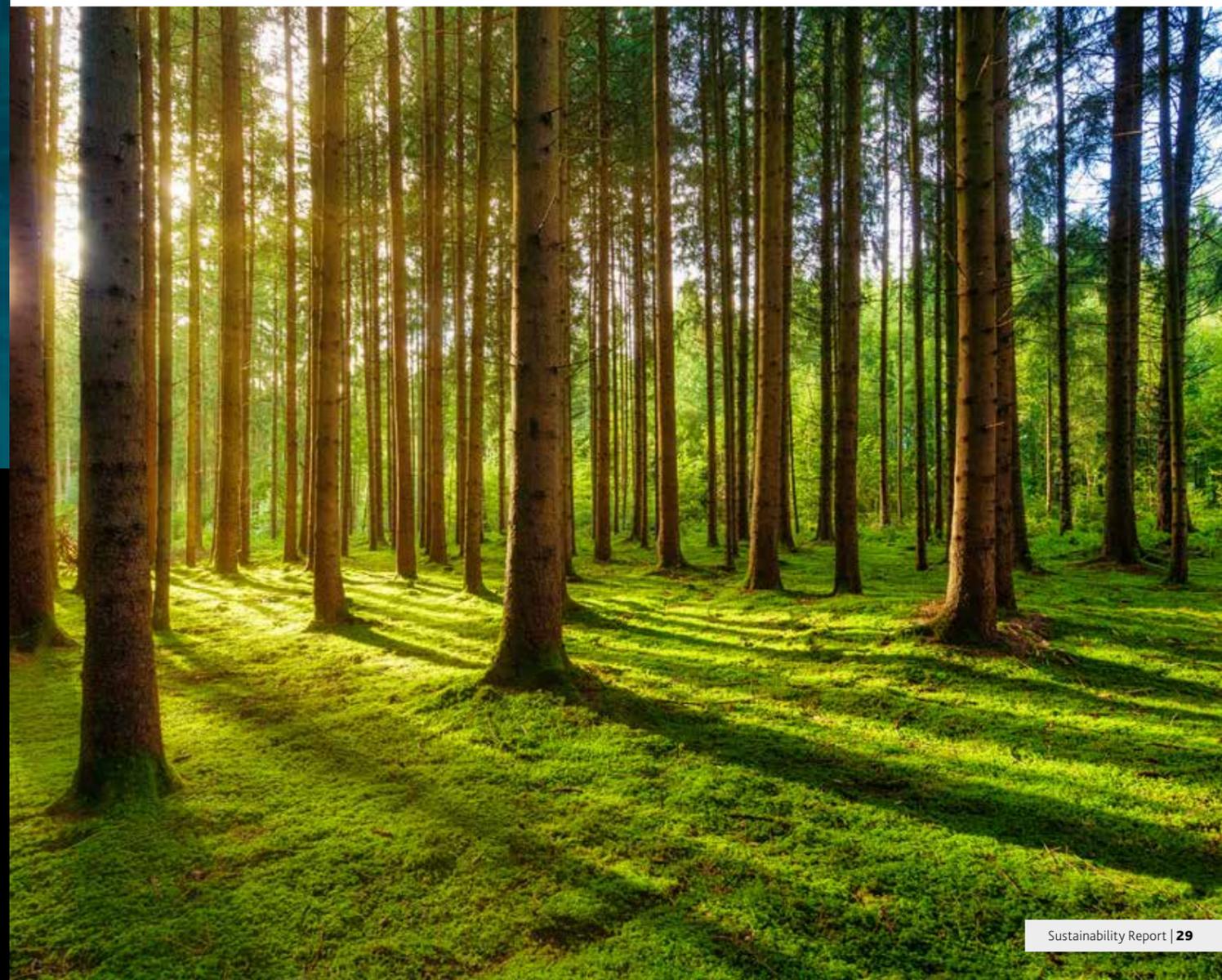
Our business activities contribute to CO<sub>2</sub> emissions, encompassing our own fleet, the vehicles we sell or lease to our customers, our own energy consumption (facilities and transport), and waste management. Recognizing this impact, we actively implement initiatives to reduce emissions and enhance 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 and our dealership of Maxus electric commercial vehicles. In 2024, we also further increased our Light Commercial Vehicle workforce with the knowledge and experience necessary to guide customers toward sustainable fleet solutions.

In May 2023 we relocated to our new headquarters in Waalwijk. This gas-free building holds a BREEAM certification ('Very Good' designation), signifying that sustainability measures exceeded legal requirements. The headquarters features smart climate ceilings, CO<sub>2</sub>-controlled thermostats, LED lighting, 3,600 solar panels, water-saving installations, and 80% sustainable waste streams. Every new construction or renovation project follows Nearly Energy Neutral Building (NENB) 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 well-being.





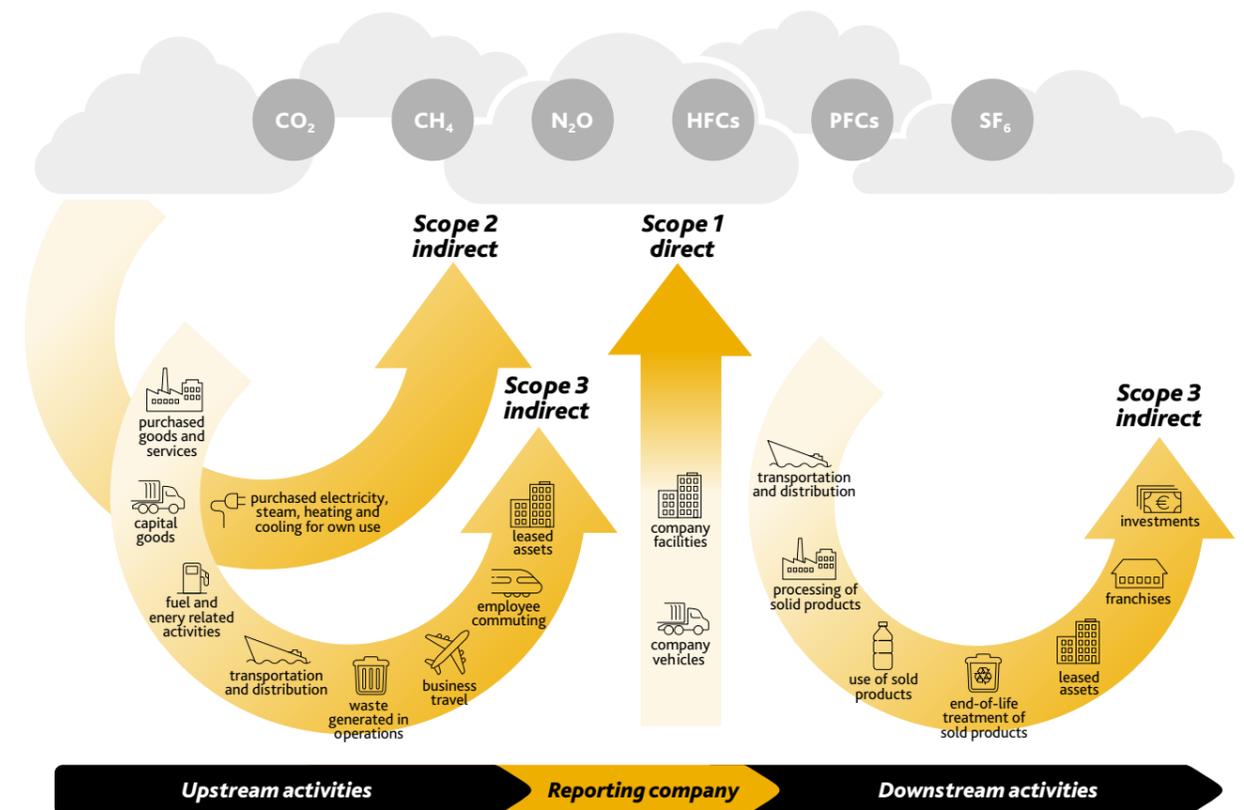
## Headquarters with sustainability ambitions

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. For Jan Vestersstraat 1 in Waalwijk, this means:

- 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

## 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:



Source: Milieudefensie

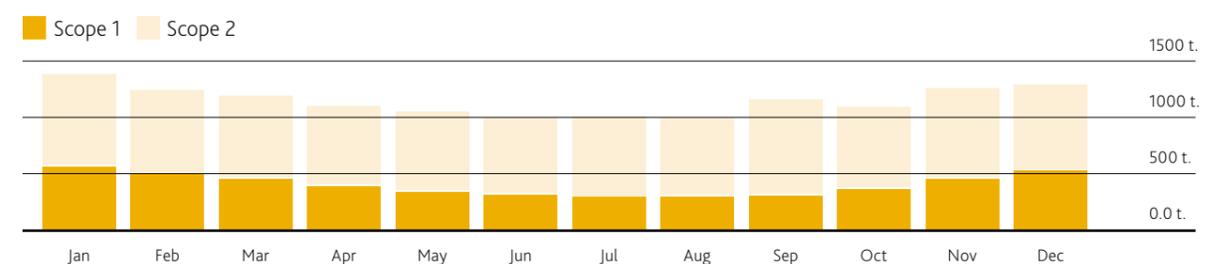
### Scope 1

Direct scope 1 emissions mainly 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. In addition, our own gas consumption at our own locations during our operational activities also falls under scope 1. Due to the growth of the organisation, emissions increased in absolute terms. Emissions decreased in proportion to number of employees (measured in FTE). Through increased awareness for energy consumption and increased focus on energy-saving measures, as well as the partial electrification of the demo fleet, the relative CO<sub>2</sub> emissions have been reduced.

### Scope 2

Scope 2 includes indirect emissions: the electricity consumption at all our premises (situation per 31-12 '24) from external sources (local district heating, electricity, electricity from renewable sources).

### Scope 1 and 2 emissions from buildings, per month



Total GHG emissions		2024	2024	2023
Scope		Group	Only NL	Only NL
<b>Gross location-based scope 1 GHG emissions (kg CO<sub>2</sub>e)</b>		<b>14,470,708</b>	<b>10,636,671</b>	<b>9,935,533</b>
Total CO <sub>2</sub> from gas consumption (kg CO <sub>2</sub> e)		4,822,540	2,761,940	2,403,415
Total Gas consumption in m <sup>3</sup>		2,573,930	1,552,524	1,350,992
Total emissions from own fleet in CO <sub>2</sub> *	Petrol (kg CO <sub>2</sub> e)	5,754,919	4,887,508	4,812,678
	Diesel (kg CO <sub>2</sub> e)	3,483,597	2,641,168	2,457,343
	EV (kg CO <sub>2</sub> e)	403,038	339,441	256,118
	LPG (kg CO <sub>2</sub> e)	6,614	6,614	5,979
	Total (kg CO <sub>2</sub> e)	9,648,168	7,874,731	7,532,118
Internal transport (kg CO <sub>2</sub> )	These figures will be calculated next year			
<b>Gross location-based scope 2 GHG emissions (kg CO<sub>2</sub>e)**</b>		<b>8,701,200</b>	<b>6,168,010</b>	<b>5,143,384</b>
Total electricity consumption (MWh)		39,731	22,844	19,050
<b>Total GHG emissions (location-based) scope 1 and 2 (kg CO<sub>2</sub>e)***</b>		<b>23,171,908</b>	<b>16,804,681</b>	<b>15,078,917</b>

\* Excluding data for BE/LUX and part of UK (isle of Man & Guernsey).

Calculations were made using the tank-to-wheel (TtW) data from co2emissiefactoren.nl.

\*\* 2023 figure has been recalculated with same CO<sub>2</sub> factor as 2024, as taken from co2emissiefactoren.nl.

\*\*\* Energy usage figures for Denmark as of July 2024, when those locations became part of the Van Mossel Group.

To further lower our emission in scope 1 and 2, we are working on the below levers to reach our targets:

• **Energy monitoring**

To effectively reduce our environmental impact, specifically in scope 1, Van Mossel is currently exploring tooling options for a structured Environmental Management & Monitoring System. Our goal is to implement a system that provides clear oversight of our environmental performance, enabling us to track, analyze, and steer towards reduction targets.

We aim to start monitoring key environmental data—including Scope 1 and 2 emissions—across our Dutch branches by the end of Q2 2025. This will allow us to gain actionable insights into energy consumption and emissions from our premises, supporting data-driven decision-making for a more sustainable future.

• **New build and renovations; BREEM/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**

20% of our total electricity consumption across all NL locations now comes from renewable sources. A current energy tender being issued for NL and BE incorporates a larger share of green energy. In our headquarters in Waalwijk, as well as other locations, we have installed solar panels to generate renewable electricity in-house. Our aim is to further expand this in the coming years to lower our dependency on the 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.



• International Car Lease Holding (ICLH) the Netherlands (part of VMAG) earned a Bronze **EcoVadis** sustainability rating for the second year in a row. EcoVadis assesses ESG performance across areas like environment, labor conditions, ethics, and sustainable procurement, helping companies choose responsible suppliers. The goal is to achieve Silver in the coming years and extend this to the Van Mossel 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.





## Van Mossel Carrosserie Excels in Sustainable Repairs

*Interview with Kelly de Wulf, Operations Process Manager at Van Mossel Carrosserie Belgium.*

*Van Mossel Carrosserie has been committed to the quality of its services for years, with a strong focus on Corporate Social Responsibility (CSR). The "Sustainable Repairs" program (GroenGedaan!) plays a key role in this. It involves audits, with a certification being obtained annually. The CSR module primarily focuses on administrative assessment in terms of sustainability. "Van Mossel passes with flying colours every time," says De Wulf.*

*In addition, there is a practical assessment at the branches themselves. Any points of improvement are addressed, such as modernizing equipment or testing new, environmentally friendly products. An example of this is the introduction of a more sustainable sanding pad in collaboration with a major supplier, which is not only cost-saving but also ergonomic and environmentally friendly.*

### **Transparency and Pride**

*The final result of the audit is recorded in a report, of which the scores are made public. "We share the results during a morning meeting with the workshop staff," De Wulf explains. "It's nice for them to know that they work in a company that consistently achieves high scores. We almost always score a 10 out of 10, and that's something to be proud of."*

### **Certification and Innovation**

*In addition to the certification for Sustainable Repairs, Van Mossel also works with the Eurogarant label. This label, which includes technical requirements and safety aspects, is mandatory for most major insurance companies. But Van Mossel goes beyond the required certifications. De Wulf: "We want to show, as Van Mossel, that we are innovative. Our goal is to be and remain 'top of the bill.'"*

### **Mystery Audits as an Extra Check**

*To continuously monitor quality and sustainability, mystery audits are also carried out. These unannounced checks keep the team on its toes. "They look at things like energy consumption: are there solar panels, is green electricity being used, and how efficient is the drying process in the spray booth? We take this kind of feedback constructively into the future."*

*"With this structured approach, Van Mossel Carrosserie proves that sustainability and innovation go hand in hand and that quality is not a coincidence, but a conscious choice."*



**Kelly de Wulf**

Operations Process Manager at  
Van Mossel Carrosserie Belgium

**Scope 3**

These emissions 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 analyzing how we can and should calculate our scope 3 emissions, and report on that in our future reports. This starts with defining which of the below 15 scope 3 categories are in scope for 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.

For now, we foresee that for Van Mossel, the most relevant Scope 3 categories would be the ones we highlighted in the overview below. We acknowledge our most critical impact to be under category 11 (use of sold products) and 13 (vehicle leasing), while also categories 1 – 4 are material as those relate to our supply chain emissions.

**Scope 3 Categories**

**Upstream** (Supply Chain & Operations)

- 1. **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).
- 2. **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.
- 3. **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.
- 4. **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.
- 5. **Waste Generated in Operations** – Emissions from disposal and treatment of waste from business activities.
- 6. **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.
- 7. **Employee Commuting** – Emissions from employees traveling to and from work.
  - Emissions from employees traveling to work with their own vehicles.
- 8. **Upstream Leased Assets** – Emissions from leased assets not included in Scope 1 or 2.

**Downstream** (Product Use & End-of-Life)

- 9. **Downstream Transportation & Distribution** – Emissions from outbound logistics (e.g., shipping to customers).
  - Emissions from delivering vehicles to customers (when transport is outsourced)
- 10. **Processing of Sold Products** – Emissions from further processing of products before use.
- 11. **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)
- 12. **End-of-Life Treatment of Sold Products** – Emissions from disposal (e.g., recycling, landfill, incineration).
  - Emissions from vehicle scrapping, recycling, or landfill.
- 13. **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)
- 14. **Franchises** – Emissions from franchise operations not owned by the reporting company.
- 15. **Investments** – Emissions from investments, including equity, debt, and project finance.

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 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. To meet demand, we partnered with Maxus, offering affordable electric vans. We also optimize maintenance planning for these vehicles, heavily reducing our transport movements and emissions. Additionally, Van Mossel Car Solutions enhances vehicle sustainability with lightweight, high-quality interiors.
- **Supporting Sustainable Customer Choices**  
We empower customers with quarterly CO<sub>2</sub> reports and fleet sustainability advice. Bicycle plans are integrated into corporate mobility solutions to promote greener commuting. Further, free electric bicycles are provided as replacement transport during maintenance.
- **Internal Sustainability Efforts**  
We encourage our employees to adopt sustainable mobility through lease bike programs and electric vehicle options.
- **Efficient Transport & Procurement**  
To minimize emissions from vehicle transport, we utilize an advanced planning system that reduces empty trips. Our procurement department applies data-driven insights to optimize 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 will expand to Belgium and Luxembourg in 2025, reinforcing our ambition to drive sustainable mobility across all markets where we operate. The 2024 figures of our journey so far are outlined below:

Van Mossel Energy	
Total charging stations - own branches	650 (NL + BE)
Total charging stations - customer	559 (NL)
Total charging cards - own fleet & customers	1,935 (NL)
Total energy used (own branches)	999,829.84 kWh (NL)



## 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**

The Netherlands 1,400 | Belgium 1,160 | Total 2,560

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 organization.

Organizations are becoming increasingly aware of the need to reduce CO<sub>2</sub> emissions. In this context, we also see a growing demand for car sharing. An organization 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.



*Kuijpers is a technological sustainability partner and makes the built environment healthier, greener, and smarter. A family-owned business with 1,400 colleagues, where sustainability is embedded in the strategy.*

### Passing on a better world to the next generation

*Esther Loman explains: "Technology is our foundation, our people are our strength. As a driving force, we accelerate the future-proofing and health of the built environment. Kuijpers not only focuses on sustainability but goes a step further with circularity. We've developed the 'CirKu'; a methodology that enables us to determine how circular a project is, whether it's renovation, new construction, or maintenance. And also where there's room for improvement in terms of the circularity of the installations. This way, we help our customers in a very concrete way with insights and choices to make."*

### Sustainable mobility is a mindset

*Kuijpers now only purchases green energy and has chosen as much electric transport as possible. "During job interviews, we're often asked about mobility. People like having a company car, but nowadays they often ask if they can drive electric," says Roy Janssen. He continues: "Battery capacity is increasing rapidly, and range is generally fine nowadays. With the first EVs, range in winter was 250 kilometers, that was it. Now it's around 400 kilometers, so that's very doable. Driving electric requires a different mindset."*

*Esther Loman: "By making conscious choices in your daily work, you can make a positive impact."*

*Kuijpers has completely eliminated diesel from its fleet. This applies to both passenger cars and, since the introduction of new emission-free zones, commercial vehicles as well. Janssen: "We're seriously looking at replacing some commercial vans with passenger cars and installing interior fittings. Naturally, these would be electric as well. That would also mean less weight on the roads, which would be an even better step." Recently, Kuijpers employees have also been given the option to order a lease bike through Van Mossel. This encourages vitality and contributes to reducing CO<sub>2</sub> emissions from commuting.*

### Collaboration is key

*Employees are given the opportunity to install a charging station at home for their electric cars. This is a welcome addition to the sustainable fleet policy. Janssen: "When an employee leaves the company, the charging station is passed on to another colleague. A great sustainable and circular step."*

*Esther Loman concludes: "During an evaluation meeting with Van Mossel Autolease, one of the topics was CO<sub>2</sub> reduction. Together, we came up with the idea to prioritize electric vehicles in our car selection process, so that our people would be more inclined to choose them. And now, a few months later, we can see that it's working very well. When we challenge each other, we really see different ideas emerge. That's how you stand out as a partner – in a positive way."*



**Roy Janssen**  
Fleet Management Coordinator  
at Koninklijke Kuijpers

**Esther Loman**  
Sustainability Manager

# 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 maximize resource efficiency.

## Our Ambition

Our goal is to minimize our environmental footprint and maximize our circular solutions. We are committed to reuse, repair, and extending product life within our organization. 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 maintain them responsibly at our own body repair locations. When irreparable damage occurs, we prioritize maximizing material recycling.

## Waste & Pollution Management - [E2]

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 optimize 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.

In early 2024, 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.

To further enhance our impact, we are currently implementing employee training programs focused on waste separation,

environmental awareness, and waste minimization 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:

1. **Waste Collection & Separation** - Employees sort waste into dedicated streams (general waste, recyclables, hazardous materials).
2. **Collaboration with Waste Partners** - Regular discussions to improve recycling potential and processing efficiency.
3. **Optimized Recycling & Disposal** - Higher-quality waste streams enable better recycling outcomes.
4. **Continuous Improvement** - Training, monitoring, and process refinements drive long-term sustainability.

## Water management - [E3]

At Van Mossel, we recognize 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 minimizes wastewater discharge. Additionally, we continuously explore innovative methods, such as rainwater harvesting and water-saving nozzles, to further optimize efficiency. This will be further analysed in 2025 to determine which actions will be taken.

## 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 Program** - 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. **Circularity in Our Supply Chain** - Collaborating with OEM partners to integrate circular principles in vehicle manufacturing and parts sourcing.

## 1. Tyre Reuse Program

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 centers 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 analyzing demand within our remarketing department, we have identified the top 20 tyre sizes ordered between 2022 and early 2024. 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:

- **2025:** 25% reduction
- **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 program, we further reduce the need for new tyre production, lowering CO<sub>2</sub> emissions associated with manufacturing and transport.





## Sustainability as a Driving Force in Cleaning and Home Care

Niels van Geenhuizen, Sustainability Manager at CSU, Tzorg, and Zizo. CSU for commercial cleaning (also at Van Mossel locations), Tzorg for household assistance, and Zizo for house cleaning, with Total Care as the parent company.

The three brands view sustainability as an essential part of their services. Van Geenhuizen, the Sustainability Manager, explains: "We don't have a sustainability strategy, but a sustainable strategy." The family-owned company Total Care has a total of 30,000 employees and takes environment, social responsibility, and good governance in consideration with every decision it makes.  
*The Drivers Behind Sustainability*

Sustainability is important to CSU, Tzorg, and Zizo for several reasons. Customers increasingly expect sustainable and socially engaged companies, and new employees consciously choose companies with a clear social mission. Moreover, CSU and Tzorg, as market leaders in the cleaning and home care sectors respectively, also want to lead in the field of sustainability. Their ambition is to be fully CO<sub>2</sub>-neutral by 2040, ultimately aiming for a positive impact on the environment.

*"Our social ambition is to ensure that our employees go home at the end of the day mentally, physically, and financially healthier than when they started."*

### Concrete Actions and Initiatives

To achieve these goals, the organizations are implementing various initiatives. In terms of mobility, they are switching entirely to electric vehicles supplied by Van Mossel and promoting alternative modes of transport such as public transportation, cycling, and car sharing. "It's a combination of solutions. We operate in hard-to-reach areas, so for me it's definitely not going fast enough," according to Van Geenhuizen. They are also looking into more efficient working hours for cleaning and home care colleagues, so that employees need to travel less frequently, thereby reducing commuting traffic. Additionally, materials such as gloves and garbage bags are being replaced with circular alternatives to lower CO<sub>2</sub> emissions.

### Focus on Social Impact

In addition to environmental measures, the companies are also strongly focused on social impact. They invest in the well-being of their employees by offering free physiotherapy, assistance with filling out tax returns, and using translation earbuds and visual employment contracts as the new standard. All of this contributes to a more inclusive and supportive work environment.

### Challenges and Collaboration

Despite these efforts, challenges remain, such as the lack of consistent government policy—for example, around zero-emission zones. CSU, Tzorg, and Zizo therefore actively seek collaboration with suppliers and partners to operate more sustainably together. Van Geenhuizen concludes: "After all, sustainability is created by working together in the value chain. So don't be discouraged if you hear 'No,' but keep pushing for sustainability and keep challenging each other."



**Niels van Geenhuizen**  
Sustainability Manager at CSU, Tzorg, and Zizo



## 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 minimizing environmental impact by prioritizing repair over replacement whenever feasible.

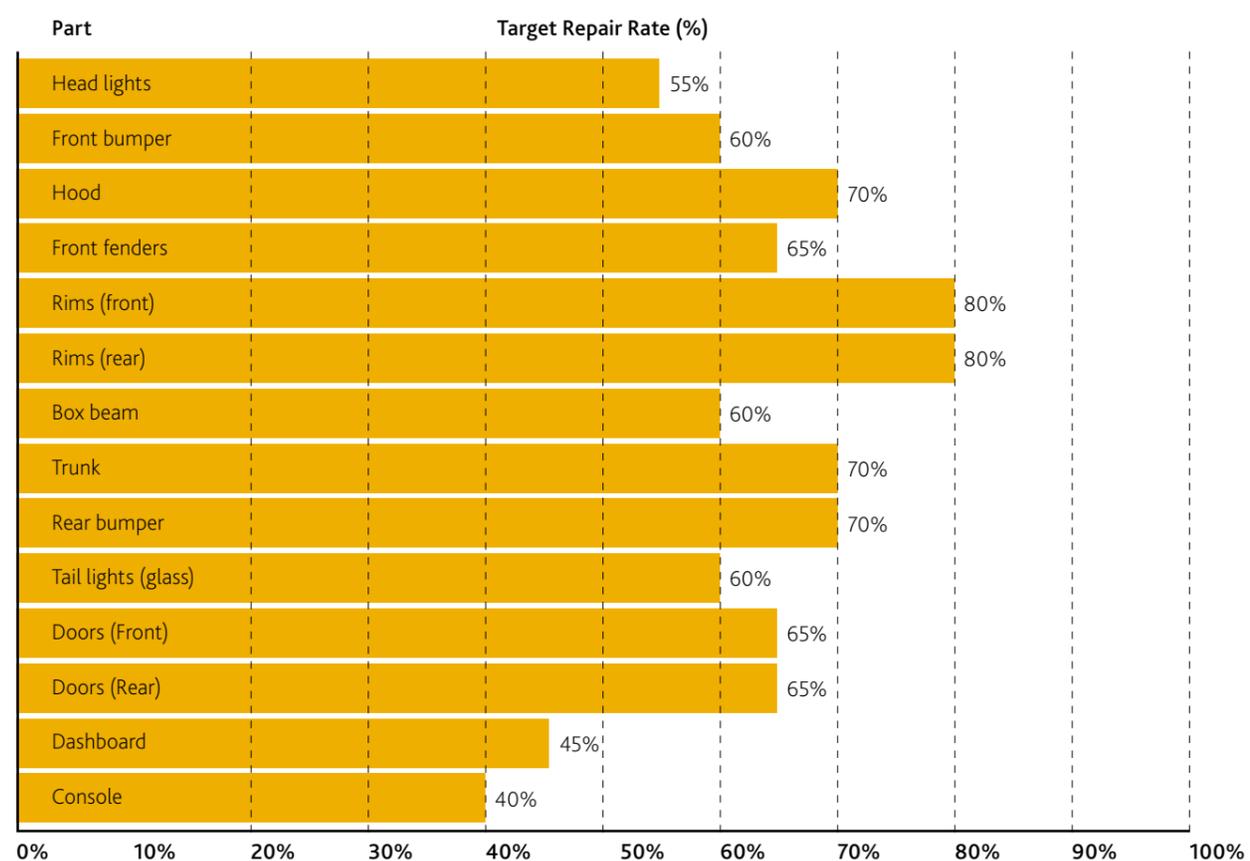
The strategy, implemented across all repair businesses within Van Mossel Automotive Group, ensures that damaged vehicle parts are repaired instead of replaced whenever:

- 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.

### KPI-Driven Approach

In 2024, a baseline measurement for repair vs replacement rates was established. This data is used in 2025 to set specific target percentages per component, ensuring continued improvement.



### Future Targets & CO<sub>2</sub> Monitoring

By 2025, Van Mossel will 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. Circularity in our Supply Chain

At Van Mossel, we also recognize the critical role of circularity in our supply chain and the importance of transparency toward our stakeholders. To provide insight into how both Van Mossel and its suppliers contribute to a more circular automotive industry, Van Mossel has conducted an internal review of its key suppliers (OEM's), selected based on regional presence and volume ratio.

This assessment focuses on targets and policies related to circularity under ESRS E5, evaluating how suppliers integrate resource efficiency, waste management and reduction, and material reuse into their operations. Given the significant environmental impact of automotive production, working closely with suppliers to implement circular economy principles is essential for achieving sustainable and responsible supply chain management.

In total, ten of Van Mossel's main suppliers have been reviewed. Based on this research, the following conclusions have been formulated in alignment with specific standards within ESRS E5.

Conclusion	Standards & Targets	ESRS E5 sub topic
1	<b>60%</b> have formulated clear policies or strategies targeting the Circular Economy.	E5-1
2	<b>80%</b> have set clear targets regarding circular resource use.	E5-3
3	<b>20%</b> have set clear targets regarding circular inflow of renewable & recycled materials (only in packaging).	E5-4
4	<b>70%</b> have clear targets or strategies regarding waste management & reduction	E5-5





# Social Responsibility

Our ESG strategy places a strong focus on social responsibility, ensuring we create a positive impact on people within and beyond our organization. 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:

### Health & Safety

- Zero fatalities and a lost time injury frequency rate (LTIFR\*) of <7 by 2025
- Absenteeism rate of <5% by 2025
- ISO 45001 certification in 2025

### Future-proof personnel

- At least 45,000 learning interventions started per year in 2025
- At least 1,000 completed learning interventions per month in 2025

## 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 well-being 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 by 2025.

#### Our Activities

In 2024, 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 2024, and reported on a monthly basis, following the initial 2023 implementation. In addition to this, identifying root causes is crucial to be able to take preventive measures.

#### Lost Time Injury Frequency Rate

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

- LTIFR 2024: 10.31 (Benchmark: <10 = average/good)
- LTIFR Target for 2025: <7

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 take action. 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: 5.64%

#### Cultural Change

Proper onboarding, including clear work instructions and addressing unsafe behavior, 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.

### What we expect from Employees

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





## Training and Development

We are committed to the continuous growth and development of our employees. This is facilitated through the Van Mossel Academy. The Van Mossel Academy offers a wide range of offline and online 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 only. 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 outlined below.

### Online

Our online training opportunities are divided into two categories:

- 1. Company-Specific Training:** 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. Non-Company-Specific Training:** These programs focus on general professional and 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. The key programs are outlined below:

#### High Potential Program

For high-potential employees within the organization, Van Mossel offers a special 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 forward-looking mechanic qualification (at all levels) within the company. The courses have been developed in collaboration with educational institutions, 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 Class

We consider customer orientation 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.

### 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.

### Leadership Programme

For all managers within Van Mossel, we offer an extensive leadership program in collaboration with training provider In Serious Business. 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.

### 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 retaining staff. 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 the CEO of the Van Mossel Group and learn all about our company. They then break into smaller groups to attend role-specific workshops.



## Empowering People to Grow: Van Mossel's Long-Term Vision for Development

### 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," says Lisan van der Lee, Training Advisor at Van Mossel Automotive Group. She is responsible for 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 executive leaders. According to Van der Lee, there are inspiring examples within the organization of employees who started out as mechanics or service advisors and eventually grew into leadership roles.

### 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," Van der Lee explains. That is why Van Mossel offers targeted programs tailored to specific groups. Examples include the mechanic classes, where employees can obtain a MBO diploma through a Van Mossel-specific track, the service advisor training program developed in collaboration with a regional vocational college, and the innovative 'Mechanic of the Future' program, where employees receive on-the-job guidance using new technologies.

Due to the large diversity of nationalities within Van Mossel, language classes are also offered for colleagues who do not yet speak Dutch fluently. These lessons are practice-oriented and tailored to the work environment, enabling employees to communicate more effectively on the job.

### 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, such as the High Potential Program, which enhances career advancement opportunities within the organization.

**"In this program, a group of selected employees is given a full year to develop both personally and professionally, while gaining broad insights into the different parts of the organization"**

### The Academy as a Central Learning Platform

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. The ambition is to make the Academy the central starting point for every learning or development need, both nationally and internationally. "We want employees to automatically turn to the Academy when they want to develop themselves. It should be the starting point."

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."

### Future-Oriented Learning

Sustainable employability is receiving growing attention within Learning & Development. A sustainability training is now a standard part of the onboarding process for new employees. At the same time, departments across the organization are expressing an increasing need for greater awareness and knowledge sharing around sustainability. Van der Lee emphasizes the importance of this shift: "As a large company, we also carry a large responsibility. I believe it is important to raise awareness among people, especially because employees spend a significant part of their time with us."



**Lisan van der Lee**  
Training Advisor

## 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 quantify our impact, we are actively pursuing certification on the Prestatieladder Sociaal Ondernemen (PSO)—the leading Dutch benchmark for social entrepreneurship.

*Just before publication of this report, we are proud to announce that we achieved Step 2 of the PSO certification! 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 labor market — including the necessary support, training, and fair compensation.*

With this result & structured approach, we ensure that social impact becomes a measurable and integral part of our business operations.



## 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.

### 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 recognized 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 labor, or child labor 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 labor rights, workplace safety, and ethical employment practices. We maintain a zero-tolerance policy towards forced labor, child labor, and human trafficking and expect our suppliers to implement responsible labor 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 as a whole.



## 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 programs strengthen our data protection framework.

### Road Safety

Road safety is a key material topic within our sustainability strategy, aligning with ESRS S4. We recognize 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 specialized 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.

### 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 behavior. 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. The policies below are disclosed on our corporate website.

## Targets & Ambitions

- 100% compliance with CSRD, EUT & CSDDD regulatory reporting frameworks before official deadlines
- Implementation of supplier ESG audits procedures, in case of strategic suppliers being in violation with our supplier code of conduct

## 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 is the backbone of our operations, balancing business support with the need to mitigate digital vulnerabilities. As part of our strategic approach, we continuously enhance efficiency in preventing fraud, countering cyber threats, and strengthening our detection and response mechanisms.

To ensure robust IT governance, Van Mossel is progressing towards ISO27001 certification, expected to be completed in 2025. Regular audits validate our compliance with high security standards, with multiple assessments in 2024 achieving a 100% score. 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 Center (SOC): All divisions migrated to our centralized data centers are connected to the SOC, where experts monitor digital infrastructure and respond to security incidents in real time.
- Phishing Tests: Multiple phishing simulations are conducted each year to raise employee awareness. The results are reviewed at both national and Group IT Board levels.
- Awareness Campaigns: 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 2024, we have received and resolved the following 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.

Internal	4
External	4
<b>Total</b>	<b>8</b>

### 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 labor practices, human rights, anti-corruption policies, and environmental responsibility. This policy can be found 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 prioritize partnerships with companies that demonstrate strong ESG performance, including CO<sub>2</sub> 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 labor 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 a few examples of those engagement activities that took place in 2024:

### Vredestein: Circularity & Sustainable Procurement [E2] + [E5]

**VREDESTEIN**  
TIRES

In December, our Sustainability Manager, together with our Head of Procurement, visited the Vredestein factory in Enschede for a full-day program focused on sustainability, regulatory compliance, and innovation in tyre manufacturing.

Vredestein, a Dutch heritage brand now part of the Indian conglomerate Apollo Tyres, has been a key partner in our efforts to enhance the sustainability of our tyre offerings. The visit was structured to facilitate a deeper understanding of how tyre manufacturing is evolving to meet the demands of both regulatory frameworks, such as the European Deforestation Regulation (EUDR), and the industry's shift towards circularity and durability.

#### Key Highlights of the Visit

- Sustainability & Compliance Discussions:** Our teams engaged in in-depth discussions on compliance with the EUDR, ensuring that raw materials, such as natural rubber, are sourced sustainably and transparently. This is a crucial aspect of reducing deforestation risks and enhancing supply chain responsibility.
- Innovation in Tyre Manufacturing:** With the increasing need for sustainable materials, Vredestein is transitioning towards higher percentages of synthetic rubber in its production process. This shift aims to reduce reliance on natural rubber while maintaining the high-performance characteristics required for premium tyres.
- Extending Tyre Lifespan & Circularity:** A key focus of our discussions was on improving tyre durability. By producing tyres that last longer, we reduce waste and material needs for production, and hence enhance the circular economy within the automotive sector. Vredestein is actively working on innovative tread designs and advanced rubber compounds to extend tyre life, ultimately lowering the total environmental impact per kilometer driven.
- Factory Tour & Sustainable Practices:** During the factory tour, we gained insights into Vredestein's advanced production techniques, including energy-efficient processes, reduced water consumption, and the integration of recycled materials. These efforts align closely with Van Mossel's ambition to promote sustainable mobility solutions.

**brabant** Water

### Brabant Water: Water Use & Reduction [E3]

In November, Van Mossel welcomed two representatives from Brabant Water (one of our main water suppliers in the southern region of The Netherlands) to our headquarters in Waalwijk for a strategic discussion on water reduction, both now and in the future. Together with our Facility Management team, we explored practical solutions to enhance water efficiency, particularly in our car wash operations. This engagement is a result of our commitment to this topic - as it came out as 'material' in our DMA analysis.

With seven washing lanes at our headquarters alone, optimizing water use is a key priority. The discussion centered on innovative approaches such as rainwater reuse and advanced filtration & purification systems to minimize freshwater consumption. As water scarcity continues to escalate due to climate risks, prolonged droughts, and increasing demand, it is imperative to proactively implement sustainable water management strategies. Through this engagement, Van Mossel reinforces its commitment to responsible water usage, ensuring that our operations align with long-term environmental sustainability goals.

### De Kok: Circularity in Waste Management [E5]

**de Kok**  
Metaalhandel & Autoafmontagebedrijf

De Kok, a long-standing partner and one of our oldest suppliers, plays a vital role in creating circular automotive solutions. Specializing in car scrapping and steel waste collection, they have developed effective processes for handling waste streams such as steel, aluminum, batteries, and end-of-life vehicles. By collecting, processing, and selling these materials in bulk to tier 2 suppliers, De Kok ensures that original materials are repurposed, contributing to a more circular economy.

During a recent visit to their site, accompanied by our Sustainability Manager and one of our Aftersales Project Managers, we gained insights into our waste management processes, and how these affect the circular process that takes place after disposal.

A key takeaway from our engagement was the importance of strict policies and commitment to waste separation in our service and repair workshop areas. Strengthening these processes will enable Van Mossel to further enhance circularity and sustainability across our supply chain, reinforcing our dedication to responsible resource management.

# Risk Management and Regulatory Compliance

## Identification and Mitigation of ESG Risks

Van Mossel employs risk management frameworks to assess and mitigate ESG-related risks. These include climate risk assessments, regulatory compliance risks, and social responsibility challenges. Partly, this has been disclosed in our generic risk overview in our recent Annual Report 2024. This will be further detailed in our Annual and Sustainability Report 2025.

## Compliance with CSRD, EUT and CSDDD Regulations

We align with the Corporate Sustainability Reporting Directive (CSRD), European Taxonomy (EUT) and Corporate Sustainability Due Diligence Directive (CSDDD), ensuring transparent ESG reporting and responsible business conduct throughout our value chain.

This will be fully disclosed in our future reporting. This was initially foreseen for our 2025 Annual Report, but due to recent regulatory changes (Omnibus approach), this will be delayed with 2 years to 2028, over fiscal year 2027.

## Compliance with EUDR

Van Mossel recognizes the importance of deforestation-free supply chains and is committed to complying with the EU Deforestation Regulation (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.

# ESG Governance and Management

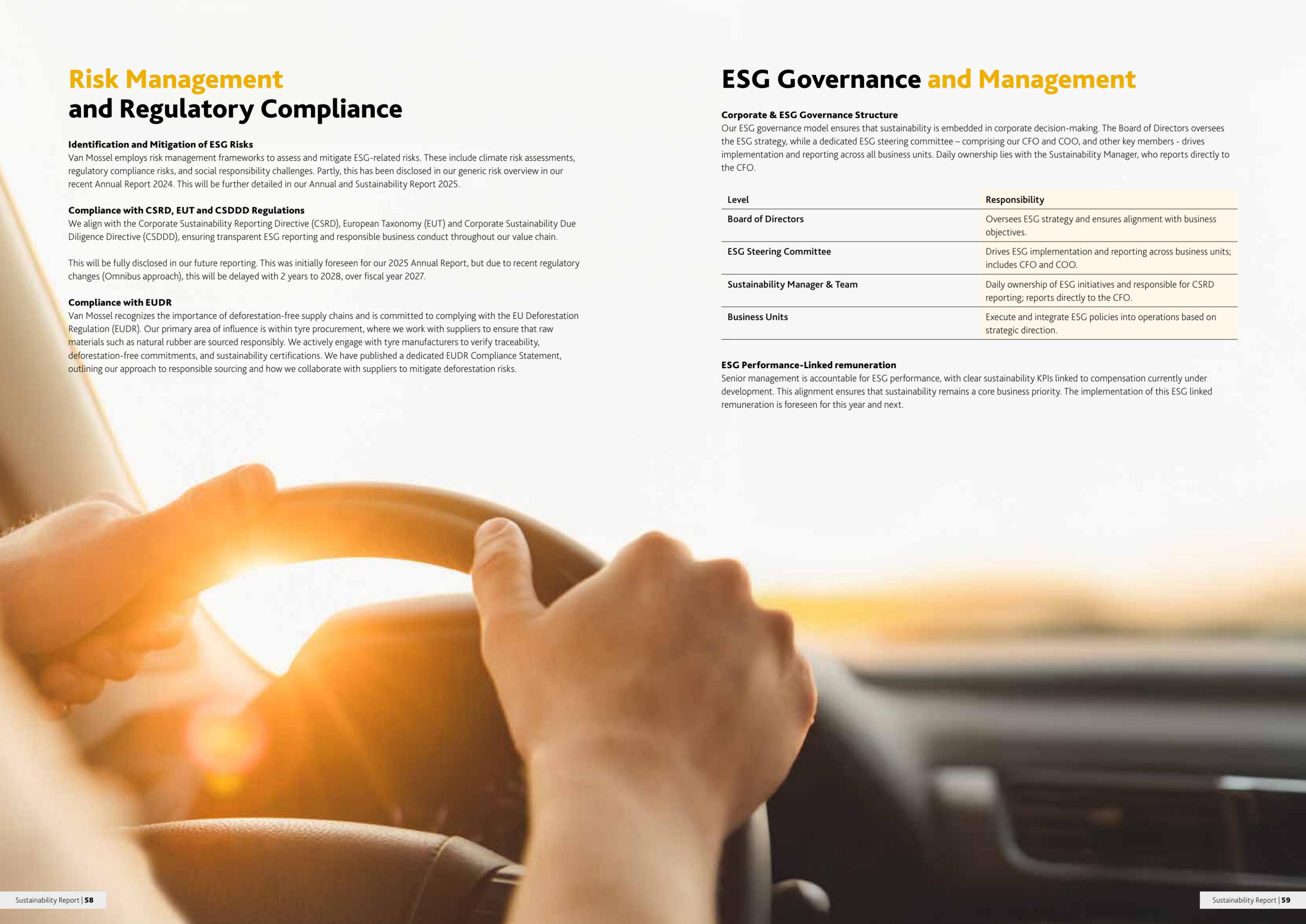
## Corporate & ESG Governance Structure

Our ESG governance model ensures that sustainability is embedded in corporate decision-making. The Board of Directors oversees the ESG strategy, while a dedicated ESG steering committee – comprising our CFO and COO, and other key members - drives implementation and reporting across all business units. Daily ownership lies with the Sustainability Manager, who reports directly to the CFO.

Level	Responsibility
Board of Directors	Oversees ESG strategy and ensures alignment with business objectives.
ESG Steering Committee	Drives ESG implementation and reporting across business units; includes CFO and COO.
Sustainability Manager & Team	Daily ownership of ESG initiatives and responsible for CSRD reporting; reports directly to the CFO.
Business Units	Execute and integrate ESG policies into operations based on strategic direction.

## 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. The implementation of this ESG linked remuneration is foreseen for this year and next.



# 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 financial 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.
NENB	Nearly Energy Neutral Buildings: Sustainability standards for buildings.
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. A selection of scope 3 categories is included in the CO <sub>2</sub> report.
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 programs.
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.

## Accountability and notes to ESG figures

### Piecharts on page 12

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

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.

Please note that for retail fuel data, only new car sales within The Netherlands are included.

### Value creation model on pages 18-19

To support the value creation model, Van Mossel conducted an internal assessment involving eight managers and directors from various departments. They rated both positive and negative impacts on key stakeholder groups on a scale of 1 to 5. The average scores are:

- Shareholders & Business Growth: +4.14 | -2.21
- Employees: +3.00 | -3.00
- Clients: +3.93 | -1.93
- Suppliers: +2.85 | -2.28
- Environment: +2.36 | -3.00
- Government & Regulators: +2.14 | -1.85

Managers were also asked which Sustainable Development Goals (SDGs) they believe Van Mossel is already creating tangible positive impact on. These insights help focus the value creation model on the areas where Van Mossel currently contributes most, while also highlighting where there is room for improvement, such as reducing negative impacts or further enhancing stakeholder value.

### Table on page 32

The table presents total GHG emissions for Van Mossel Automotive Group and Van Mossel The Netherlands, broken down into Scope 1 and Scope 2 categories for 2023 and 2024.

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 not yet included; these will be calculated and incorporated into Scope 1 from next year onward.

Scope 2 covers indirect emissions resulting from purchased electricity used across our facilities. All data on gas and electricity consumption is collected and monitored using Coolset, a carbon measurement tool.

Please refer to the footnotes for additional information on data coverage and emission factors.

*DRIVEN. BY YOU. FOR YOU.*



Printed on recycled paper.

