



ESG-Report

BOR TRANSPORTEN

2023 - 2024 | MISPELHOEFSTRAAT 12, EINDHOVEN

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INTRODUCTION

At Bor Transporten, we aim to contribute to a more sustainable and inclusive economy. Therefore we are developing our ESG-Report for 2023 and 2024. This report is linked to the Corporate Sustainability Reporting Directive, the latest European legislation on sustainability. We follow the draft guideline for "non-listed small and medium-sized enterprises," and specifically choose the "Basic Module."

With this report, we are taking the first steps in reporting our sustainability activities. We have prepared it on an individual basis for Bor Transporten. Herewith, we gain experience in reporting according to CSRD and can subsequently monitor our ambitions and objectives annually. This allows us to anticipate questions about sustainability that we may receive from customers in the coming period. It also benefits the future resilience of our company.

Bor Transporten is a family owned business in transport. The windmill was previously used as an animal feed factory. The first stone was laid in 1715 and forms the basis, recognizable in the company logo. Entrepreneurship has been in the blood for six generations. We now focus entirely on transport. We offer services in four specializations: (inter)national transport, dedicated transport in complete factory supply, individual projects such as relocations or hub/hub traffic for express shipments. We are based in Eindhoven and our fleet consists of approximately 45 towing units (including trucks and several combinations) and 65 towed units.

Erik Bor - Director:

Our people are our strength. They ensure that the cargo is picked up and delivered on time and according to the customer's wishes. We pay a lot of attention to our team and are proud of our people. This ensures that they continue to enjoy their work. This way, we can truly deliver on what we promise."

To prepare our sustainability report, we have taken two steps. First, we determined which ESG themes are relevant to our company. Additionally, we reported on the chosen ESG themes.

Our ambition is to gain insight into the company's status on themes related to Environment, Social, and Governance. With this insight, we can formulate ambitions towards 2030. This report concludes with these ambitions.



Environment



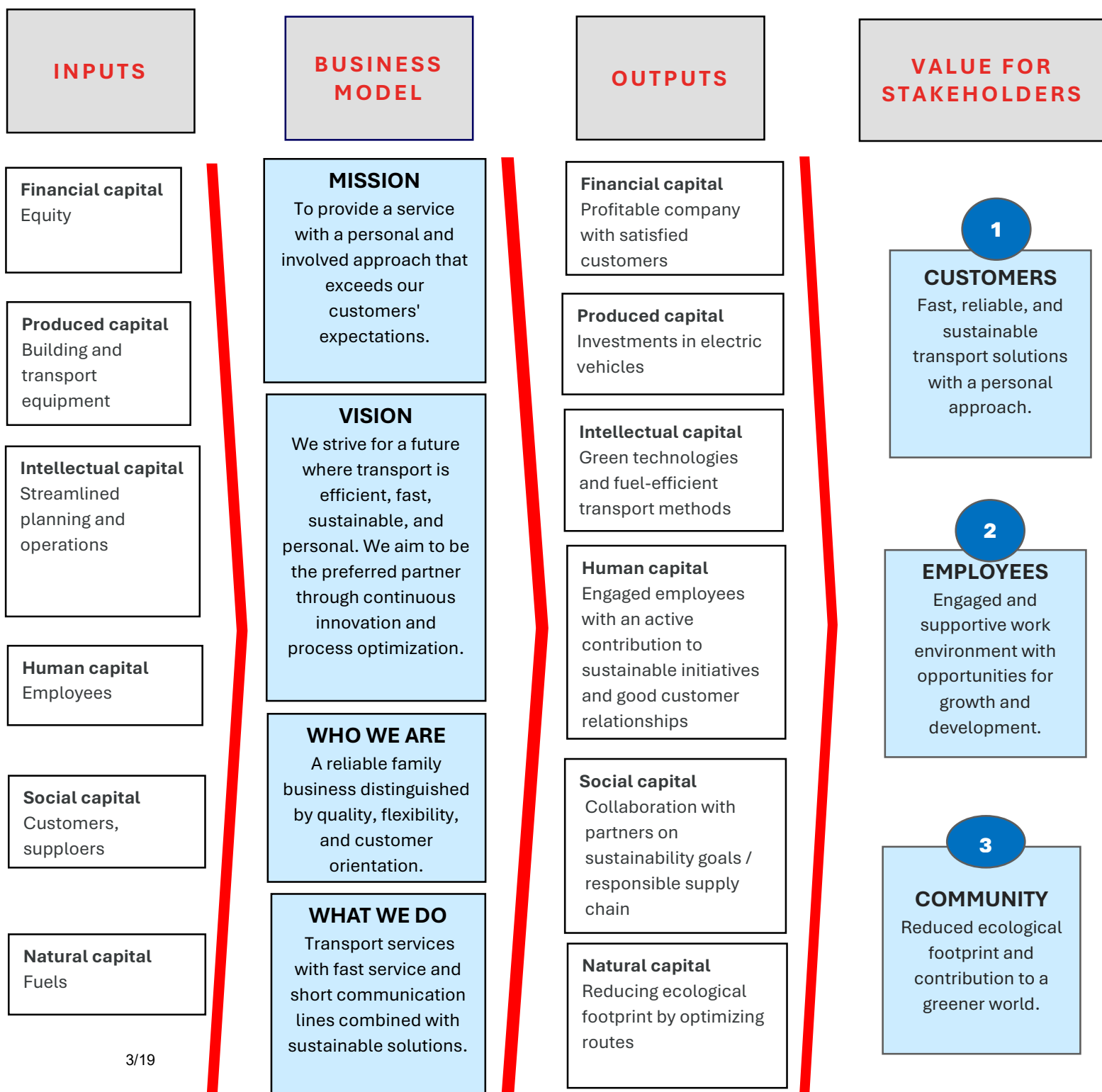
Social



Governance

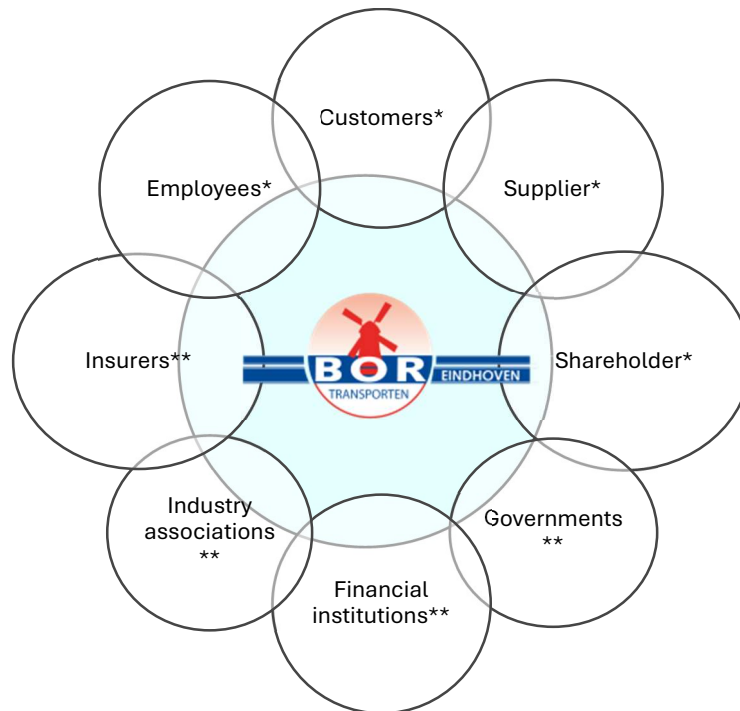
BUSINESS MODEL AND VALUE CHAIN

To provide insight into the value Bor Transporten creates, the value creation model below has been developed. This overview offers transparency in how Bor Transporten utilizes its resources and the generated results. Furthermore, it serves as a tool to shape and communicate strategic focus on our ESG objectives.



STAKEHOLDER ANALYSIS

Bor Transporten is a reliable partner in the transport sector. The wishes of our partners are paramount to our family business. As a result of our services, we are in direct daily contact with our stakeholders. We create value with and for our stakeholders. We find it important to know their interests, needs, and expectations. In drafting our sustainability report, we started by broadly identifying our key stakeholders. These are shown in the image below, where we distinguish between *affected stakeholders and **users of the sustainability report.



What stakeholders say about us:

Manufacturer of medical equipment in the region:






"Bor Transporten: Reliable and solid company, has been hired by us for local and regional transports for decades; you can always rely on them. Very flexible, customer-oriented, and proactive."



Manager Linehaul Operations:





"I have known Bor Transporten for 25 years now, and I can describe this collaboration as very pleasant. As an express carrier, we benefit from quality, flexibility, reliability, and integrity. These core values exude strength and confidence, allowing us to ensure customer satisfaction."




SUSTAINABLE ACTIVITIES

Bor Transporten is committed to sustainable development through activities that align with the United Nations Sustainable Development Goals (SDGs). In the overview below, we describe the sustainable activities we undertook prior to drafting this sustainability report:

ESG-category	Activities	Context	SDG
Environment	Installation of solar panels	We are exploring the possibilities of installing solar panels on the roofs of our warehouse and office to make our energy consumption more sustainable and reduce dependence on fossil fuels.	
	First electric truck and charging stations	In March 2025, we will introduce our first electric truck and install charging stations to support the transition to electric transport.	
	Energy exchange	In collaboration with the business association, we are investigating the possibilities for energy exchange with the industrial area.	
	Responsible use of materials and promotion of circularity	We carefully use the oil and materials of our vehicles, consciously choose a good brand of tires to reduce microplastic wear, and carry out both internal and external repairs to promote sustainability.	
	Washing trucks on-site	We ensure that all vehicles are regularly washed to extend their lifespan and improve their appearance.	

	Promotion of the use of renewable fuels	We promote TRAXX HVO100 as an addition to diesel fuel to take cleaner fuel mixes. A standard addition of 3% leads to less fuel consumption and up to 90% less CO ₂ emissions.	
	Increasing fuel efficiency and optimizing routes	We offer training in driving styles to drivers, use driving assistants to drive more economically, and create reports on driving behaviour. Our trailers with a lift axle can be raised, reducing rolling resistance and tire wear, and saving fuel.	

ESG-category	Activities	Context	SDG
Social	Hiring Dutch employees	We prioritize hiring Dutch employees to promote local employment and contribute to the economic stability of the community.	
	Promoting good health and vitality of our employees	We ensure good equipment and cabins that meet all requirements, conduct regular eye tests for drivers, and facilitate health programs such as quitting smoking and weight management.	
	Offering professional training	We offer code 95 training, which is mandatory for professional drivers, and basic training for new employees to help them adapt quickly to business processes.	
	Open to diversity, with a preference for Dutch speakers	Although we mainly have male employees, the work is also suitable for women as it is not physically demanding and part-time work is possible. We prefer Dutch speakers due to the required good communication, combined with the nature of the high-risk goods we transport.	

	Personal involvement	We show personal involvement by paying attention to the individual needs of employees and conducting structured annual conversations.	
ESG-category	Activities	Context	SDG
Governance	Flat organizational structure	We maintain a flat organizational structure that contributes to efficiency and transparency. We adhere to the collective labour agreement rules from the industry, which provides structure and clarity.	
	Collaboration with neighbours, participation in industry associations	We collaborate with neighbouring companies and are members of the industry association to exchange information and achieve joint sustainability goals.	

ESG THEMES

First, we determined which ESG themes we will report on. We analysed the relevance of themes based on the principle of double materiality: impact materiality and financial materiality. We took the list of material themes from the draft guideline. Subsequently, the "impact materiality" and "financial materiality" were determined for each theme:

- **Impact materiality:** our impact on people and the environment.
- **Financial materiality:** actual or potential financial impact of sustainability on our company.

The themes were scored as high, medium, or low. The sector standards from TLN (Transport and Logistics Netherlands) and TVM (Transport Insurance Company) were also taken into account. The final scores are shown below:

Thema's		Impact materiality	Financial materiality
Environment	B3 Energy and greenhouse gases	High	High
	B4 Pollution of air, water and soil	High	High
	B5 Biodiversity	Low	Low
	B6 Water	Low	Low
	B7 Material use, circular economy and waste management	Medium	Laag
Social	B8 General characteristics of employees	High	High
	B9 Health and safety of employees	High	High
	B10 Remuneration, collective bargaining and training	High	High
	B11 Employees in the value chain, engaged communities, consumers and end users	Medium	High
Governance	B12 Charges and fines for corruption and bribery	Low	High

B3: Energy and greenhouse gases Transport companies significantly contribute to greenhouse gas emissions, which contribute to climate change. The high environmental impact is due to CO2 emissions from the fuel consumption of our fleet and from the company premises. Stricter environmental regulations and the need to invest in cleaner technologies lead to additional investments. Therefore, there is a high financial materiality.

B4: Pollution of air, water, and soil A transport company impacts the pollution of air, water, and soil. Air pollution, due to the emission of substances such as particulate matter (PM) and nitrogen oxides (NOx), can lead to health problems. Furthermore, fuel and lubricant leaks or wastewater from washing our fleet can lead to water pollution. Given our material impact on pollution, we categorize this theme as high. Increasing pollution of air, water, and soil can also have a (potential) financial impact on our company due to investments in renewable fuels or electrification of the fleet.

B5: Biodiversity We have a low influence on biodiversity with our transport services. Decreasing biodiversity has, in our estimation, a low (potential) financial impact on us.

B6: Water We use relatively little water in our own operations and production process. We wash the vehicles on our own premises. Therefore, we categorize this as low. Increasing water scarcity has a low (potential) financial impact on us. We categorize this as low because we see few risks for our business operations.

B7: Material use, circular economy, and waste management We maintain careful waste management. Goods are picked up from the customer and then directly transported, leaving no residual waste. Furthermore, we consciously manage our material use. Our fleet is well-maintained and repaired in-house to extend its lifespan. However, we consider the extent to which waste and material use in our operations have a material impact on the environment to be not very significant. Therefore, we categorize our impact on waste management, material use, and circularity as medium. Increasing scarcity of materials has a low potential financial impact on us. We are not dependent on the availability of scarce raw materials for our products.

B8: General characteristics of employees We want to contribute to good employment practices and have a high impact on our employees with our personnel policy. Increasing labour market tightness also forces us to maintain good personnel policies, as a lack of good personnel has a high (potential) financial impact on our company.

B9: Health and safety of employees We want to contribute to a healthy and safe working environment. Work-related incidents have a high impact on our employees. Our people are our strength. Therefore, it is of great importance that we take care of the health and safety of our staff. On the other hand, staff absenteeism has a high (potential) financial impact on us.

B10: Compensation, collective bargaining, and training We want to contribute to a living wage and good working conditions. Staff at Bor Transporten are paid above the minimum wage. We follow the collective labour agreement of Professional Goods Transport (TLN). The topics covered by this collective agreement affect our company. The financial impact of raising the minimum wage or changing a collective agreement is high for us. Retaining and recruiting good staff has a high (potential) financial impact on our company.

B11: Employees in the value chain, affected communities, consumers, and end-users We want to contribute to a safe living environment for everyone and take responsibility for safe traffic. As a logistics company with a large fleet, we have an impact on the road. We encourage damage-free driving to prevent traffic accidents. We are aware of the potential negative impact on affected communities in the form of traffic incidents if our policy is not carefully followed. And the potential negative financial impact in the form of fines and reputational damage. Therefore, we consider this theme to be material.

B12: Accusations and fines for corruption and bribery We want to contribute to a fair world. We have never been accused of corruption and bribery. We categorize the impact of this as low. The (potential) financial impact of an accusation of corruption and bribery would be significant because our stakeholders want to do business with honest companies, and we could be excluded as a result. Therefore, we categorize this as high.

After conducting this materiality analysis, it was decided to report on the material themes where at least one high score was achieved. This results in the following themes: B3, B4, B8, B9, B10, B11, and B12. The report on these material themes (and the associated prescribed indicators) is presented on the following pages.

Environment

B3: ENERGY AND GREENHOUSE GASES

Energy consumption has a major impact on climate change. We believe it is important to have insight into our consumption so that we can reduce our impact on the environment. We report on our energy consumption and our CO2 emissions.

We map out how much fuel and energy we consume in MWh, distinguishing between renewable and non-renewable sources.

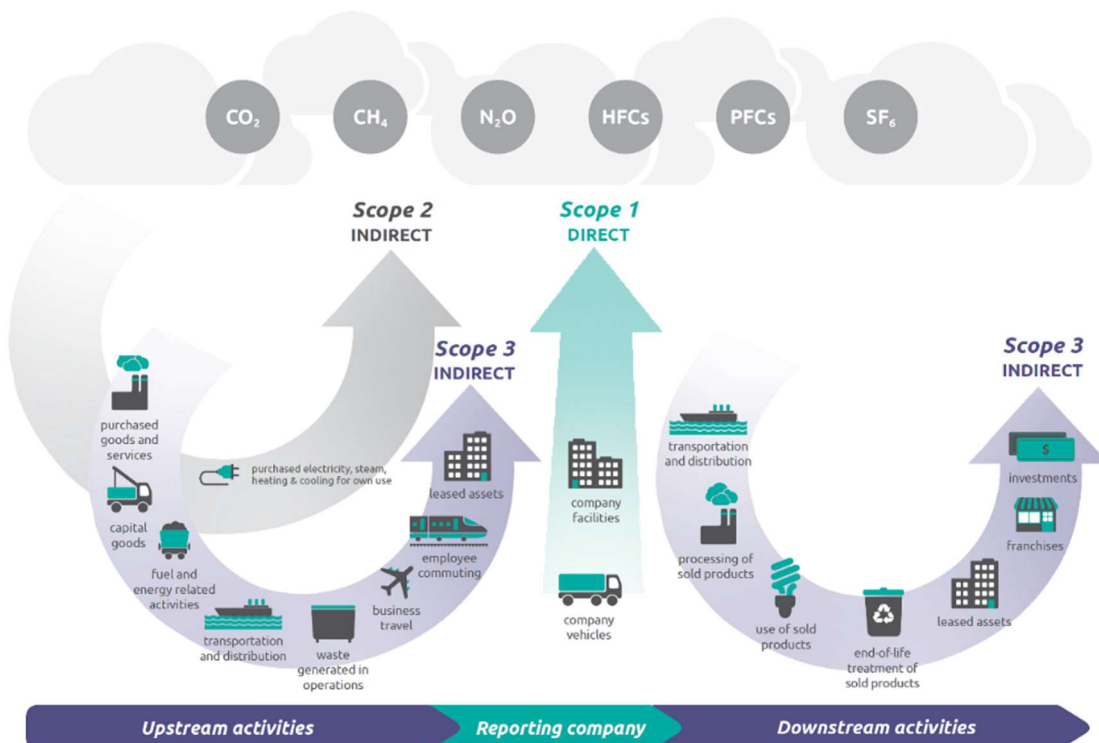
The consumption consists of the energy from the company premises and the fuels of the entire fleet. The consumption in various units (litres, m3) is converted to consumption in MWh in accordance with legal regulations.

	Energy consumption (MWh)	2023	2024
Fossil Fuels	Total consumption	7085.50	6006.33
	Renewable sources	290.00	0
	Renewable fuels (HVO)	290.00	0
	Non-renewable sources	6795.50	6006.33
	Fleet	6715.50	5926.33
	Gas	80.00	80.00
Electricity	Total consumption	35.00	35.00
	Renewable resources	35.00	35.00
	Renewable purchased	35.00	35.00
	Own generation (solar/wind)	0.00	0.00
	Of which supplied to the grid	0.00	0.00
	Non-renewable	0.00	0.00
	Non-renewable purchased	0.00	0.00

Additionally, we have mapped out how much CO2 emissions we cause in tCO2e, distinguishing between scope 1 and scope 2.

2023 Greenhouse gases (tCO ₂ e)		2024 Greenhouse gases (tCO ₂ e)	
Scope 1	1791.84	Scope 1	1574.86
Scope 2	0,00	Scope 2	0,00
Totaal	1791.84	Totaal	1574.86

- **Scope 1** includes direct emissions caused by our company. This concerns emissions from the combustion of diesel and gasoline and the use of natural gas for heating and other purposes of the office and warehouse.
- **Scope 2** concerns indirect emissions from the generation of purchased and consumed electricity or heating. We have no emissions in scope 2 because the electricity we purchase is entirely from renewable sources.
- **Scope 3** includes indirect emissions resulting from activities outside the direct control of our company, such as emissions from our customers and suppliers. This has not been mapped out as it falls outside the scope of the VSME guideline.



B4: POLLUTION OF AIR, WATER AND SOIL

We aim to contribute to reducing pollution in the air, water, and soil and report below which pollutants arise from our road transport activities.

The pollutants released by our business activities are not listed in the 'Industrial and Livestock Rearing Emissions Directive (IED 2.0)'. Therefore, we are not required to report on the pollutants. However, we are aware of our impact on air, water, and soil pollution, which is why we voluntarily include an overview of these substances. For now, we do not have the measuring instruments to map the specific emissions.

Verontreinigende stof	Emissies (kg)	Bron die vervuild wordt lucht, water, bodem
Nitrogen oxides (NOx)	Unknown	Soil, air and water
Particulate matter (PM10 and PM2.5)	Unknown	Soil, air and water
Sulfur oxides (SOx)	Unknown	Soil, air and water
Microplastics	Unknown	Soil, air and water
Carbon dioxide (CO ₂)	Included under B3	Air

- **Nitrogen oxides (NOx):** These substances are produced by the combustion of fuels in our vehicles.
- **Particulate matter (PM10 and PM2.5):** Particulate matter is emitted by exhaust gases, tire wear, and braking.
- **Microplastics:** These are small plastic particles that result from tire wear.
- **Carbon dioxide (CO₂):** Since our vehicles run on fossil fuels, they emit CO₂ during combustion.
- **Sulfur oxides (SOx):** These substances are emitted in smaller quantities by our diesel vehicles.

Social

B8: GENERAL CHARACTERISTICS OF EMPLOYEES

Our company aims to contribute to good employment practices, and therefore we report the characteristics of our staff below.

Our company employs 49 employees (42.24 FTE).

Employees	FTEs	Number
Temporary contract	3	3
Permanent contract	29.9	32
External payroll	9.34	14
Total	42.24	49

Employees	FTEs	Number
Male	40.64	47
Female	1.6	2
Other*	0	
Not reported**	0	
Total	42.24	49

*Other applies to employees who have registered as gender-neutral.

**Not reported applies to employees who do not wish to disclose their gender identity.

Country	Employees (FTEs and numbers)	
Netherlands	42.24 FTE	49

B9: HEALTH AND SAFETY OF EMPLOYEES

We want to contribute to a healthy and safe working environment. Here we report work-related incidents and sick leave within Bor Transporten and provide the corresponding reasons.

At Bor Transporten, no incidents occurred in 2023 and 2024. Additionally, we had no employees who reported sick due to work-related incidents.

	Employees (FTE and numbers)
Work-related incident	0
Work-related sick leave	0
Total	0

B10: REMUNERATION, COLLECTIVE BARGAINING AND TRAINING

We want to contribute to a living wage and fair working conditions. Therefore, we report below on the salaries we pay and the training we provide to employees. At Bor Transporten, we reward employees with a salary well above the statutory minimum wage. Salaries are determined according to the collective labour agreement (CAO), with all drivers classified in scale D6.

	Difference in compensation compared to the statutory minimum wage
Gross salary paid to the lowest-paid employee in a full-time position	€ 3.254,83
Gross salary paid as statutory minimum wage in a full-time position	€ 2.308,98
Ratio expressing the difference	1.41

	Difference in compensation between male and female employees
Average hourly wage for male employees	19.09
Average hourly wage for female employee	25.83
Percentage expressing the difference	35%

This difference can be explained by the role of the only two female employees, one in the financial department and the other in a managerial position, compared to 44 operational employees.

	Collective bargaining
Employees covered by a CAO	49
Employees not covered by a CAO	0
Percentage expressing the difference	100%

Difference in training between male and female employees	
Average hours of training by male employee	7
Average hours of training by female employees	25
Percentage expressing the difference	0

Operational employees only follow code 95 training, while female employees in managerial and financial positions also receive training in HR, finance, and sustainability.

B11: EMPLOYEES IN THE VALUE CHAIN, AFFECTED COMMUNITIES, CONSUMERS AND END-USERS

Our company is part of a value chain and impacts stakeholders such as customers and end consumers. In our value chain, bystanders may experience serious consequences if we conduct our business activities carelessly.

Below we describe the process by which we (try to) prevent traffic accidents and ensure safety. By following these steps, we can improve the safety and health of employees, communities, consumers, and end-users while simultaneously increasing operational efficiency.

- 1. Damage-free driving:** We reduce traffic accidents and vehicle damage through a reward system for damage-free driving.
- 2. Health and safety:** We ensure the health and safety of our drivers by complying with driving and rest times, policies that encourage not driving while sick or tired, and ergonomic cabins.
- 3. Realistic schedules:** We prevent time pressure and stress by creating realistic schedules and using route optimization software.
- 4. Driving style analysis:** We improve driving behaviour and reduce wear and damage through driving style analyses and training in defensive and economical driving.
- 5. Damage protocol:** We ensure efficient handling of damage cases with a clear damage protocol and quick communication with insurers.
- 6. Vehicle checklist:** In case of damage on the road, we have a checklist and regular inspections of vehicles and equipment.
- 7. Zero-tolerance policy:** We prevent accidents due to substance use with a zero-tolerance policy for alcohol and drugs and education on it.
- 8. Lifestyle and code 95 training:** We promote a healthy lifestyle and compliance with regulations with lifestyle training that counts towards code 95 and education on healthy nutrition, exercise, and stress management.

Governance

B12: CHARGES AND FINES FOR CORRUPTION AND BRIBERY

We report here on the number of accusations and fines related to corruption and bribery. In 2023 and 2024, we received no accusations or fines related to corruption and bribery.

Corruption and bribery	
Accusation(s)	0
Fine(s)	0

We prevent accusations by establishing clear procedures and checks throughout the entire process in our policy and following these processes meticulously.

Ambitions & actions towards 2030

Bor Transporten aims to continue to develop and focus on sustainability in the future. Based on this CSRD report, we have formalised ambitions towards 2030 with underlying actions. These ambitions are divided into the following four pillars:

1. REDUCING CO2 EMISSIONS FROM THE FLEET

We observe that our CO2 emissions mainly consist of non-renewable sources due to fuel combustion. The share of renewable sources has even decreased from 2023 to 2024. We aim for a reduction over the next 5 years.

- **Electrification of transport**
From March 2025, we will receive the first three eTrucks. By the end of 2025, we will evaluate their use. Factors such as customer willingness to pay for this, potential mileage charges, the intensity of grid congestion, and (lack of) vision from the government play a role in the decision to continue electrification.
- **Increasing the share of HVO100 through promotion to customers**
Customers have not yet opted for a cleaner fuel mix. Bor Transporten intends to highlight this option and its benefits more in its communications. Additionally, we will discuss the HVO100 option with existing customers.
- **Route optimization**
Economical driving behaviour and route optimisation are prominent themes and will become even more challenging with the arrival of e-trucks. We would like to explore whether we can execute our planning more efficiently and proactively with new technologies.

2. ATTRACTING AND RETAINING GOOD STAFF

The staff is the driving force behind the company. The influx of new drivers is limited, and there is significant competition from other sectors for young staff. Bor Transporten is aware that it must be attractive to new staff and retain existing staff as much as possible while promoting vitality.

- **Seeking collaborations for better influx**
We are constantly looking for motivated new employees to strengthen our team. To improve the influx of new drivers, we want to collaborate more closely with industry associations, trainers, and employment agencies in the transport sector. We can also focus on career changers, giving people with experience in other sectors the opportunity to retrain and start a new career in the transport sector.
- **Working on visibility**
Bor Transporten has a modest culture despite making progressive steps, such as having good equipment and introducing new e-trucks. To attract more people and show what a great company we are, we want to work on our visibility. By actively using social media platforms like Facebook or Instagram to share our stories. We

will consider allocating a marketing budget for targeted campaigns and possibly hiring external expertise.

- **Increasing staff involvement**

We want to increase staff involvement by actively involving them in our ambitions. To achieve this, we will organize staff meetings to share ideas, decisions, and feedback, possibly in smaller groups for more interaction. We want to communicate more clearly about our goals and how everyone can contribute.

3. SUSTAINABILITY OF INTERNAL OPERATIONS

In addition to fleet emissions, we have looked more broadly at the impact of Bor Transporten on people and the environment. We see more opportunities to further sustainability in our operations. These plans are included in the realization of the new building.

- **Generating own electricity**

The current office will be replaced by an energy-efficient new building. The design will consider the option of generating our own electricity. The possibilities for solar panels or a wind turbine will be weighed.

- **Involving staff in sustainable ambitions**

We also want to increase staff involvement in this theme. By sharing and gathering information about the new vehicles and the new building and involving interested employees.

4. JOINT EFFORTS WITH STAKEHOLDERS IN THE SECTOR

We strive for joint efforts with stakeholders in the sector to realize our sustainable ambitions. We want to engage more actively with various parties to learn from each other's challenges and exchange information.

- **Discussing sustainable ambitions with the industry**

We want to share and discuss our sustainable goals with industry associations and other transport companies to take joint steps towards a greener future.

- **Grid congestion with the neighbourhood**

We want to collaborate with neighbouring companies in the industrial area to find shared solutions for grid congestion. This joint challenge hinders further electrification.