CSR Report 2024 Resilience



### Corporate Social Responsibility Report 2024

Cover photo:

USA - Wedding at Eaton Ranch

Aluminium Systems Division

Eaton Ranch, located in Edwards, Colorado, USA, is a private, historic ranch renowned for its breathtaking mountain vistas and its reputation as a premier outdoor wedding venue. The ranch, which was established in the 1800s, provides a distinctive setting with aspen groves and extensive grassy areas suitable for ceremonies and tented receptions. The venue is exclusive, hosting only a limited number of events per year.

Premier Party Rental installed several Losberger De Boer structures for use as a wedding reception hall, complete with a clear top and walls, a green room and catering facilities for this notable event.

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#### Colophon

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The CSR Report can be found on www.losbergerdeboer.com/csr

Losberger De Boer welcomes responses to this report at: csr@losbergerdeboer.com



# Covering tomorrow

Journey to a sustainable organisation

Losberger De Boer wants to do more than just comply with EU regulations; we want to make an active and positive contribution in the field of Corporate Social Responsibility (CSR) in our market.

Under the "Covering Tomorrow" initiative, we have combined all our efforts to improve CSR in our industry and report on it annually in our CSR report.





### Content

- 04 Introduction by the CEO Arnout de Hair
- 06 Resilience
- 08 Increasing long-term resilience Onno Koole
- 10 Update CSRD/DMA
- 12 Sustainable Procurement

13	Building a sustainable futur	
	Nicolas Bernardo	

- 15 Formula E Kingdom of Saudi Arabia Rental Projects Division
- 16 Balancing operational excellence and sustainability Mijke Admiraal-Zijp
- 18 SolarTex France Aluminium Systems Division

- 19 Long-term partnerships for a sustainable supply chain Eckhard Froede
- 20 Eichendorffschule Germany Modular Systems Division
- 21 Sustainability at the heart of procurement Meike Hüttl
- 22 Ambitions, progress and program 2025 Chaima Madani
- 23 Measuring performance

Introduction

### Creating sustainable value

Arnout de Hair Chief Executive Officer At Losberger De Boer, we view sustainability not as an obligation, but as an opportunity. An opportunity to create lasting value for our clients, employees, and society, while minimising our impact on the planet. In 2024, we continued to embed environmental, social, and governance (ESG) principles in the heart of our operations and decision-making, fully aligned with our long-term business strategy.

Our commitment to sustainable development goes hand in hand with our ambition to deliver high-quality, customer-focused solutions across all markets we serve. As we further optimised our organisation this year, we strengthened our ability to act swiftly, innovate responsibly, and contribute positively to the communities in which we operate.

In 2024, we also made significant strides in aligning our organisational structure with our sustainability ambitions. Across our Group, we enhanced cooperation between the Rental Projects, Aluminium Systems, and Modular Systems divisions, particularly in the DACH region. This integrated way of working, supported by shared service centers in Alkmaar and Bad Rappenau, as well as logistics hubs in Bree and Bad Rappenau, allows us to operate more efficiently and deliver added value to our clients. The centralisation of our PVC production in Hungary further supports both our operational performance and our efforts to reduce environmental impact across the value chain.

### Reducing carbon footprint

Sustainability remains a core driver of our strategy, supported by our Group-wide "Covering Tomorrow" program. In 2024, we continued to implement measures that reduce our corporate carbon footprint and promote circularity and resource efficiency in our operations.

We expanded the application of solar panels on our structures, providing energy-efficient and lower-emission solutions that help clients meet their own sustainability goals. Our delivery of temporary accommodations with our Solar4Rental and SolarTex solutions, as well as e.g. temporary housing for the Dutch Ministry of Defence in response to the Ukraine crisis, demonstrate how our solutions can address both environmental and humanitarian needs.

Through operational improvements such as the consolidation of PVC production in Hungary and the integration of shared service and logistics centers, we are enhancing efficiency while reducing resource consumption and emissions across our value chain.

### Commitment to transparent and responsible reporting

In 2024, we advanced our preparations for the Corporate Sustainability Reporting Directive (CSRD). Although the implementation timeline was extended and the scope of the directive is to be redefined, we chose to maintain momentum, using the CSRD as an opportunity to strengthen our sustainability management systems, improve data quality, and enhance transparency towards all stakeholders. The implementation of the framework reflects our ambition to integrate ESG considerations consistently into our governance, risk management, and strategy processes.

We see transparent reporting not only as a regulatory requirement, but as part of responsible business leadership.

### Investing in people and communities

At the center of our sustainability vision are our employees. We continue to invest in talent development, safety, well-being, and increased cooperation between divisions and regions, building an inclusive and engaged organisation.

### Creating sustainable value

Arnout de Hair

DMA

Several of our projects in 2024 demonstrated the increased cooperation between the various parts of our organisation. Reference projects are e.g. the construction of schools and kindergartens in the UK and France, as well as the upcoming sustainable campus development for the Technical University of Munich, Germany, scheduled for execution in 2025.

### Looking ahead

As we move forward, we remain fully committed to integrating sustainability into every aspect of our business, driving innovation, and delivering value to our clients, partners, employees, and society. Our long-term vision is clear: to grow responsibly, act with integrity, and contribute to a more sustainable and resilient world.

I would like to sincerely thank our employees, customers, and partners for their continued trust and dedication as we build the sustainable future of Losberger De Boer together.

Arnout de Hair CEO Losberger De Boer Group

"Sustainability is not an obligation for Losberger De Boer — it is an opportunity to create lasting value for our clients, our people, and society, while minimising our impact on the planet. By embedding responsible business practices into every part of our organisation, we are building a resilient, innovative, and future-ready company."

# Resilience

Resilience is emerging as the unifying thread in Losberger De Boer's sustainability journey: the capacity to anticipate, absorb and adapt to change while continuing to create value for all stakeholders. By minimising single-use plastics, upgrading infrastructure, switching to renewable electricity and strengthening governance, the company is moving beyond compliance to build a business model that is both robust and agile. This mind-set positions the organisation to navigate regulatory shifts, volatile energy markets and evolving customer expectations with confidence.

> Resilience is also synonymous with long-term competitiveness. Embedding environmental, social and governance (ESG) criteria into everyday decisions-whether in operations, procurement, facility management or product design—helps safeguard operational continuity and reinforce the Group's licence to operate. By linking transparency to action, Losberger De Boer is converting regulatory preparedness into practice, strengthening its capacity to deliver reliable and sustainable solutions in a rapidly changing world.

#### **Delivering results in 2024**

During 2024 the company translated high-level ambitions into measurable outcomes. A Group-wide goal to minimise single-use plastics gained momentum for instance with the Procurement team conducting a comprehensive inventory with preferred suppliers to identify and adopt alternative, sustainable ways to replace single-use plastics in packaging and shipping materials with eco-friendly alternatives. In other examples, our Bree site transitioned to eco-friendly or plastic free shipping, cutting single plastic use by 50%, and our Chinese site discontinued plastic wrapping of all outgoing goods. Additionally, our sites in Alkmaar, China, Bree, Brackley, Mannheim and the United States replaced their disposable cups with refillable or recyclable alternatives. These local initiatives not only removed plastic from daily operations but also fostered employee engagement around waste reduction.

Energy transition efforts advanced in parallel. Five major locations—Barcelona, Mannheim, Recklinghausen, Brackley and Brumath-now operate entirely on green electricity, while Bree and Alkmaar increased their renewable share to 67% and 60% respectively, supported by clear roadmaps to achieve full conversion by 2026. Sites with contractual or infrastructural constraints, including Hungary, parts of Germany, China, the United States and the Middle East, have been earmarked for phased transition as soon as viable supply options arise.

A cornerstone of 2024 was the completion of Losberger De Boer's first Corporate Carbon Footprint (baseline year 2022). Building on this foundation, the company began a combined calculation for 2023-2024, broadening its scope to include the use phase of products (Scope 3.11) and shifting from spend-based to weightbased emission factors for raw materials such as aluminium and steel. The updated methodology supports more granular, cost-independent insights and will inform reduction pathways to 2030.

#### **Ecovadis score**

We improved our February 2024 Ecovadis score from 77 to 82 points in 2025, calculated over 4 themes.

Theme	2025 Score Improvement	
Environment	83	+3 points
Labor & Human Rights	84	+4 points
Ethics	73	+3 points
Sustainable Procurement	79	+9 points



Progress in climate data management was matched by advances in responsible sourcing. Enhanced supplier engagement, the roll-out of a Group Supplier Code of Conduct and systematic documentation of vendor assessments elevated the company's Sustainable Procurement score by nine points in the annual EcoVadis rating. Overall, the 2024 performance earned an Ecovadis Gold Medal with 82/100 points, placing the Group in the top two percent of rated companies worldwide and confirming steady improvement across environment, labour & human rights and ethics.

The year also underscored alignment with global frameworks. Losberger De Boer continues to align its sustainability strategy with the United Nations Global Compact and reaffirmed its focus on five Sustainable Development Goals-Good Health and Well-being, Decent Work and Economic Growth, Responsible Consumption and Production, Climate Action and Partnerships for the Goals.

#### Looking ahead to 2025

Building on this momentum, 2025 will concentrate on converting groundwork into structured execution. Aligning our next CSR report with CSRD requirements—though not yet subject to mandatory assurance—will bring greater transparency and consistency to performance disclosure. Cross-functional teams will focus on refining data quality, integrating climate targets into business planning and embedding ESG KPIs in management dashboards.

Operational objectives for the coming year include the transition of all new lease cars to zeroemission vehicles—subject to the availability of charging and hydrogen infrastructure; the roll-out of advanced procurement training to translate sustainability criteria into daily sourcing decisions; and the extension of green-electricity contracts to remaining sites as existing agreements expire. In parallel, the enhanced carbon-footprint dataset will support the definition of interim science-based reduction targets on the path to Scope 1 and 2 neutrality by 2030 and deeper engagement with suppliers on Scope 3 hotspots.

We focus on the following five SDGs:

- **SDG 3** Good health and well-being **SDG 8** Decent work and economic growth **SDG 12** Responsible consumption and production
- **SDG 13** Climate action
- **SDG 17** Partnerships for the goals

Finally, 2025 will serve as a bridge to the Group's next strategic horizon. By combining resilient operations with transparent reporting, Losberger De Boer aims to strengthen stakeholder trust, foster innovation in modular and circular building solutions and create durable value for clients, employees and communities alikedemonstrating that resilience is not merely about withstanding change but about harnessing it for sustainable growth.



### Good health and well-being Sustainable employability, personal development, and the well-being of our people are important to us.



Decent working conditions and economic growth Sustainability and good working conditions are a key factor in selecting suppliers; with an updated Code of Conduct, we want to be able to guarantee a sustainable supply chain.



### Responsible consumption and production

We continuously develop new materials and solutions that have a smaller ecological footprint, and are easier to handle and transport.



### **Climate action**

In the future, we will present the entire carbon footprint of a project to our client, in combination with options to reduce this footprint.



### Partnerships

Through intensive collaboration and by sharing knowledge with longstanding, innovative partners, we aim to make great strides in the foreseeable future.

## Increasing long-term resilience

### Onno Koole

Group Marketing Director and CSRD Project lead 2023-2025

"After having published our first annual CSR report in 2022, Losberger De Boer made a clear commitment to further integrate ESG into our business strategy by attracting external expertise and aiming for a GRI level annual CSR report, an ambition level I gladly supported by taking on the project lead function. Our initial ambition was quickly superseded by the implementation of CSRD, which has significantly helped us develop awareness for a more sustainable way of doing business. Our ESG partner provided us with clear milestones that laid the groundwork for progress towards compliance, first described in our CSR report 2023.

In 2024, after attaining our first Ecovadis Gold medal and completing our first Corporate Carbon Footprint, we took another significant step forward by completing our first Double Materiality Assessment (DMA), a critical step in the process that enabled us to identify the topics of greatest importance to our business, our stakeholders and the world. This assessment ensured that our efforts were aligned with the needs and expectations of all involved, enhancing the relevance and impact of our actions. The work done for the DMA is being followed by aligning our future reporting with the Corporate Sustainability Reporting Directive (CSRD). This strategy will equip our company with the necessary knowledge to navigate the new regulations, while also fostering a comprehensive awareness of the significance of ESG within Losberger De Boer.

### Turning compliance into cooperation

During 2024, we were able to build deeper engagement across the organization. One of the most valuable steps was the series of DMA workshops held across our organisation. These sessions effectively translated complex legal reporting requirements into practical, operational topics, while also fostering dialogue, ownership, and shared understanding of our current impact and our sustainability goals. By organising cooperation on ESG across departments, we transformed a culture of compliance into one of cooperation, and reporting as a driver for progress.

Our ESG approach is now two-fold: it is both about compliance and about future-proofing our business, making it more resilient. By embracing CSRD early, we were able to better understand our environmental and social impact, anticipate

"The DMA sessions fostered dialogue, ownership, and a shared understanding of our current impact and our sustainability goals."

customer and stakeholder expectations, and make professionalisation, and we were able to appoint informed decisions about where we can improve. my new colleague Chaima Madani for this EcoVadis has provided a practical benchmark, position to take over full ownership of this topic helping us evaluate our performance and going forward. communicate transparently about our progress.

We have initiated the integration of sustainability criteria into our supplier selection and management processes, thereby beginning to direct our value chain towards more responsible practices. In 2024, procurement took proactive ownership of defining priorities and supported the data collection needed for CSRD reporting. Their engagement has had a tangible impact, especially in ensuring that ESG is not a theoretical concept, but rather a driver of decision-making and doing good business, financially and ethically.

Looking ahead, we recognise that our work is far from finished and our organisation needs further strengthening. We created a new full-time position, the first Group CSR Manager, to anchor our CSR efforts on group level and ensure further

## Increasing long-term resilience

Onno Koole

DMA

One key area of improvement for 2025 will be to deepen the link between our sustainability efforts and ESG and financial metrics. While the formal structure is coming into place with CSRD, we aim to enhance the substance of our data and align our ambitions even more closely with operational impact. There is also work to be done in engaging more suppliers in our ESG targets, where procurement has taken some very good steps already.

Even if CSRD regulations and compliance thresholds are eased as a result of the EU Omnibus proposal, we remain committed to this path. Our strategy is not solely driven by regulatory considerations; it is also guided by a sense of responsibility. We believe that transparency, accountability, and proactivity will strengthen our customer relationships, attract talent, and increase long-term resilience, as well as help us move our society towards a more sustainable future on our planet.

### Willingness to learn

One of the most memorable experiences of 2024 was the level of involvement of colleagues from all parts of the company in the DMA workshops. The mindset, eagerness to learn, and a shared sense of purpose contributed to this year's progress, which proved both achievable and motivating.

From a personal perspective, the decision to continue with our CSRD approach and EcoVadis is rooted in a belief: that we have a responsibility to leave the company and the world better than we found it. For ourselves, and for the generations that will follow."

### **Onno Koole**

Group Marketing Director and CSRD Project lead 2023-2025

# **Update DMA**

#### Double Materiality Assessment: Structuring priorities

In 2024, Losberger De Boer completed its first Group-wide Double Materiality Assessment (DMA), a critical milestone in aligning its ESG approach with the European Corporate Sustainability Reporting Directive (CSRD). Conducted in close cooperation with DFGE – Institute for Energy, Ecology and Economy, the assessment provides a structured basis for determining which sustainability topics are most relevant, both in terms of their impact on society and the environment (impact materiality), and their potential financial effect on the business (financial materiality). By taking into account both dimensions of materiality, the company has laid the groundwork for more transparent, consistent, and decision-relevant sustainability reporting.

### Bringing together global expertise

The process followed the European Sustainability Reporting Standards (ESRS) and was guided by EFRAG's assessment framework. Over a period of three months, Losberger De Boer organised a dedicated CSRD DMA workshop series consisting of eight thematic sessions, covering four overarching impact topics: Environment, Social, Governance, and Financial. These sessions brought together expertise from across the global organisation, reflecting both the company's decentralised structure and its integrated operational model.

The workshops assessed actual and potential impacts, risks, and opportunities across the value chain using predefined criteria such as likelihood, severity, scope, remediability, and financial magnitude. Topics ranged from greenhouse gas emissions and waste generation to business ethics, human rights, and supplier practices. The DMA's process, documentation and outcomes were subsequently checked and approved by the company's external auditor and reviewed and recalibrated in May 2025 by the newly appointed Group ESG Manager to ensure alignment with current strategic priorities.

### Key outcomes and learnings

In total, 12 material topics were identified, each assessed across both financial and impact dimensions. These include climate change, energy and resource use, waste management, working conditions, and supply chain responsibility. The outcomes of the analysis now directly shape the company's sustainability roadmap, guiding reporting disclosures as well as operational focus areas.

The DMA has also led to the implementation of concrete measures across key impact areas, from sourcing lower-impact materials and expanding worker safety programmes, to embedding ESG criteria in procurement processes. These actions demonstrate that materiality is not only a tool for compliance, but a driver of strategic alignment and performance improvement.

Importantly, the Double Materiality Assesment is designed as a dynamic instrument rather than a one-off exercise. As stakeholder expectations, market conditions, and regulations evolve, Losberger De Boer is committed to regular reassessment of its material topics and to continuously improving the quality and relevance of its ESG disclosures.

By embedding the principles of double materiality into its governance processes, the company strengthens its capacity to manage risk, unlock opportunity, and contribute meaningfully to long-term value creation, for its clients, employees, partners, and society at large.





# **DMA Analysis**

Impact materiality



### Material Topics

### **Financial materiality**







# Sustainable procurement

### Sustainable Procurement:

### A core commitment at Losberger De Boer

At Losberger De Boer, sustainability and corporate social responsibility (CSR) are increasingly becoming embedded in daily operations. The company is committed to aligning its activities with global initiatives for a better future, ensuring that both its business practices and supply chain actively contribute to a more sustainable world. This commitment is reflected in its Sustainable Procurement Policy, which supports five key Sustainable Development Goals (SDGs), and the Supplier Code of Conduct, which is now an integral part of all new supplier contracts.

These frameworks guide procurement decisions and foster a steadily more sustainable supplier base.

To monitor progress, Losberger De Boer applies a developing set of metrics, including periodic procurement audits, supplier ratings, risk analyses, and adherence to the Supplier Code of Conduct. Dedicated procurement tools, such as the ISPnext Procurement Reporting Tool and VendorLink, support data-driven monitoring and supplier management. The progress and compliance are reviewed during the periodic International Procurement Days, where global procurement teams exchange best practices. CSR metrics are now included in quarterly procurement reports, providing insight into performance and improvement across all divisions.

### ESG: From compliance to commitment

On the ESG front, Losberger De Boer made important strides in 2024. Customers, especially in the event industry, are increasingly demanding proof of sustainability commitments. In 2024, the Group focused on two major objectives: identifying its top 10% of suppliers based on sustainability ratings and delivering procurement training on ESG topics Group-wide. The EcoVadis score on sustainable procurement improved significantly, reflecting tangible progress.

At the same time, the organisation acknowledges its limitations as a mid-sized group, striving to do its best within its sphere of influence. The company is developing more automated data systems to track carbon footprint metrics regularly, aiming for real-time monitoring rather than year-end reporting.

#### Towards integrated procurement

2024 marked a pivot towards stronger cooperation across the Group. The "One LDB" initiative aims to build a more integrated procurement team, creating synergy across the various regions. Instead of each division working independently, a Group Procurement team is being formed,

defining roles, responsibilities, and fostering communication for cross-border projects. This collaborative approach has already delivered results on complex projects like for the Technical University of Munich, which brings together expertise from multiple locations.

The Procurement team coordinates, sets targets, and brings people together, ensuring that all options are considered and joint progress is made throughout the Group. This approach has been instrumental in driving both operational improvements and strategic alignment between the divisions.

Another focus area is the selection of the best procurement tools to support this transformation as the need for unified, future-proof solutions became more obvious. The organisation is currently evaluating providers and considering how new tools can integrate CSRD and ESG requirements. This careful selection process is laying the groundwork for more standardised, efficient, and sustainable procurement processes.

### **Outlook for 2025**

In 2025, several Group-wide objectives will be pursued to strengthen Procurement's contribution to the ESG program. The team will engage the top 10% of suppliers based on sustainability ratings and will introduce supplier assessments, audits, and guidelines to align practices with CSRD and CSR regulations and goals. Internally sustainable procurement programs and workshops training will be organised to enhance ESG awareness among procurement staff across the Group.

# Building a sustainable future

#### Nicolas Bernardo

COO Aluminium System Division, Directeur Général Losberger France & Losberger De Boer Hungary and Group Procurement lead.

"In 2024, Losberger De Boer strengthened its sustainability foundation, preparing for a more integrated and dynamic approach across regions in 2025. As a provider of modular structures for diverse markets, sustainability and CSR are becoming essential to meeting customer expectations, ensuring long-term business resilience, and contributing positively to society and the environment.

"Step by step, we are turning ESG from a requirement into a shared mindset, making sustainability part of how we operate every day."

A notable example of cross-divisional cooperation leading to positive ESG advantages is the Munich project for the Technical University of Munich. This project integrates the expertise of multiple divisions within our company. The project integrates rental stock, new production, and container modules, resulting in a flexible, comprehensive solution tailored to the client's needs. This is a prime example of effective internal cooperation.

From an ESG perspective, the modular and hybrid construction approach optimises resource efficiency, reduces construction waste, and shortens on-site assembly time, leading to lower emissions and minimised environmental disruption. Additionally, the adaptable design supports long-term use flexibility, aligning with principles of circularity and sustainable asset utilisation.

### **ESG:** Customer and Team engagement ESG considerations have become essential prerequisites, particularly within the event sector, where tender participation often requires demonstrable CSR commitments. EcoVadis ratings serve two primary functions: they validate these commitments and provide a strategic advantage in securing projects with major clients.

ESG initiatives have garnered significant internal engagement. Our teams across the organisation actively participate in procurement workshops and local environmental activities, demonstrating a commitment that extends beyond routine responsibilities. This collective engagement ensures that ESG principles are embedded throughout the organisation, not merely as compliance measures but as shared values.

### Building a sustainable future

Nicolas Bernardo

### Innovative solutions

Our French business unit brought sustainable innovation with the Solar Panel innovation project, which focuses on developing certified technical solutions for integrating solar panels into both new and existing permanent structures. Third-party validation of these solutions ensures technical reliability and insurability, while also creating opportunities to retrofit existing customer installations.

#### Initiative Durable

In 2024, efforts were concentrated on standardising documentation, formalising supplier expectations, and streamlining the collection of carbon footprint data. The transition from initial data collection to professional, automated systems enables more effective monitoring and control of emissions. The development of monthly KPI dashboards supports improved oversight and responsiveness.

Our company has a long-standing commitment to integrating sustainability into our operational practices. Prior to the implementation of the Groupwide ESG approach, I initiated the partnership with Initiative Durable, a local sustainability consultancy group. We developed annual improvement plans for our French operations setting measurable targets,

including supplier sustainability assessments and comprehensive procurement training. We defined real KPIs, tracked recycling targets, and built the foundation for our broader ESG roadmap. Key objectives for 2025 include further refining data collection processes, broadening the top 10% supplier sustainability initiative, and extending procurement training across all global operations.

I am proud to see that this approach improves step by step and that many colleagues and more and more customers and partners join our journey to a more sustainable future."

### Nicolas Bernardo

COO Aluminium System Division, Directeur Général Losberger France & Losberger De Boer Hungary and Group Procurement lead.

Introduction

Kingdom of Saudi Arabia

### Formula E

### **Rental Projects Division**

As part of the ABB FIA Formula E World Championship, the Diriyah ePrix is a premier electric street racing event attracting global attention. To elevate the guest experience at its sixth edition, STAMiNA Productions partnered with Losberger De Boer to deliver a temporary hospitality venue that matched the prestige and pace of the event.

The result was the Emotion Club, a VIP space built using the Delta Vista structure, designed to give guests panoramic views of the race while enjoying comfort, exclusivity and style. The two-storey structure featured a striking cantilevered canopy entrance, warm ambient lighting, custom roof and wall linings, insulated flooring and a fully integrated HVAC system.

Delivered under tight timelines and complex site conditions, the project demonstrated Losberger De Boer's ability to provide turnkey project management, consulting support and flawless execution.

# **Balancing** operational excellence and sustainability

Mijke Admiraal - Zijp Procurement Manager Rental Projects Division "At Losberger De Boer, procurement plays a pivotal role in ensuring operational efficiency while driving the company's sustainability ambitions. Within the RPD division, the Procurement department carries broad responsibilities, from sourcing technical components for CAPEX and special projects to supporting sales offices with supplier selection, contracting, auditing, and evaluation. Our objective remains clear: to establish a resilient, transparent, and responsible supply chain that supports both business goals and Losberger De Boer's CSR commitments to people and planet.

"Through sustainable procurement, we ensure a resilient and transparent supply chain while also making a positive impact on people, the planet, and future generations.'

### 2024: Progress through cooperation and innovation

In 2024, enhancing internal cooperation, particularly with the ASD division, was a major focus. By aligning processes, production flows were streamlined, resulting in improved cost efficiency and higher output quality. Centralised production facilities have enabled better control of the supply chain, reducing risks and strengthening transparency, fully in line with the CSR objectives laid out in the Procurement Policy.

A major milestone this year was the launch of the Sustainable Procurement Policy, embedding environmental, social, and economic criteria into supplier selection processes. Significant progress was also made in integrating Corporate Carbon Footprint (CCF) data into procurement decisions, ensuring sustainability is treated as a core requirement rather than an afterthought.

Multiple initiatives reflect this progress: the adoption of HVO100 and TRAXX fuels by suppliers, reduced CO2 emissions through optimised transport and the introduction of an electric truck, pilot recycling projects for workwear, first steps taken towards usage of sustainable products from our suppliers, KANBAN systems in workshops, and maximised waste separation efforts. Each of these steps, whether large or small, collectively contributes to reducing our environmental footprint.

# **Balancing operational** excellence and sustainability

Towards a unified Group approach

In 2024, Procurement teams from RPD, ASD, and MSD worked together to standardise CSR-driven procurement practices across the divisions. In collaboration with consultant DFGE, an ESRS strategy was developed, establishing frameworks for supplier audits, vendor ratings, and CSR reporting. Digital supplier management tools are being assessed to enhance contract management, evaluations, audits, and CSR reporting. This holistic system is continuously monitored, evaluated, and improved, ensuring sustainable and ethical procurement through data exchange and shared insights.

Mijke Admiraal - Zijp

### Ambitions for 2025: Raising the bar

For 2025, Procurement has set ambitious goals. The aim is for 10% of top-spend suppliers to be designated as "A-vendors" with a sustainable profile, directly contributing to SDG 12 (Responsible Consumption and Production) by prioritising suppliers that support sustainable production methods.

Another key goal is comprehensive training for all procurement staff on environmental aspects of the supply chain. The newly developed "Basics of Sustainable Procurement" program will raise awareness of CSR topics and help integrate sustainability into daily procurement work. This initiative aligns with SDG 13 (Climate Action), equipping the team to better understand and manage environmental impact and take effective climate-related action.

### Creating long-term impact

For Procurement, ESG is not a passing trend but a strategic foundation. It mitigates supply chain risks, ensures compliance with regulations such as CSRD, and responds to growing customer and market demands for sustainable suppliers. An ESG-driven procurement policy delivers long-term cost savings, strengthens brand reputation, and opens new market opportunities.

As a buyer, I can directly influence how resources are allocated. This responsibility drives my commitment to selecting suppliers who help build a better world, creating value for the business while contributing to sustainability, fair labor practices, and climate awareness. This accomplishment fills me with pride."

### Mijke Admiraal-Zijp

Procurement Manager Rental Projects Division



### SolarTex

### **Aluminium Systems Division**

In response to the growing demand for renewable energy, and in parallel to our Solar4Rental energy solution for temporary event structure use, Losberger De Boer has developed SolarTex, integrating rigid photovoltaic (PV) panels on membrane rooftops of our permanent building solutions. These structures were designed for use in industrial and public sector settings. They now offer on-site energy generation through solar integration, enhancing both environmental performance and energy efficiency.

The pilot installation was conducted on a Prostock building measuring 20 by 30 meters. These structures are commonly utilised for warehousing and logistical operations. The PV panels facilitate on-site energy consumption, thereby reducing our reliance on external electricity sources.

The solution is designed to deliver measurable energy savings over time and offers a favorable return on investment, reinforcing the company's ambition to expand its range of sustainable construction solutions.

"The Aluminium Sales Division is responsible for manufacturing all aluminium and most steel components used in the Losberger De Boer's structures. These components are supplied to both the internal Rental Project Division and external sales markets. As the Group's primary production facility, the Fürfeld site plays a key role in Losberger De Boer's sustainable procurement strategy. Our procurement team is responsible for sourcing over 2,000 tons of aluminium annually, along with significant volumes of steel. We are committed to acquiring high-quality raw materials, ensuring reliable delivery, and cultivating long-term supplier relationships. The majority of our suppliers are based in Germany. This strategy, initially focused on quality, has now become a key contributor to the company's broader sustainability objectives.

### Reliable suppliers, responsible practices

Many of our current supplier relationships span decades, resulting in mutual understanding, reduced error margins, and minimal waste. Losberger De Boer's long-term strategy has been particularly effective in integrating CSR criteria into the supply chain. Regular audits, including on-site visits with quality teams, assess real working conditions, production methods, and environmental practices in addition to document checks. The result is that suppliers consistently meet or exceed CSR requirements without the need for major changes or replacements. Our materials are sourced from suppliers with bestin-class environmental certifications and strong circularity credentials.

Recycling plays a key role in daily operations at the Fürfeld site. All aluminium and steel waste is recycled in closed loops through trusted partners, ensuring that no materials are lost. The principle of "Every gram counts" is not just a mindset; it's a

## Long-term partnerships for a sustainable supply chain

**Eckhard Froede** Manager Procurement Aluminium Systems Division

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Sustainable procurement

Program 2025

Measuring Performance

### "Every gram of material I source responsibly today, is a small promise to tomorrow."

business practice. Furthermore, investments made in modern machinery during the pandemic years have led to a reduction in energy consumption and an enhancement in in-house capabilities. Instead of outsourcing multiple stages of production, we have prioritised insourcing wherever feasible. This improves control over quality and timing while also significantly reducing transportation-related emissions.

### Shared goals, collective impact

Close cooperation with procurement colleagues from RPD and MSD is essential for ensuring alignment and knowledge sharing across divisions. Our team's extensive expertise, spanning from technical production to project-based sourcing, establishes a solid foundation for future sustainable growth.

Looking ahead to 2025, the emphasis will remain on strengthening sustainable supply

chains through long-term partnerships, supplier transparency, and responsible sourcing. Rather than implementing short-term fixes or reactive programs, the focus is on integrating CSR deeply and consistently into procurement practice.

For me, the underlying motivation behind these efforts is evident. There is only one planet, and industry must take responsibility. Procurement plays a pivotal role in that effort. This commitment is not merely a matter of compliance or reporting; it is a continuous process that guides day-to-day decisions, resulting in tangible and long-lasting impact. It is through these choices that meaningful progress is achieved."

### **Eckhard Froede**

Manager Procurement Aluminium Systems Division



## **Eichendorffschule**

### **Modular Systems Division**

The Eichendorffschule in Kelkheim needed to expand its classrooms to meet the increasing demand for teaching space. In the period from November 2023 to May 2024, Losberger De Boer realised an extension to the existing school building using room modules in modular construction. The old facade was removed and replaced with modern facade elements. An air-to-air heat pump installed for heating and air conditioning, while the additionally insulated facade served to further reduce energy consumption. Losberger De Boer designed and installed 23 modules, adding five classrooms for approximately 150 students to the existing school-building.

As the schoolyard was used as a construction site, the logistics posed a particular challenge. Nevertheless, the delivery and assembly of the room modules went smoothly. The modular construction method made it possible to organise the construction process efficiently and to disrupt ongoing school operations as little as possible.

### Sustainability at the neart of procurement

Meike Hüttl rocurement leamleader Iodular Systems Losberger M

"At Losberger De Boer Modular Systems Division (MSD), procurement is more than just sourcing and a strong lever for driving our ESG agenda. Procurement decisions regarding the sourcing of goods and services are directly linked to our Scope 3 carbon footprint, which accounts for 96% of our total carbon footprint. Every procurement decision we make has a measurable ESG impact.

Our division specialises in producing, sales and rental of modular room systems for a wide range of customers from industry, commerce and the public sector, for example temporary buildings, frequently used in schools and kindergartens. The steel used in these modules is highly recyclable and can be reprocessed after their 20–25-year lifespan. At the end of their lifecycle, containers are either repurposed or fully recycled, helping to conserve resources and minimise waste.

In 2024, procurement activities were firmly embedded within Losberger De Boer's broader ESG framework. The focus is on bundling deliveries, reducing transport emissions, and sourcing as locally as possible. The division prioritises partnership-based supplier engagement to strengthen relationships and minimise supply chain risks. 95% of our MSD's suppliers are located in Germany. This proximity not only reduces transportation emissions but also fosters long-term supplier partnerships.

Another important milestone in 2024 was the rollout of a new Group-level sustainable procurement policy, developed in close cooperation with Losberger De Boer colleagues across the divisions. This policy will now be supported by comprehensive training for all procurement professionals across Losberger De Boer.

While much of the ESG focus lies in materials such as steel and wood, the Modular Systems Division has also pioneered initiatives in indirect procurement. One such initiative is the paper towel recycling project. Partnering with a local wholesaler and manufacturer, MSD established a closed loop recycling system: dedicated waste bins collect used towels, which are then processed into new paper products. Complemented by an internal awareness campaign encouraging employees to use no more than two towels, making sustainability visible and actionable in daily office life. It's a simple idea, but it shows how small changes can make a real difference.

### "Every procurement decision we make shapes our sustainability footprint. It's where responsibility meets real opportunity."

For 2025, procurement will continue driving sustainability forward with projects such as C-parts supplier consolidation to optimise logistics and further reduce emissions. Enhanced audits with sharpened Health & Safety standards will ensure our suppliers remain aligned with Losberger De Boer's long-term sustainability commitments. Achieving real progress can only be made by the active involvement and cooperation of all partners in the supply chain.

A great opportunity of procurement is that every decision holds potential, whether it's reducing emissions, improving worker safety, or strengthening partnerships. That variety keeps me inspired to keep pushing forward. Through this hands-on approach, procurement continues to serve as a cornerstone of Losberger De Boer's ongoing ESG journey."

### Meike Hüttl

Teamleader Procurement Losberger Modular Systems





### Laying the foundation for a robust ESG roadmap

"Throughout 2024, Losberger De Boer continued to turn ambition into action. The year began with clear objectives: complete a KPI baseline, advance the integration of ESG into day-to-day operations, and prepare our reporting framework for the evolving European Corporate Sustainability Reporting Directive (CSRD). These priorities were not merely formalities, they were essential steps in developing a realistic, Group-wide sustainability roadmap.

Despite regulatory delays caused by the EU Omnibus proposal and uncertainty around which companies will ultimately fall under CSRD obligations, ESG is a business-critical responsibility. Whether or not Losberger De Boer formally has to comply with CSRD in the short term, we made the strategic choice to continue on this path. Customers, partners and employees alike are asking for transparency, reliability and progress.

A major milestone this year was the completion of our Group-wide Corporate Carbon Footprint (CCF). The results are forming the foundation for target-setting under the CSRD's climate chapter (E1), while also helping identify where our largest impacts lie, particularly around transport and scope 3 emissions. In parallel, we've invested in

# Ambitions, progress and program

Chaima Madani Group ESG Manager collecting reliable data, even where data maturity levels between regions vary widely. Standardising measurement across regions remains a challenge, but one we meet with pragmatic training, clearer definitions, and a flexible yet unified approach.

### Bringing ESG into daily practice

Our focus extended beyond environmental goals. In 2024, we began preparations for the procurement training to be held in 2025 to raise awareness of sustainable sourcing. We started translating the CSRD's language into day-to-day decision-making processes across departments, including e.g. Sales, Operations, and R&D. What implications does ESG have for project managers? What strategies can a sales colleague implement to offer a more sustainable product mix? What options are available to reduce water usage in cleaning processes? These are the kinds of practical questions we are beginning to answer.

International diversity remains both our strength and our challenge. While legislation may be drafted in Brussels, our reality spans continents. Environmental and social themes differ from China to the Middle East to Europe or the USA. A successful ESG strategy must reflect that. That's "Sustainability only works when it becomes part of everyday decisions, not an additional checklist."

why our materiality assesment (DMA) included all regions, ensuring regional assesments are recognised as Group-wide responsibilities.

Looking ahead, the 2025 CSR Report will serve as a bridge: our first report in CSRD format, not yet fully compliant, but structurally aligned. It will reflect what we measure, how we measure it, and where we intend to improve. And by 2026, we aim to present a comprehensive ESG strategy with clear direction, grounded in tangible progress.

2024 was about groundwork. 2025 will be about consistency. And beyond that, we build towards an integrated, credible, and globally relevant ESG approach."

**Chaima Madani** Group ESG Manager

# Balancing responsibilities

For over 15 years, Losberger De Boer has embraced a comprehensive approach to tracking both customer and employee satisfaction. Customer sentiment is continuously assessed through the Net Promoter Score (NPS), while employee satisfaction is evaluated via a comparative survey tool in a biannual basis. This structured approach has enabled the company to gain insights into what its clients and staff appreciate most, as well as identify areas where further improvements can be made.

Thanks to this consistent focus, Losberger De Boer has maintained strong and steady performance levels. In 2024, the company recorded an NPS of +74 (2023: +67), with an average satisfaction rating of 9.1 (2023: 9.0) The employee satisfaction score is measured biannually, the next survey is in 2025 (2023: 8.0 and 73% response rate).

Sustainability is also assessed through the EcoVadis rating system, which evaluates Losberger De Boer's performance across environmental, social, and governance dimensions. Taken together, these three metrics reflect the company's ability to strike a healthy balance between its economic success and its broader responsibility to people and the planet.

Gold medal Losberger De Boer began its cooperation with EcoVadis in 2021, a leading global platform for evaluating sustainability, providing insights, and offering tools for enhancing performance across international supply chains. The Rental Projects Division was the first to be assessed in 2022, achieving a silver medal, paving the way for full Group-wide participation by 2024. Since then, Losberger De Boer has successfully attained and upheld its Gold Medal sustainability rating and further raised its overall score to 82 out of 100 in 2025 (2024: 77/100), placing the company within the top 2% of all EcoVadis-rated businesses. In 2024, key advancements were made across all four evaluation categories, with particular gains in sustainable procurement, retention of ISO certifications, and more detailed action- and KPI-driven reporting across a wide range of areas.

EcoVadis recognised this progress as a notable shift in the company's sustainability journey, from foundational compliance and early-stage reporting in 2024 to more strategic execution and integrated ESG reporting by 2025.

Looking ahead, Losberger De Boer is committed to advancing its sustainability roadmap by setting concrete, measurable goals that support tangible, long-term impact.





