



ACT

ESG Policy

Version 1

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Sustainable Market Solutions Holding B.V., and Affiliated Companies (hereafter 'ACT') is committed to conducting our business in a manner that is environmentally responsible, socially equitable, and characterized by strong governance practices. Our commitment to ESG is an integral part of our corporate culture, values, and long-term vision. We aim to embrace sustainability in all aspects of our operations to create value for our stakeholders and contribute positively to the communities in which we operate.

1. ESG at ACT

Our ESG Policy serves as the compass to effectively embed our priorities into our overall business strategy, development of solutions and services, decision-making process, and interactions with our core stakeholders. All staff members are responsible for following the policy with the support, direction, and commitment of our leadership.

ACT focuses on the following priorities:

Environmental

- Carbon footprint

Contributing to SDG 7 (Affordable and Clean Energy) and SDG 13 (Climate Action)

Social

- Diversity equity & inclusion
- Health & safety
- Employee wellbeing
- Human rights

Contributing to SDG 5 (Good Health & Well Being), SDG 8 (Decent Work and Economic Growth) and SDG 10 (Reduced Inequalities)

Governance

- Acting with integrity
- Product integrity and transparency
- Cyber security

Contributing to SDG 16 (Peace, Justice and Strong Institutions)

These are the six SDGs where ACT believes it can have the biggest impact, reducing negative impacts as well as seizing opportunities to create positive change. ACT validates with its stakeholders which topics and SDGs are most material for ACT, both for its impact on people and planet and from a risk and opportunity perspective.



2. Our Environmental Impact

2.1. Carbon footprint

Commitment

ACT is committed to account, offset, and reduce its direct and indirect greenhouse gas (GHG) emissions to contribute to a sustainable and low-carbon future.

Delivery

We are dedicated to accurately measuring and disclosing our carbon footprint. This includes tracking emissions from our operations, supply chain, and business activities. We will regularly report on our emissions data to internal and external stakeholders.

We will develop and implement comprehensive strategies to reduce our carbon emissions across our operations, including the fuels business. This will include increasing energy efficiency, transitioning to renewable energy sources, carbon offsetting, and adopting sustainable transportation solutions.

We will engage and educate our employees on the importance of reducing our carbon footprint. We will encourage and empower them to contribute to our sustainability efforts within and outside the workplace.

We will collaborate with our suppliers and partners to reduce emissions across our entire value chain.

3. Social

3.1. Diversity, Equity and Inclusion (DEI)

Commitment

We are committed to fostering a diverse, equitable, and inclusive workplace that values and respects every individual.

We recognize the value of diverse perspectives and backgrounds. We are dedicated to building a culture that ensures that people from all walks of life are welcomed, heard, and celebrated. We are committed to providing equal opportunities to all employees, irrespective of their background, identity, disability, or experiences. We are committed to creating an environment where all employees feel valued and empowered to contribute their unique insights. We are dedicated to continuously educating ourselves and our workforce about the importance of DEI. For more information, please refer to our DEI section under our Human Rights Policy.

Delivery

Our leadership is fully committed to DEI initiatives and is actively involved in supporting, championing, and ensuring the implementation the policy across every facet of our organization. We provide equal opportunities at all stages of employment, from recruitment to promotion to professional development, with all employment decisions grounded in merit. We conduct regular internal workshops, training programs, and awareness campaigns to challenge biases, broaden perspectives, and foster empathy.



3.2. Health & Safety

Commitment

We are committed to the health and safety of our employees, visitors, workers, contractors, and communities in which we operate. We recognize that a safe and healthy work environment is an essential foundation for our long-term success. We are committed to preventing accidents and injuries across our operations.

Delivery

We comply with applicable health and safety laws, regulations, and industry standards. We continuously monitor and assess our practices to ensure compliance and make necessary improvements promptly.

We will invest in training and education of our employees around health and safety. We encourage open and transparent communication regarding health and safety matters. Employees are encouraged to report safety concerns and incidents promptly.

3.3. Employee Wellbeing

Commitment

We are committed to fostering a work environment that promotes physical, mental, and emotional health, enabling our employees to thrive both personally and professionally.

Delivery

We are committed to promoting a healthy work-life balance. We encourage flexible work arrangements, promote efficient use of time, and support employees in managing their workloads to minimize stress and burnout.

We provide opportunities for career growth and development, enabling employees to achieve their professional goals and aspirations. We believe that a sense of purpose and progress contributes to overall wellbeing.

We understand the importance of mental health and recognize that it is essential to overall wellbeing. We provide a complimentary life and career coach service to employees. We aim to create a stigma-free environment where employees feel comfortable discussing mental health issues.

We promote physical wellbeing and healthy lifestyle at work through initiatives such as healthy snack options, ergonomic workstations, and discounts on gym memberships.

3.4. Human Rights

Commitment

We respect the fundamental principles of human rights in all our business operations. We uphold the principles of internationally acknowledged human rights, as outlined in the United Nation's Global Impact on Human Rights, International Bill of Human Rights, the fundamental labour standards detailed in the International Labour Organization (ILO) Declaration on Fundamental



Principles and Rights at Work, and the human rights guidelines detailed in the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct. For more information, please refer to our Human Rights Policy.

Delivery

We will meet our responsibility to respect human rights by incorporating these principles into our internal policies, processes, and guidance. This includes training and development; conducting human rights due diligence through our risk and impact management processes, and grievance management. We aim to equip our businesses to identify potential impacts on the rights of individuals across local communities and workers affected by our operations.

4. Governance

4.1. Ethical Business Conduct

Commitment

ACT firmly believes that business integrity is the foundation of success. ACT believes that displaying ethical behavior leads to the trust of our clients. Therefore, ACT is convinced that ethical behavior should be more than an intention and needs to be translated into clear legal, ethical, and regulatory rules based on ACT's company values. This is further elaborated on in the ACT Code of Conduct.

Delivery

ACT aims to be truthful in all communications, being transparent about conflicts of interest, and refraining from engaging in deceptive or fraudulent practices. We prohibit our employees to get involved in any forms of bribery or corruption (including giving or receiving gifts, donations, sponsorships etc. to or from business partners, customers, and suppliers). For more information, please refer to our Anti-Bribery and Anti-Corruption policy.

Our Speak Up Policy allows employees to voice concerns about any (potential) misconduct within ACT. It includes any violation of the law, regulations and/or our internal policies and values. The Speak Up Policy is established pursuant to the ACT Code of Conduct, the European Union's Whistleblowing Directive, the Dutch Corporate Governance Code, and the Dutch Whistleblowers Authority Act.



4.2. Product Integrity and Transparency

Commitment

Acting with integrity translates into offering products that truly serve our customers in the transition to a more sustainable world.

Delivery

ACT goes beyond mandatory compliance screening of the products it purchases. ACT screens for adverse media as an additional screening to go beyond minimum requirements.

Due to the intangible characteristics of the products ACT offers, being transparent with our customers is of utmost importance to ACT. Acting with integrity means informing and advising customers on the products ACT is offering in a transparent manner.

4.3. Cyber Security and Data Privacy

Commitment

Information is one of ACT's most valuable business assets and ACT is committed to safeguarding and protecting any kind of information entrusted to it. ACT treats data with utmost care and processes it safely.

Delivery

We will establish robust cybersecurity measures to safeguard our IT systems and data from cyber threats. This includes regular assessments, security training, and proactive incident response planning.

We comply with all applicable data protection laws and regulations, including the General Data Protection Regulation (GDPR). We are transparent about the types of data we collect, the purposes for which it is collected, and obtain necessary consent when required.

Whenever required, we implement encryption mechanisms to protect data during storage, transmission, and processing to prevent unauthorized access.

All ACT employees receive training on data privacy and cybersecurity best practices outlining their responsibilities in safeguarding data.