Customs Support Group

Sustainability Report

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www.customssupport.com

ESG Annual Report

Welcome to the Sustainability Report 2024



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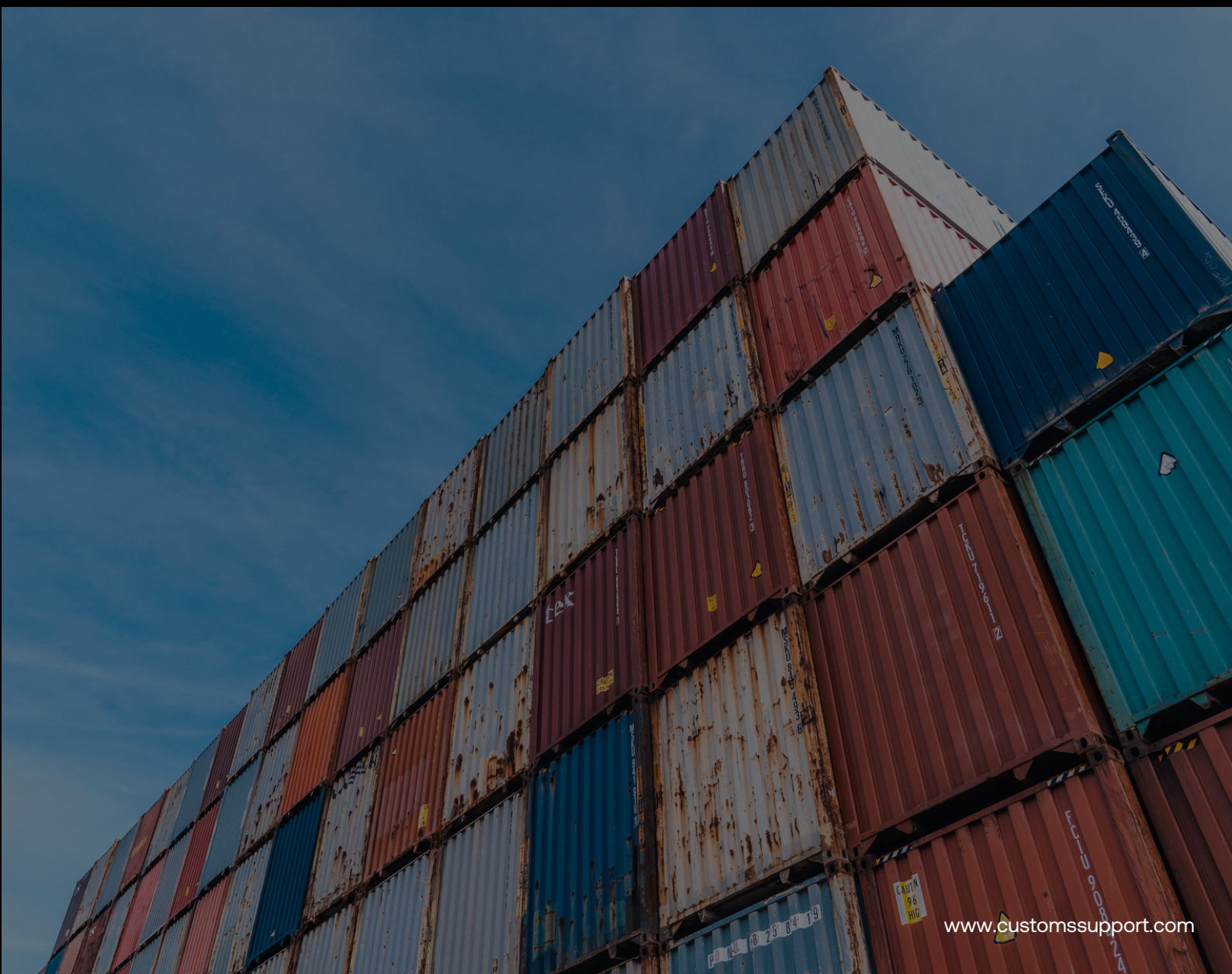
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Customs Support Group

1.0
Introduction



Commitment to Sustainability & Our Vision

As Customs Support Group continues to grow, so does our commitment to building a more sustainable company. This growth highlights our dedication to facilitating global trade while upholding sustainable and ethical practices. In 2024, we made significant progress in strengthening governance, advancing our digital strategy, and reducing our environmental impact, while staying mindful of our social responsibilities.

Historically, the paper-based nature of customs declarations presented challenges in minimising waste. However, as digital processes gain wider acceptance across the sector, we have accelerated our transition towards paperless operations. In 2024, we further digitalised our declaration documents, increasing the percentage of digitalised declarations from 20% in 2023 to 27%. By year-end, we had also expanded the digitalisation of group-wide processes, reducing paper usage and contributing to our broader sustainability goals.

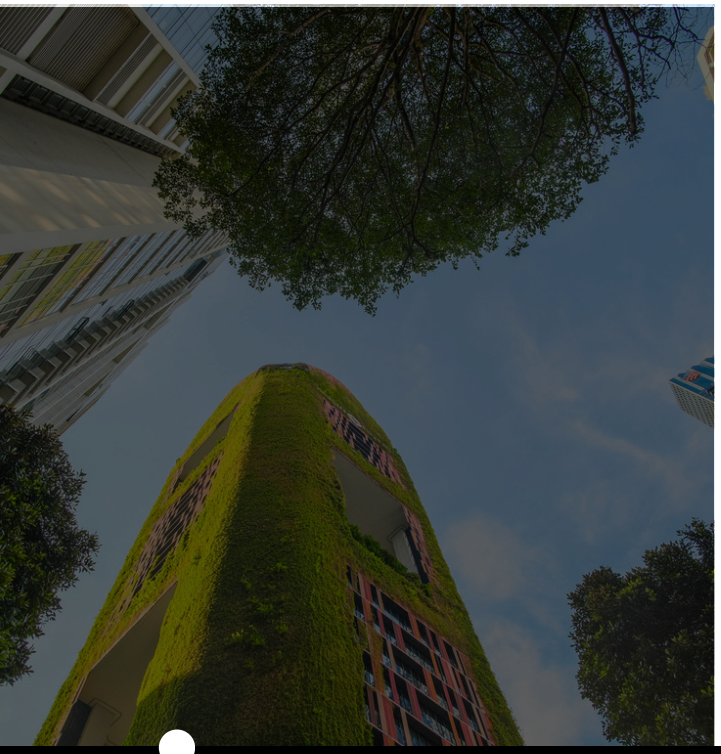
This focus on digitalisation and paper reduction remains a core part of our sustainability strategy, as it represents a fundamental shift in how we operate and align with broader industry trends toward more sustainable practices. Reducing paper usage is not only an important environmental initiative but also a key factor in enhancing operational efficiency and future-proofing our business. As we continue to scale and expand, embracing digital solutions will help minimise waste, reduce costs, and ensure our practices remain in line with the evolving sustainability standards of our industry.

Strengthening Governance and Responsible Practices

Our core values - accountability, quality, integrity, and teamwork - serve as the foundation for our sustainability initiatives. We hold ourselves accountable for our environmental footprint and are dedicated to improving the quality of our Environmental, Social, and Governance (ESG) data across all operations. Integrity guides our decisions, ensuring they align with our sustainability principles, including supporting humanitarian efforts. Teamwork enables us to collaborate both internally and with external partners, driving meaningful progress toward a more sustainable future.

In 2024, we further strengthened our governance framework. New policies were introduced in key areas such as data protection, supply chain management, anti-corruption, information security, and health and safety. These efforts contribute to a more structured and responsible approach to ESG practices. To reinforce our commitment to data protection, we appointed a dedicated GDPR officer, ensuring the security of our digital operations and compliance with relevant regulations. Additionally, with the appointment of a Group People Officer, we are placing a greater emphasis on our social responsibility toward our workforce, ensuring the well-being of our employees is strengthened.

Commitment to Sustainability & Our Vision



Reflection on 2024 Progress
This year, we built on the foundations set in previous years, expanding our Green Ambassador Program, launching our first Sustainability Week, and enhancing our ESG reporting processes. Our progress in CSRD compliance took a step forward with the completion of our Double Materiality Assessment, which was endorsed by the group management team, and the integration of a CSRD reporting module into our ESG data platform.

As we move forward, we remain focused on strengthening our ESG initiatives, fostering innovation in sustainable customs and trade solutions, and ensuring that our growth continues to align with responsible business practices. We are confident that these initiatives will help us achieve our sustainability goals while making a positive impact on both people and the planet. These efforts remain closely aligned with the UN Sustainable Development Goals, ensuring that our growth is driven by a purpose that benefits all.



Our Alignment with the UN SDGs

Building on our successes in 2024, our 2025 sustainability plan continues to be fully aligned with the United Nations' Sustainable Development Goals (SDGs), ensuring that we uphold the highest standards of sustainability and compliance.



Environmental Impact

Digital transformation: Transitioning to digital customs declarations streamlines international trade, reduces delays, fuel consumption, and lowers greenhouse gas emissions.

Paper and waste reduction: Committed to decreasing paper use, promoting recycling, and eliminating paper cups and plastic bottles in our offices.

Travel footprint reduction: Encouraging employees to make environmentally conscious travel choices to reduce the company's overall carbon footprint.

Social Responsibility

Humanitarian efforts: Processing customs declarations free of charge for humanitarian aid and NGOs.

Diversity and inclusion: Promoting diversity within our workforce and fostering a culture of sustainability through training programmes and employee engagement.

Employee well-being: Monitoring and enhancing employee satisfaction, promoting mental health, and creating a supportive work environment.

Ethical Business Practices

Integrity and transparency: Ensuring honest and accountable business operations through the implementation of our Code of Conduct and Ethics.

Health and safety: Providing a safe working environment as outlined in our Health and Safety policy.

Whistleblowing service: Ensuring ethical practices are upheld by our whistleblowing service for reporting misconduct.

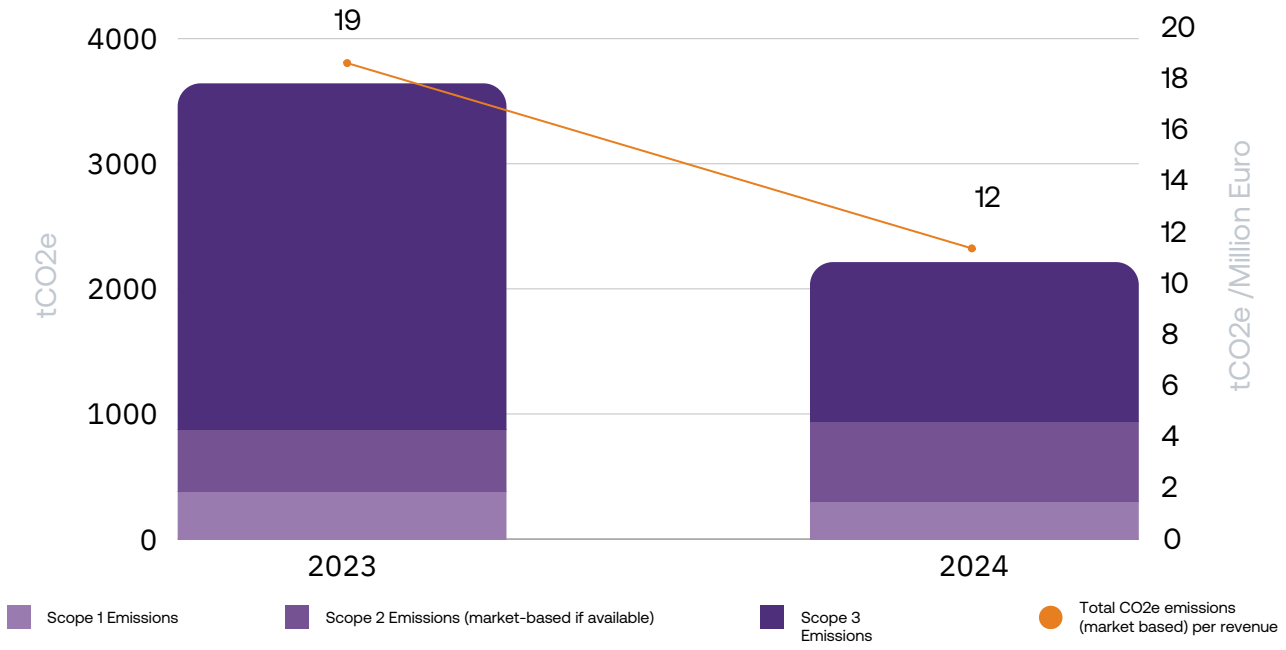
Data security: Ensuring the data security of stakeholders and employees to protect against potential harm from illegal and unsafe trade activities.

Customs Support Group

2.0
Environmental



Carbon Management



		2023	2024
Scope 1 Emissions	tCO2e	379	298
CO2e - On-site Stationary Combustion	tCO2e	27	19
CO2e - Owned Transport	tCO2e	352	279
CO2e - Refrigerants	tCO2e	0	0
Scope 2 Emissions (market-based if available)	tCO2e	496	645
CO2e - Cooling (market-based)	tCO2e	0	0
CO2e - Electricity (market-based)	tCO2e	459	621
CO2e - Heating (market-based)	tCO2e	38	23
CO2e - Steam (market-based)	tCO2e	0	0
CO2e of non-renewable electricity (market-based)	tCO2e	303	469
CO2e of renewable electricity (market-based)	tCO2e	156	153
Scope 3 Emissions	tCO2e	2768	1271
Category 1 - Purchased Goods and Services	tCO2e	1682	68
Category 3 - Fuel- and Energy-Related Activities Not Included in Scope 1 or Scope 2	tCO2e	178	183
Category 4 and 9 - CO2e - Logistics (Upstream and Downstream Transportation and Distribution)	tCO2e	0	0
Category 5 - CO2e - Waste Generated in Operations	tCO2e	57	54
Category 6 - CO2e - Business travel	tCO2e	107	127
Category 7 - CO2e - Employee commuting	tCO2e	744	839

* Categories refer to Greenhouse Gas Protocol categories for Scope 3 emissions.

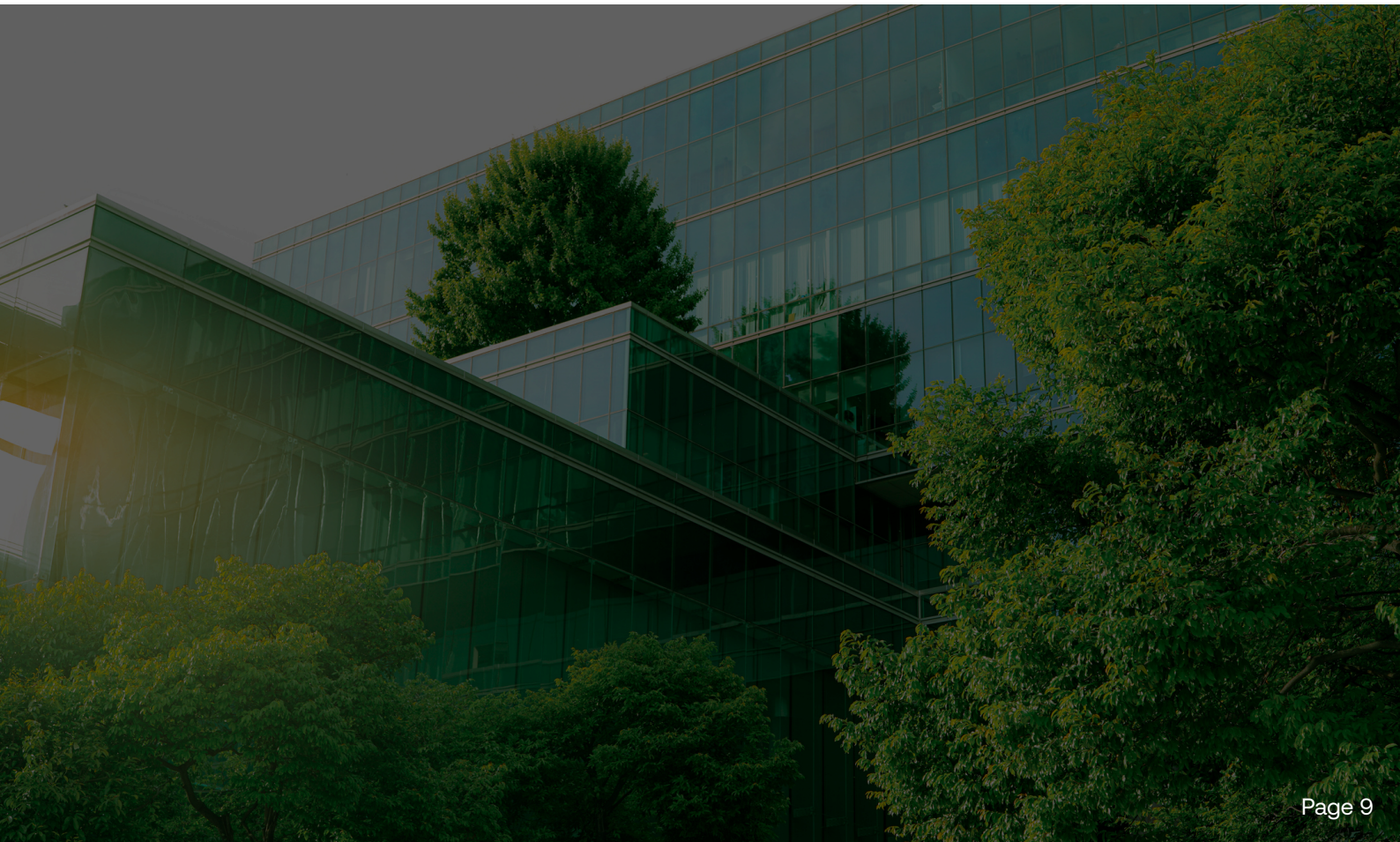
Carbon Management

Our 2024 carbon emissions data reflects both the impact of our sustainability initiatives and shifts in operational dynamics. While data collection remains a challenge, we have made progress in some areas and identified opportunities for further improvement.

Scope 1 emissions decreased due to reduced fuel consumption in owned transport and on-site combustion. However, Scope 2 emissions increased, primarily due to higher electricity use, while our renewable energy share remained stable. Scope 3 emissions dropped, mainly in purchased goods and services, though emissions from commuting and business travel saw an increase.

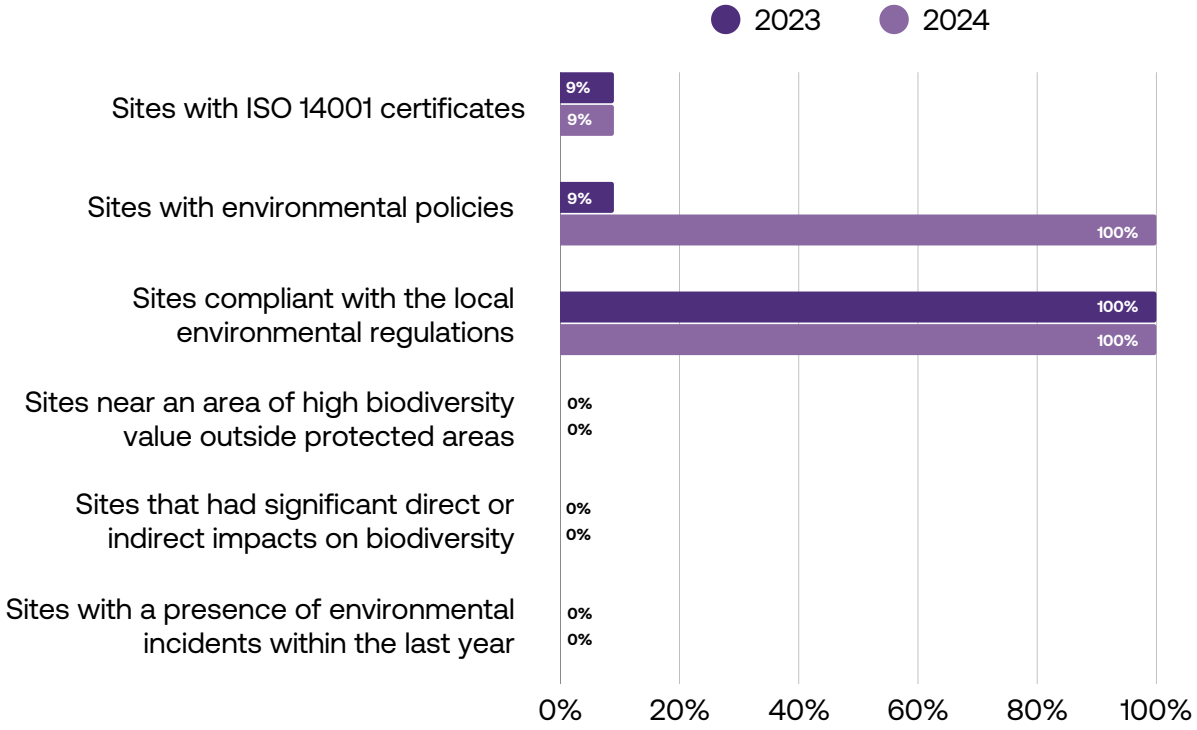
To reduce transport-related emissions, we continue to promote sustainable travel. Some locations now offer access to electric bikes, and financial incentives are available for leasing electric vehicles, with plans to expand these initiatives. Remote work remains an option where feasible, balancing flexibility with sustainability.

Energy efficiency efforts include lowering office heating temperatures where possible and transitioning to LED and other energy-efficient lighting. Meanwhile, digital workflows have helped reduce paper use, and waste is recycled in line with local regulations. This year, we will continue improving waste management and explore treatment options for e-waste.
These initiatives reflect our commitment to reducing our environmental footprint, and we will continue to explore new opportunities for improvement.



Environmental Compliance

2.2.1 Policy, Certification & Initiatives



At all our locations, we comply with environmental regulations and ensure that each entity continuously monitors and maintains compliance with local environmental laws and requirements.

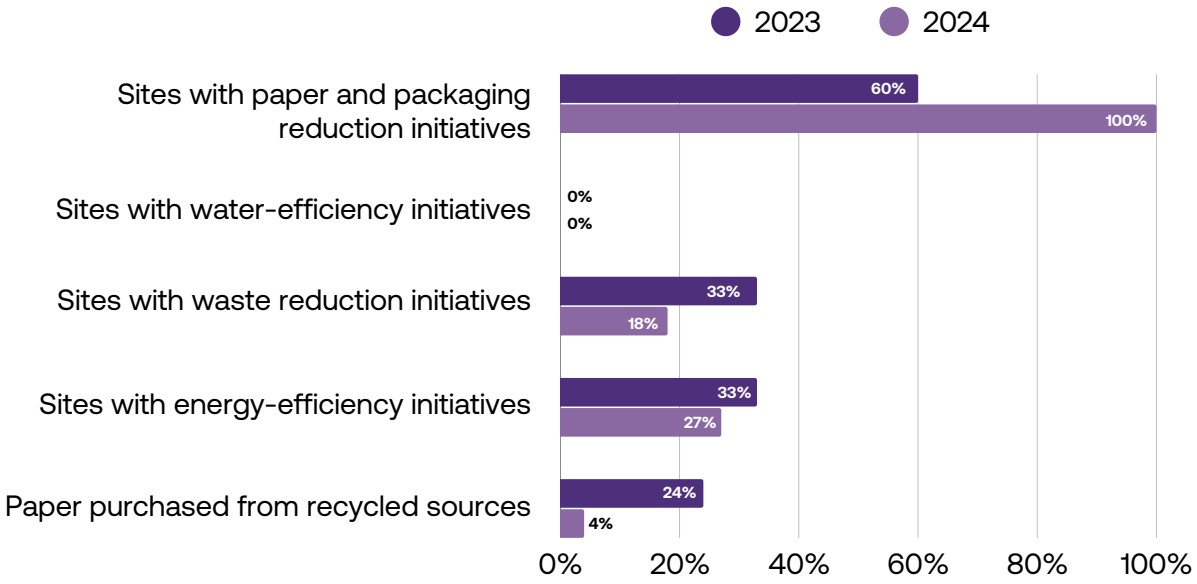
Following the finalisation of our sustainability policy, all our sites (100%) have now implemented an environmental policy, a significant improvement from the 9% reported in 2023. While the percentage of sites with ISO 14001 certification remains at 9%, we are currently focused on maintaining compliance with environmental regulations and strengthening our overall environmental management practices rather than actively expanding certifications. As reflected in last year's report, we hold several ISO 9001 certifications for quality management and are working on obtaining other similar certifications in the near future.

We continue to prioritise biodiversity considerations in our operations. As in previous years, none of our sites are located near areas of high biodiversity value outside protected areas, and there were no significant direct or indirect impacts on biodiversity recorded.

Furthermore, no environmental incidents were reported across any of our locations in 2024, reflecting our ongoing commitment to environmental responsibility and risk management.

Resource Efficiency

2.3.1 Resource Initiatives



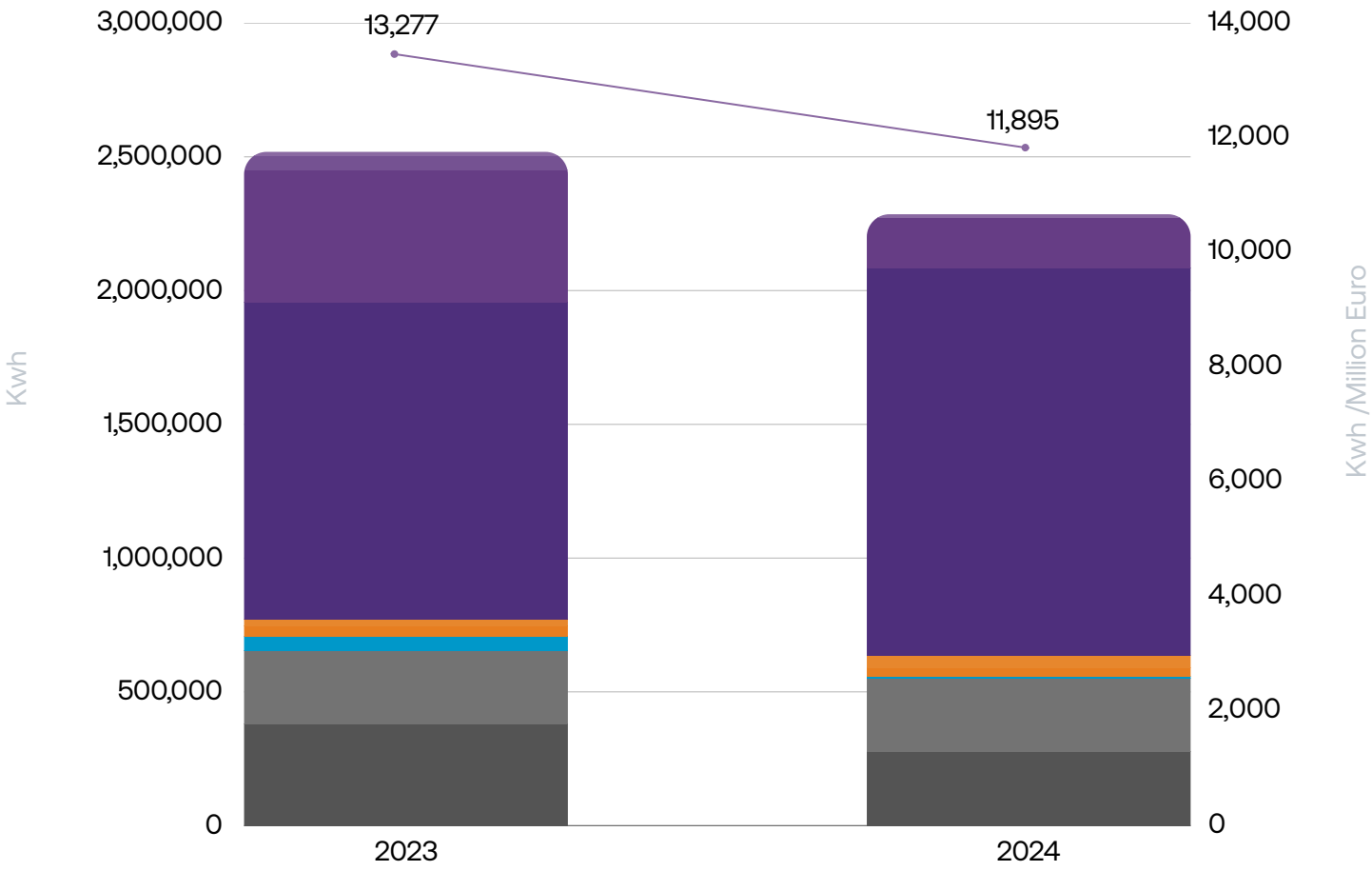
In 2024, all our sites (100%) have implemented paper and packaging reduction initiatives, a significant increase from 60% in 2023. This aligns with our company-wide push for digitalisation, which not only enhances efficiency but also significantly reduces paper consumption. Key initiatives include producing customs declarations without printing, saving files on the cloud, using dual screens, reducing office printers, and limiting unnecessary reprinting of sheets.

While our primary focus has been on paper reduction this year, efforts in other areas such as waste and energy efficiency have seen a decrease in reported initiatives. This shift reflects our targeted approach rather than a decline in commitment. Notably, the share of paper purchased from recycled sources dropped to 4%, highlighting an area for future improvement. For 2025, we have set the goal to evaluate our existing paper supply and explore transitioning certain sites to 100% recycled or sustainability sourced paper where possible.

To further strengthen our sustainability efforts, we have also set KPIs for waste reduction and management in 2025 and beyond. Moving forward, we will continue to prioritise paper reduction as our most critical area while also making progress where possible in other resource-saving initiatives.

Resource Efficiency

2.3.3 Total Energy Consumption





Resource Efficiency

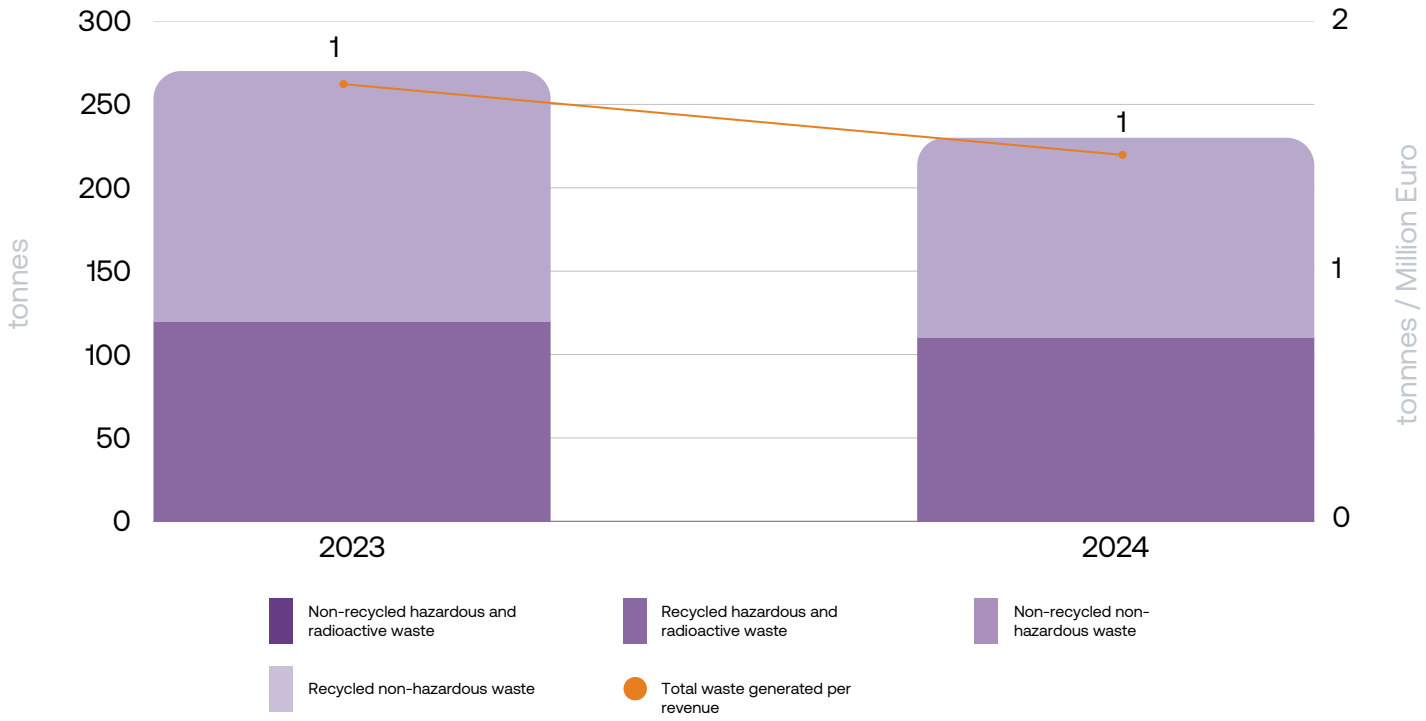
2.3.3 Total Energy Consumption Breakdown

		2023	2024
Diesel used in company owned vehicles	kWh	380,755	275,996
Gasoline/petrol used in company owned vehicles	kWh	274,831	273,320
LPG used in company owned vehicles	kWh	189	0
Aviation turbine fuel used on all company sites, for all uses	kWh - Aviation turbine fuel	0	0
Biodiesel used on all company sites, for all uses	kWh - Biodiesel	0	0
Bioethanol used on all company sites, for all uses	kWh - Bioethanol	0	0
Biogas used on all company sites, for all uses	kWh - Biogas	0	0
Coal used on all company sites, for all uses	kWh - Coal	0	0
Diesel used on all company sites, for any use except vehicles	kWh - Diesel	52,985	10,269
Fuel Oil used on all company sites, for any use except vehicles	kWh - Fuel oil	0	0
Gas (LPG) used on all company sites, for all uses	kWh - LPG	0	0
Gas oil used on all company sites, for all uses	kWh - Gas oil	0	0
Heating oil used on all company sites, for all uses	kWh - Heating oil	38,213	30,250
Natural Gas used on all company sites, for all uses	kWh - Natural Gas	22,781	47,876
Petrol used on all company sites, for any use except vehicles	kWh - Gasoline/petrol	0	0
Purchased Cooling	kWh	0	0
Purchased Electricity	kWh	1,185,318	1,446,782
Purchased Heat	kWh	495,180	188,874
Purchased Steam	kWh	55,000	0
Total energy consumption per revenue	kWh/MEUR	13,277	11,895

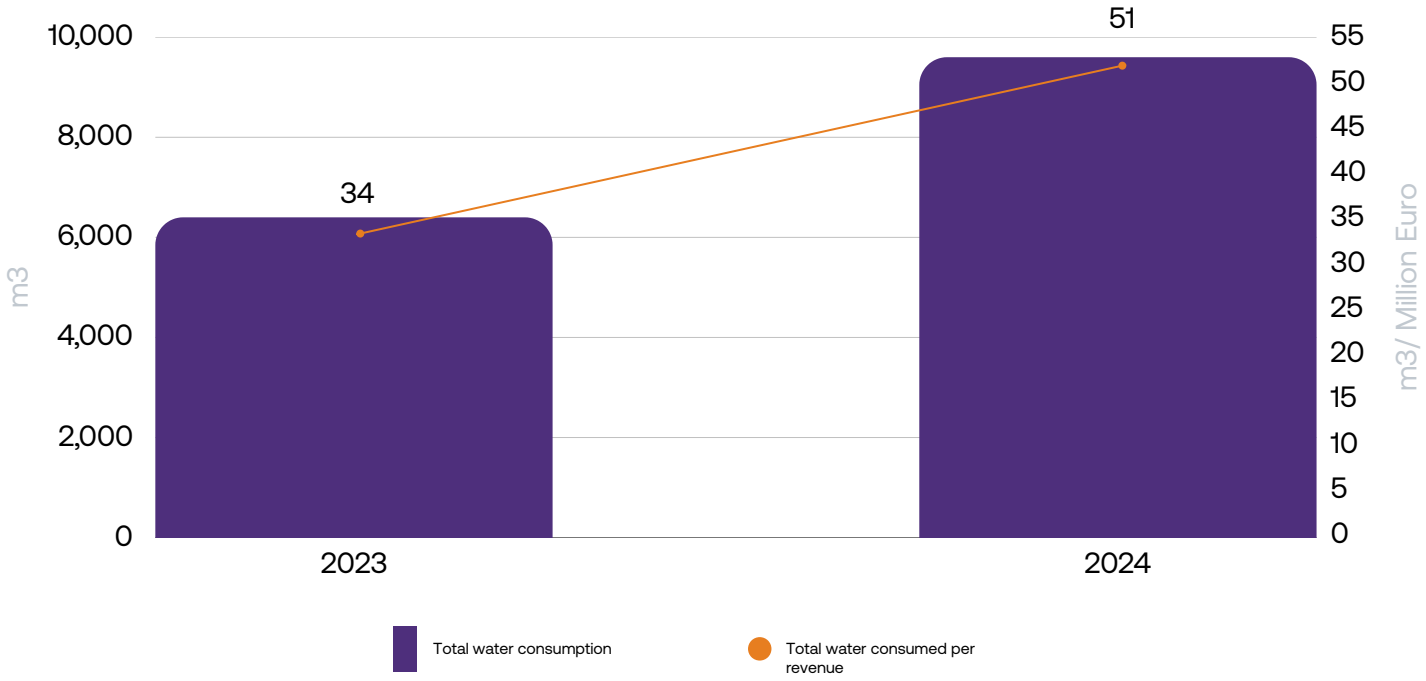


Resource Efficiency

2.3.5 Total Waste Generated



2.3.6 Total Water Consumption



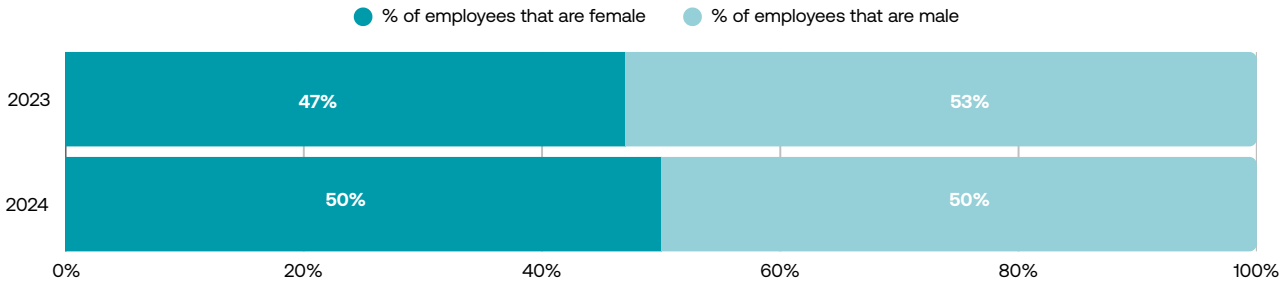
Customs Support Group

3.0
Social

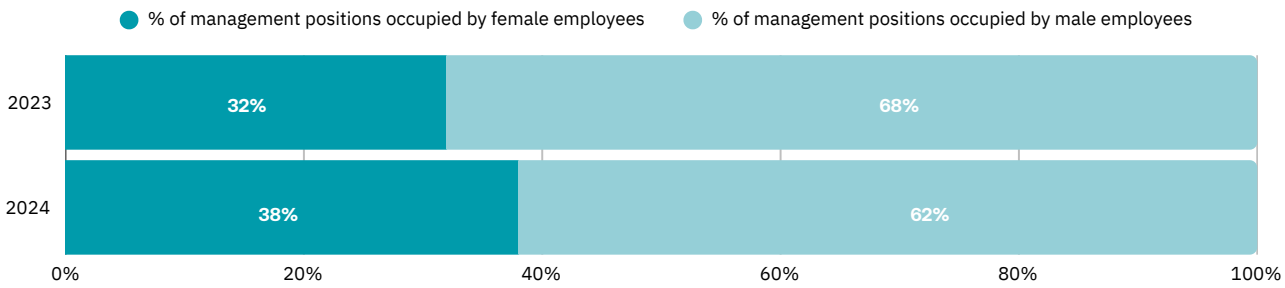


Diversity

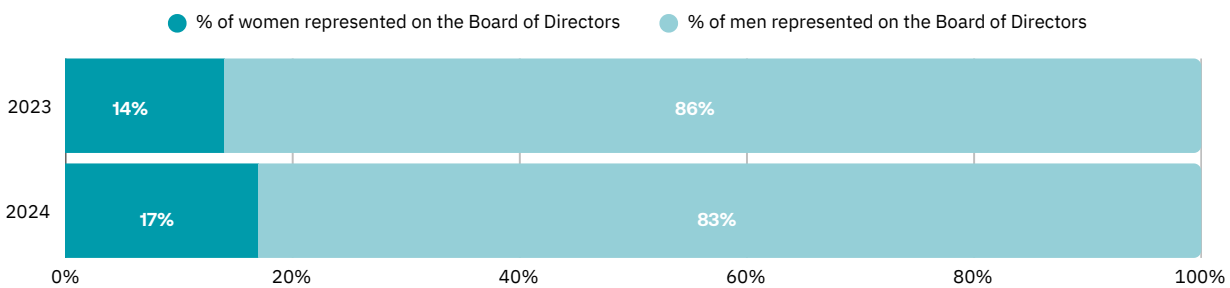
3.1.1 Employment by Gender (Overall)



3.1.2 Management by Gender

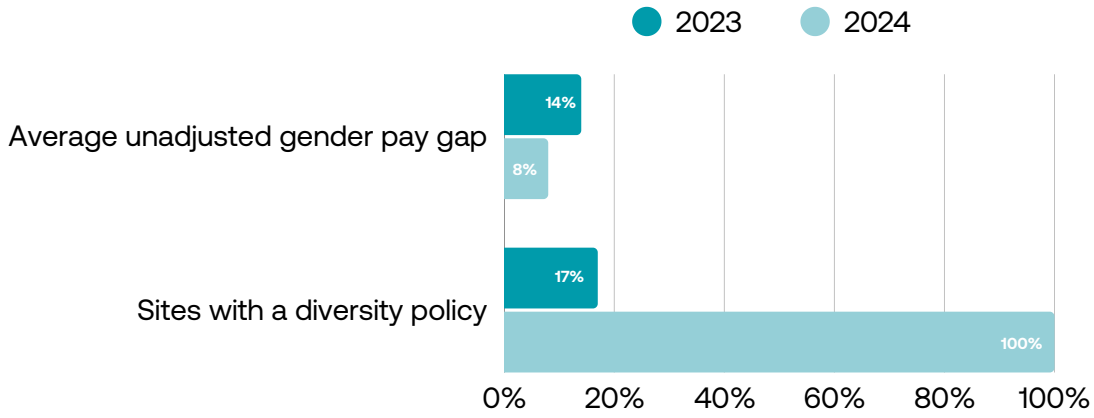


3.1.3. Board of Directors by Gender



Diversity

3.1.4 Gender Pay Gap



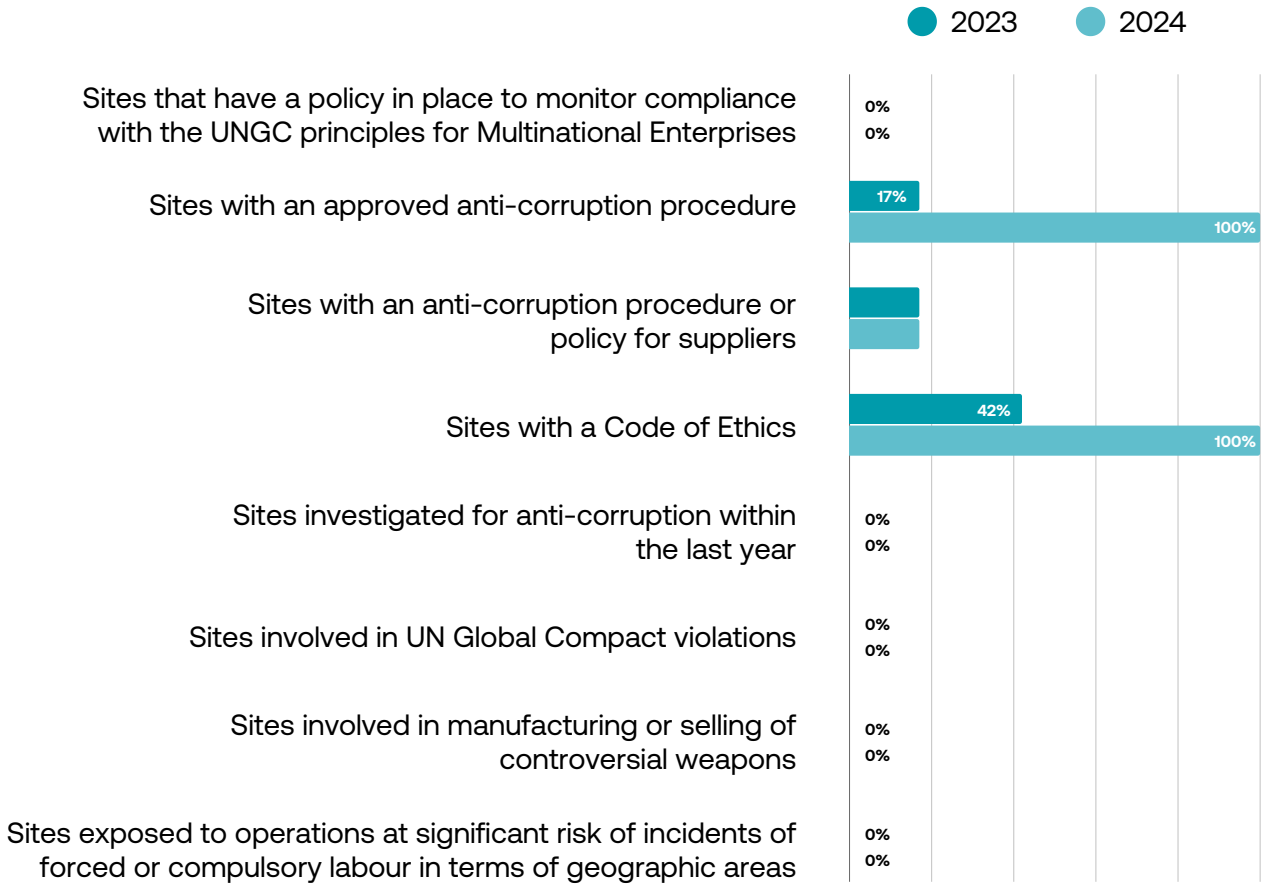


In 2024, we achieved a balanced gender distribution within our workforce, with women now representing 50% of all employees, up from 47% in 2023. Female representation in management also increased from 32% to 38%, demonstrating progress in gender diversity in leadership. Additionally, the average unadjusted gender pay gap decreased to 8%, marking a positive step forward. We remain committed to further narrowing this gap through fair compensation practices and equal opportunities for all employees.

While there is still room for improvement, we recognise the value of diverse perspectives at all levels of decision-making, including senior leadership. To further strengthen our commitment to diversity and inclusion, we have embedded these principles into our Code of Conduct-Ethics. As a result, all our sites are now formally covered by a diversity policy, up from 17% last year. This ensures that diversity and inclusion are recognised and upheld across our entire organisation.

Ethical Behaviour

3.2.1 Structure, Policy & Events



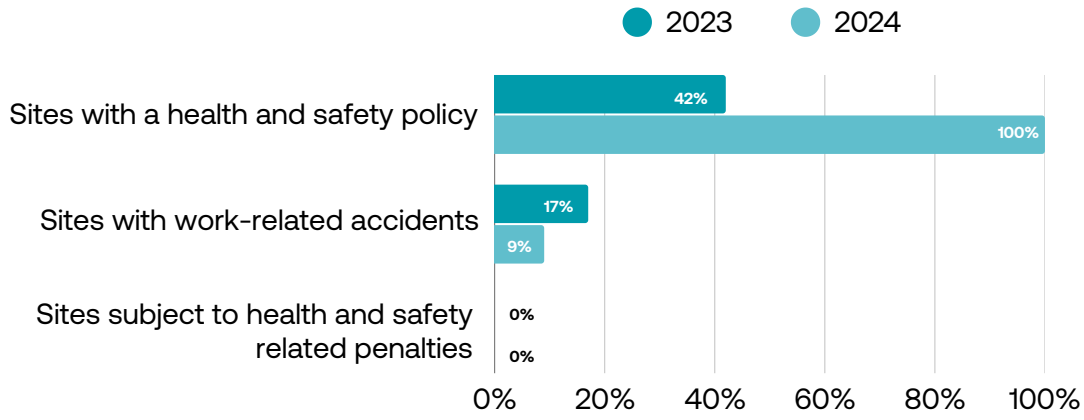
Ethical behaviour is essential to our business. As the largest neutral customs and trade solutions provider in Europe, we uphold the highest ethical standards and are committed to serve customers which uphold the same standards.

In 2024, we strengthened our ethical framework by implementing a group-wide Code of Conduct-Ethics and Anti-Corruption Policy, ensuring a consistent approach across all our sites. As a result, all locations now have an approved anti-corruption procedure, a significant improvement from just 17% in 2023. Additionally, all our sites are now covered by a Code of Ethics, up from 42% last year. These steps mark milestones in reinforcing integrity within our organisation.

As in previous years, there were no reported cases of corruption investigations, involvement in UN Global Compact violations, or exposure to forced or compulsory labour risks.

Ethical Behaviour

3.2.2 Health & Safety

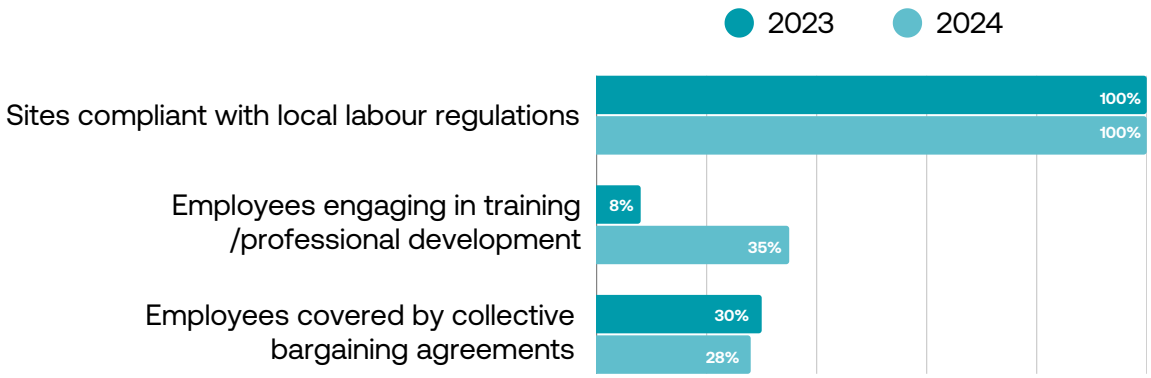


A sustainable organisation must prioritise the health and safety of its employees. In 2024, we achieved full implementation of our Health and Safety policy across all our locations, compared to 42% in 2023. The percentage of sites reporting work-related accidents across the group decreased from 17% to 9%, with one incident recorded this year. This progress reflects our ongoing commitment to strengthening safety measures. We continue working toward our goal of zero work-related accidents by ensuring that all sites enforce proper safety protocols, employees receive adequate training, and we remain actively engaged in fostering a safe working environment.



Workforce Engagement

3.3.1 Engagement Activities



In 2024, we continued to maintain full compliance with local labour regulations across all our sites. Employee engagement in training and professional development saw a notable increase, rising from 8% in 2023 to 35% this year. As in previous years, CSG has been providing various training opportunities through established initiatives, such as technical training (both in-house and external), enlarged onboarding programs, and more organised locally across our sites.

This year marked a key milestone with the first group-wide training improvements. We rolled out mandatory IT training on cybersecurity threat prevention, data protection, and response mitigation, which 100% of our employees successfully completed. While this training was crucial for ensuring the safety and security of our digital operations, we acknowledge that this training focused primarily on security rather than broader professional development.

Looking ahead to 2025, we are committed to enhancing training across a wider range of areas. This includes developing standardised, impactful training programs focused on core topics such as our Code of Conduct-Ethics, Health and Safety, and Anti-Corruption. These initiatives are aimed at supporting both personal and professional growth for all employees.

Beyond formal training, we continued making progress in workforce engagement with our sustainability initiatives. We organised our first-ever Sustainability Week in the company, we have published multiple sustainability newsletters to inform employees about important sustainability issues in the company, and we continued to support the growth Green Ambassador Programme.

Our First Sustainability Week

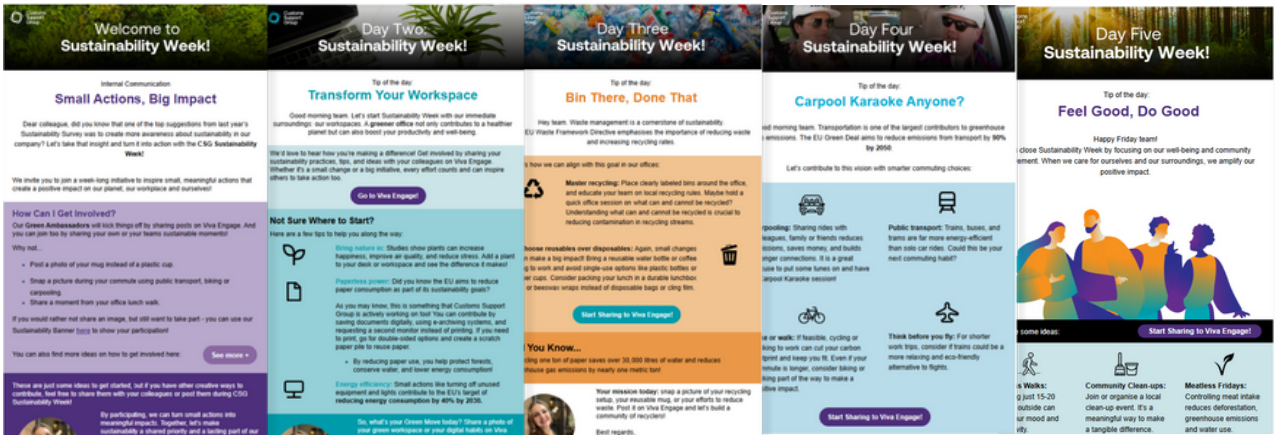
This year, we launched our very first CSG Sustainability Week, a week-long initiative aimed at raising awareness about sustainability and encouraging simple, sustainable actions both in and outside of the office. The goal was to inspire everyone to adopt small changes that can collectively make a big difference for the planet, our workplace, and ourselves.



Leading up to the week, we sent informative emails and shared a poster to introduce the initiative and offer ideas for sustainable actions. Each day of the week had a different sustainability theme, with practical actions for employees to take. On Tuesday, we encouraged everyone to "green" their workspace by adding a plant or reducing paper use. Wednesday centered on waste and recycling, promoting better sorting habits and the reduction of single-use plastics. Thursday highlighted sustainable commuting options, such as carpooling, public transportation, and biking, offering ideas on how to lower our carbon footprint through smarter travel choices. Friday wrapped up the week with a focus on personal well-being and community involvement, encouraging activities like taking a walk during lunch or participating in a local clean-up event.

Throughout the week, employees were invited to share their sustainable actions and moments on Viva Engage, our internal social networking platform. They participated by posting photos of their reusable coffee mugs, train commutes, walks, and recycling efforts.

The feedback was positive, with employees across different locations engaging in the initiative and sharing their efforts. Many appreciated the practical tips and the opportunity to contribute in simple yet meaningful ways. Based on this response, we look forward to organising CSG Sustainability Week again next year, building on this foundation to make an even greater impact.



Our Green Ambassador Programme

At CSG, we believe in the power of internal collaboration to drive sustainability forward. The Green Ambassador Program continues to play a vital role in this effort, empowering employees to lead and promote sustainable practices within CSG. Our community of ambassadors is growing, with members involved in rolling out initiatives in their respective countries and helping drive local engagement.

This year, the Green Ambassadors also played a role in our first Sustainability Week, setting the tone by sharing the first posts on Viva Engage and inspiring colleagues to participate. The event also helped expand the program, as more employees expressed interest in joining the Programme.

We also held our second Green Ambassador meeting, where members provided feedback on ESG targets and proposed additional sustainability initiatives. To ensure continued progress, we aim at enlarging the group of Green Ambassadors in the future and with this ensure all of countries are involved and contributing to our Green journey.
In 2025, we will continue to develop the programme by organising further meetings and initiatives, bringing together Green Ambassadors from across different countries to drive sustainability efforts within the company.

Goals

Engage employees:
Foster a culture of sustainability by encouraging employees to participate in sustainability initiatives and become advocates for environmental responsibility.

Innovate practices:
Identify and implement innovative sustainability practices across our operations, from reducing paper use to promoting recycling.

Drive change:
Inspire positive change and continuous improvement in our sustainability efforts through the collective efforts of our Green Ambassadors.

Highlights

Leadership opportunities:
Green Ambassadors play a crucial role in shaping the company's sustainability future by leading projects and initiatives that promote sustainable practices.

Collaborative environment:
Ambassadors work together with ESG contributors to develop and monitor sustainability initiatives, fostering a community of like-minded colleagues.

Personal growth:
Participants gain valuable experience in sustainability practices, project management, and leadership, enhancing their professional and personal development.

Community engagement:
Lead community-based sustainability projects such as local clean-up drives, tree planting events or a step challenge within the company.

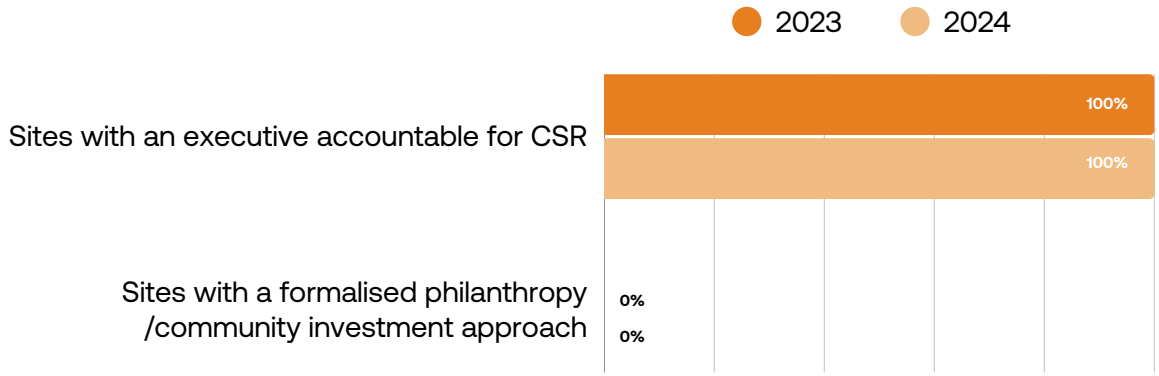
Customs Support Group

4.0
Governance



Investment in CSR

4.1.1 Accountability To CSR Investments



1500 Total philanthropy/community investment: 1500 (Euro)

At the group level, a member of our Executive Committee remains responsible and accountable for CSR, supported by a Sustainability Coordinator who drives sustainability efforts across the company.

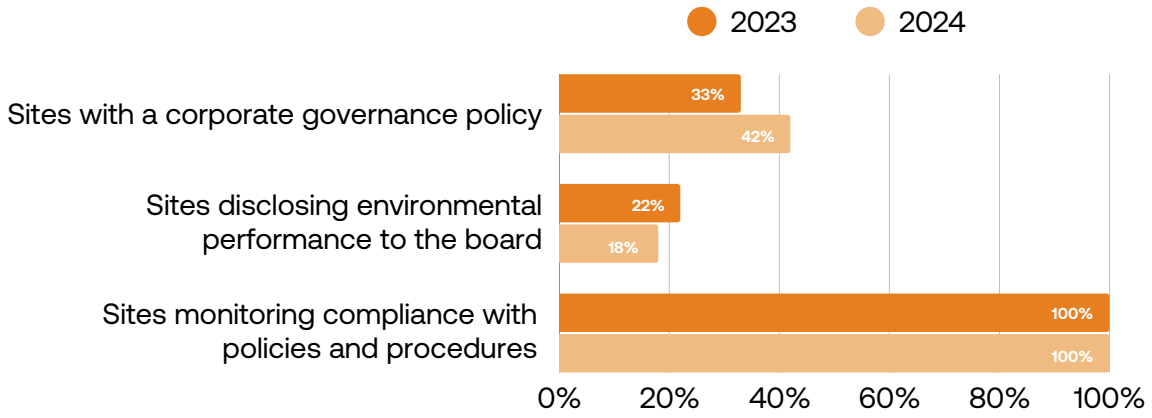
While we do not yet have a formalised group-wide approach to philanthropy and community investment, local initiatives continue to make a meaningful impact. For example, colleagues in Spain facilitated a donation to Valencia following severe weather and flooding, while one of our locations in France collects plastic caps and delivers them to an association that sells them to a recycling company. With the money raised, the association buys equipment for people with disabilities (wheelchairs, guide dogs).

In 2024, we explored potential partnerships with non-profit organisations at the group level. After initial research, we have decided to further develop this goal in 2025.

Additionally, we looked into EcoVadis certification to assess whether it would be a good fit for our company. Following discussions and research, we have decided to begin the assessment process in 2025. This certification will help us benchmark and improve our sustainability and CSR performance across various criteria.

Investment in CSR

4.2.1 Policy



2 Board of Directors members

6 Executive Committee members

Our group Compliance organisation continues to oversee adherence to policies and procedures, ensuring a strong compliance culture across the company.

As part of this, we maintain a group-wide whistleblowing program, providing employees with a secure and confidential channel to report concerns.

In 2024, developing and implementing group-wide policies remained a priority for us. We introduced several group-wide policies to enhance accountability and support responsible business practices, including:

- Anti-Bribery, Corruption, and Fraud Policy
- Code of Conduct-Ethics
- GDPR and Data Protection Policy
- Health and Safety Policy
- Information Security Policy
- Secure Working Policy
- Supply Chain Management Policy
- Sustainability Policy

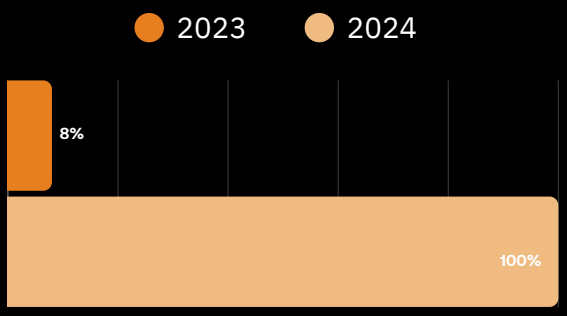
Additionally, we are in the process of rolling out a Corporate Governance Policy to ensure consistent governance practices across all entities, reinforcing compliance and accountability throughout our operations.

Supply Chain

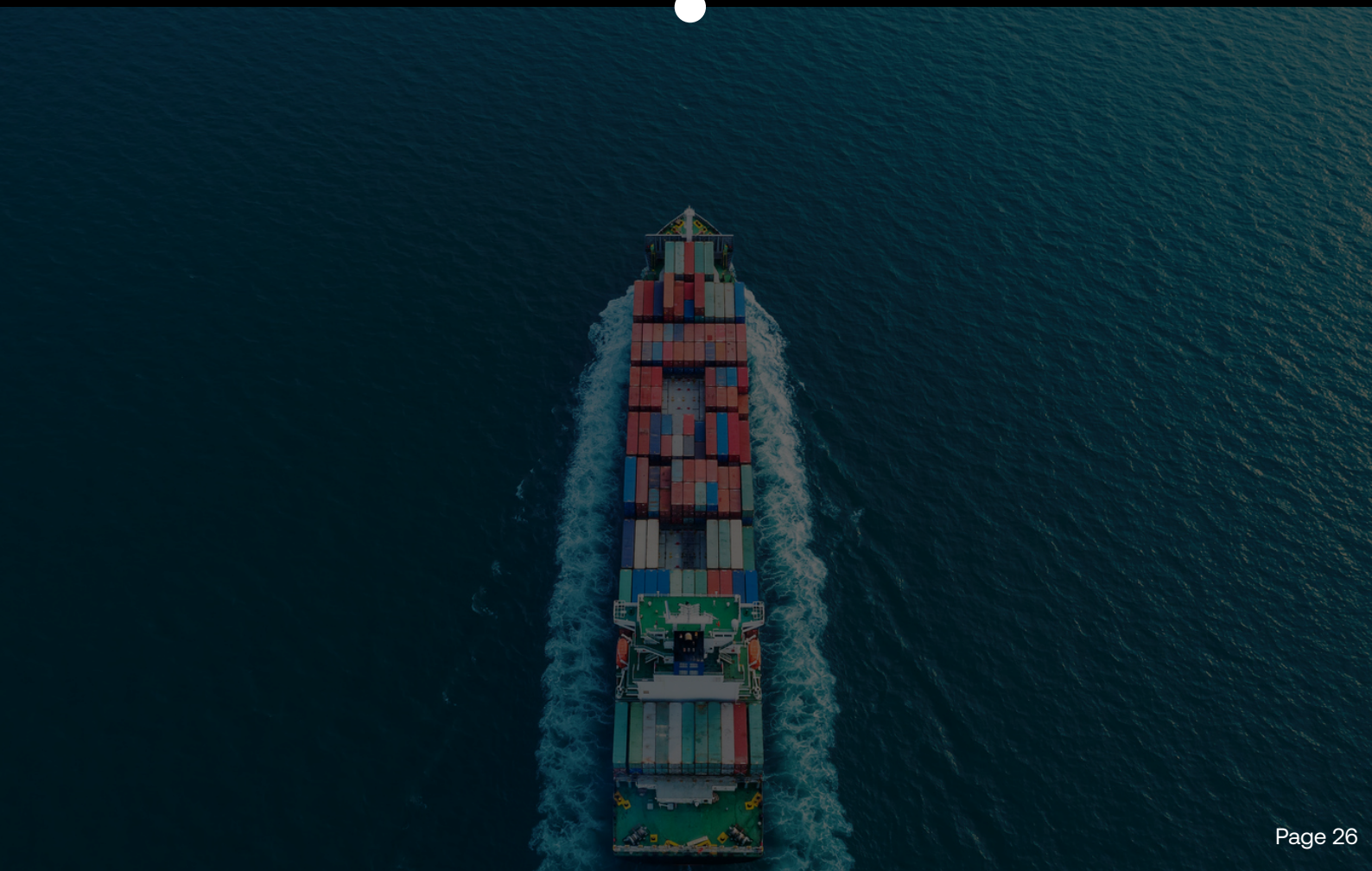
As CSG is a service company, our focus with respect to supply chain resilience is to have procedures in place to respond and pre-empt operational disruption which can primarily occur in case of failing IT systems. In such cases, emergency procedures are followed as per the drafted procedures.

4.3.1 Procedure

In 2024, we strengthened our approach by implementing a Supply Chain Management Policy. This contributed to the improvement in supply chain risk management, with 100% of the sites now having a formalised procedure in place, compared to 8% in 2023.



Sites with a supply chain risk management procedure



Customs Support Group

5.0
Conclusion



Looking Ahead

2024 has been a year of progress and refinement for CSG, with advancements in sustainability, governance, and ESG reporting. We have strengthened our compliance framework with the introduction of several group-wide policies, enhanced supply chain resilience, and expanded our sustainability efforts through initiatives like the Green Ambassador Program and our first Sustainability Week.

As we look ahead to 2025, we remain committed to deepening our impact:

Digital transformation: We will continue our transition to digital processes, further reducing our reliance on paper and improving operational efficiency.

Green Ambassador Program: We aim to strengthen engagement by securing at least one voluntary Green Ambassador in every country where we operate.

Corporate training: Achieving 100% completion of mandatory corporate training remains a priority.

CSRD & EcoVadis: We will further refine our CSRD data reporting and begin the EcoVadis certification assessment to enhance our sustainability efforts.

Community engagement: Building on our research in 2024, we will select a non-profit organisation to partner with at the group level, also ensuring a more structured approach to community investment.

Enhanced communication & employee engagement: In 2025, we launched our new website with a dedicated sustainability page and we will reinforce our commitment to employee satisfaction with the arrival of our Group People Officer.



We look forward to achieving our next sustainability goals. With these initiatives, we continue to align our growth with sustainability, ensuring that our impact benefits both people and the planet.

Working Towards CSRD Compliance

As part of our commitment to sustainability and in preparation for the EU's Corporate Sustainability Reporting Directive (CSRD), we have continued to enhance our ESG reporting and align with the European Sustainability Reporting Standards (ESRS).

Stakeholder Engagement and Material Topics
In 2024, we strengthened our stakeholder engagement to better understand the most material sustainability topics for our business. This included an employee-wide survey and interviews with key internal and external stakeholders.

These inputs informed our Double Materiality Assessment (DMA), which was reviewed and approved by senior management. This assessment helps us prioritise key sustainability impacts, risks, and opportunities, ensuring that our reporting and strategy focus on the most relevant areas.

To support our reporting process, we have also implemented a CSRD module within our ESG data platform, allowing for more structured data collection and analysis.

Advancing Our CSRD Efforts
Throughout the year, we continued refining our materiality assessment by evaluating which sustainability topics are most relevant to our operations. Based on external guidance and internal discussions, we reviewed and adjusted the scope of material topics to focus on those most applicable to our company.

Looking ahead, our focus remains on:

- Closing data gaps and enhancing the accuracy of sustainability reporting.
- Further aligning with ESRS requirements to ensure compliance with upcoming regulations.
- Preparing for our first CSRD-compliant report in FY2025, ensuring transparency and accountability in our sustainability performance*.

We recognise that CSRD compliance is an ongoing process and will continue working towards improving data quality, governance structures, and stakeholder engagement in the years to come. We are aware of the ongoing Omnibus proposals to amend certain aspects of the CSRD framework. However, until these proposals are officially adopted and enforced, we will continue as planned with our current approach.

*Subject to potential regulatory changes based on the final adoption of the Omnibus proposals.





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Thank You!

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