

Embedding Sustainability into Business Decisions



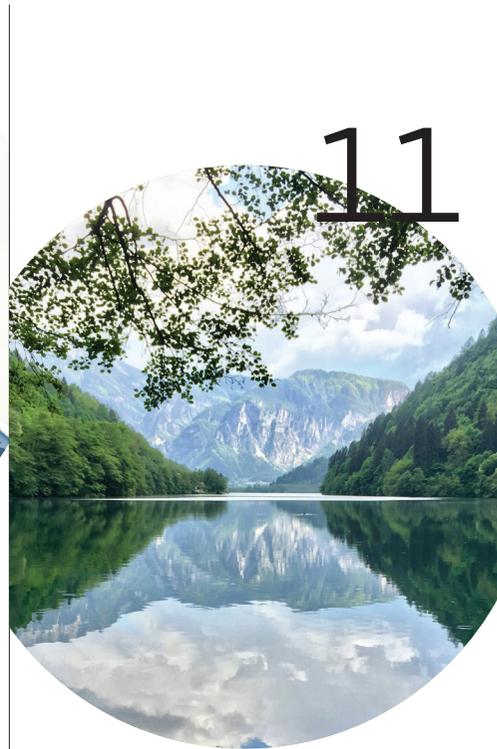
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One Click ESG's perspective



Business-Forward ESG

ESG is integrated into strategy and decision-making, not treated as a compliance exercise.



Proportionate & Practical

We tailor ESG solutions to an organisation's size, sector, and maturity.



From Requirements to Decisions

We translate ESG and regulatory requirements into clear, actionable business insights.



Embedded Governance

We help build governance structures that integrate ESG into everyday operations.



Robust Data & Reporting

We enhance ESG data quality and develop reporting that remains useful beyond compliance requirements.



Value Creation Focus

Our work supports measurable impact, cost efficiency, and long-term value.

CEO's Message

Our focus continues to be on making ESG practical to support better decisions, and building reliable and robust reporting structures that remain useful beyond compliance.

HASIB SHARIFZADA
Founder and CEO,
ONE CLICK ESG



Dear Stakeholders,

As the founder of One Click ESG, I'm pleased to present our first ESG impact report. Our reason for publishing this report is simple: we ask our clients to make their sustainability efforts transparent, measurable, and usable for decision-making, and we believe we should apply the same to ourselves. This report is an important step in making our own sustainability performance explicit and setting a baseline for our future efforts.

2025 was a year of major regulatory change in the European sustainability landscape, as ESG reporting moved from preparation to execution. Requirements became more concrete, and many organisations made progress in embedding ESG into their strategy, planning, and operations. Throughout the year, One Click ESG supported clients through this transition. This included strengthening ESG governance and reporting structures. We also aligned materiality assessments with evolving ESRS requirements. In addition, we helped improve the quality and consistency of ESG data. Our work helped organisations move towards more structured, reliable, and decision-relevant ESG reporting, while laying the foundation for more advanced ESG integration and VSME-aligned sustainability reporting.

2025 was also a year of reflection and strengthening for One Click ESG itself. We completed an EcoVadis assessment to benchmark our maturity as a sustainable organisation. We strengthened our internal policies, evaluated our own environmental metrics, reinforced our ethics and information security practices, and continued to invest in the development of our team. We also began sharing more of our ESG knowledge through our website and newsletter, contributing to a broader understanding of ESG among SMEs.

Looking ahead to 2026, our focus remains on practical ESG that supports better decision-making. We will continue to help organisations embed ESG into governance and business strategy. Our work will also focus on improving data quality. We will support the development of reliable and robust reporting structures. These structures are designed to remain useful beyond compliance, even as the regulatory landscape continues to evolve. By strengthening scalable ESG governance and data frameworks, we aim to increase our impact across a broader range of organisations in the coming year. Internally, we will build on the insights gained from our EcoVadis assessment and continue to improve our own ESG performance.

Basis of Preparation of the Report (B1)

This ESG report has been prepared in accordance with the Voluntary Standard for Small and Medium Enterprises (VSME), as developed by EFRAG. The report follows the VSME Basic Module and reflects the version of the standard applicable from December 2024 and also aligns with the SME guidance published by EFRAG in December 2025.

Scope: One Click ESG’s own operations and our client-impact.

The reporting scope covers operations of One Click ESG (One Click Finance B.V.) and applies to the reporting period 1 January 2025 to 31 December 2025. One Click ESG operates in the Netherlands and has no consolidated subsidiaries beyond the reporting entity.

Standards used: VSME (Basic module) as baseline; cross-references included where relevant.

Purpose: The purpose of this report is to provide transparent and structured information on One Click ESG’s sustainability approach, governance, and performance, while applying the principles of clarity and proportionality (as per the VSME).

Due to the nature of our business model, One Click ESG has limited exposure to impacts related to pollution, biodiversity, water use, workers in the value chain and affected communities.

Disclosures related to these topics are therefore not included in this report, in accordance with the VSME proportionality principle.

The preparation of this report was overseen by the management of One Click ESG. Management is responsible for the ESG strategy, the content of this report, and its alignment with the selected reporting framework.

7
Employees

Netherlands
Countries of Operations

Legal form	Private Limited Company
Consolidated entities	One Click ESG
NACE classification codes	M70.2.2 - Business and other management consultancy activities

About One Click ESG

WHO WE ARE

One Click ESG is a consultancy specialising in business-led ESG reporting and management. We are a multidisciplinary team with expertise in sustainability, finance, and project management. We approach sustainability from a business perspective, which sets us apart from other sustainability consulting organisations.

WHAT WE DO

We help organisations integrate ESG into strategy, operations, and financial processes. Our services span the full ESG lifecycle, including strategy, double materiality assessment, data collection and reporting. We also support our clients with developing an ESG business case and achieving EcoVadis, SBTi targets.

HOW WE DO IT

We work closely with finance, sustainability, HR, and legal stakeholders to embed ESG into core business processes rather than treating it as a compliance exercise. By connecting ESG governance with strategy, operations, and finance, we enable organisations to approach ESG as a driver of business opportunity, risk management, and sustainable growth. Our structured, collaborative approach provides clarity, actionable insights, and achievable goals aligned with measurable outcomes.



OUR PURPOSE

One Click ESG believes that sustainability and ESG should be integrated into business strategy and operations. We realise that an effective approach cannot be separated from operational business management. ESG must be measurable and must be integrated with existing initiatives and daily operations. When this is achieved, there is a high chance of success in ensuring that sustainability is supported by the entire organisation.

We are not just sustainability consultants, but experts with hands-on practical experience. Through our projects, we have gained expertise and know how to translate sustainability ambitions into concrete results.



OUR MISSION

Our mission is to help organisations embed sustainability into their core business processes. This enables them to manage ESG topics in a structured, measurable and decision-ready way, aligned with strategic objectives and regulatory requirements.



OUR VISION

We envision a future where sustainability information is an integral part of business steering, enabling organisations to manage performance, risks and long-term value with the same rigour as financial information.



OUR VALUES

Our work culture is built on three core values: Pleasure, Teamwork, and Responsibility.



PLEASURE

Work should be enjoyable and fulfilling.

We celebrate successes, support each other during challenges, and foster a positive working environment. An engaged and motivated team contributes to better outcomes for both our clients and our organisation.



TEAMWORK

Treating colleagues and clients with professionalism and respect.

We value diverse perspectives, encourage open communication, and listen actively. Trust and mutual respect are the basis for effective collaboration, both internally and in our client relationships.



RESPONSIBILITY

Taking ownership of work and upholding high standards of quality.

Each team member is accountable for delivering reliable and well-founded results, whether in internal work or client projects. We also take responsibility for advancing sustainability in a meaningful way, focusing on real impact rather than compliance alone.

In practice, these values shape a collaborative and supportive working culture. We encourage continuous learning, open feedback, and knowledge sharing, recognising that ESG requirements and best practices continue to evolve. We promote work-life balance and well-being and approach our client relations with the same attitude.

ESG GOVERNANCE AT ONE CLICK ESG (B1)

ESG governance at One Click ESG is organised around a multidisciplinary team structure covering environmental, social, and governance topics. Responsibilities are clearly defined and embedded in our work and project delivery. The expertise is structured across the three ESG areas. Environmental specialists focus on climate and resource-related topics; social and governance specialists cover workforce, ethics, and data governance, and finance and reporting specialists ensure alignment with reporting standards and audit expectations.

ESG activities are delivered through cross-functional project teams to ensure integrated decision-making. Project management and data analysis support clear ownership, quality control, and reliable handling of ESG data and documentation.

Management holds overall accountability for ESG strategy, internal practices, and alignment with applicable regulatory and reporting requirements. Oversight is integrated into existing management processes rather than organised as a separate sustainability function.

Our Impact: Approach to Client Sustainability

HOW WE CREATE IMPACT: OUR THREE PILLARS

Sustainable entrepreneurship delivers real value only when three fundamental elements come together: **Impact, Returns, and Integration**. It is this powerful combination that defines our strength.

Our team of business economists, chartered accountants, and environmental and technical experts works collaboratively to embed sustainability both strategically and operationally within organisations. Through these three pillars, we ensure that sustainability ambitions translate into measurable environmental and social impact, as well as tangible returns and cost efficiencies. We also ensure that sustainability is structurally embedded within the organisation.



IMPACT

We begin by understanding your organisation's revenue model and strategic ambitions. We map out where the biggest impact lies and where the most important risks and opportunities lie. To keep the approach practical and actionable, we prioritise themes that deliver the highest impact with low or no additional investment.

RETURNS

Sustainability should not only feel good; it should demonstrably create value. We help translate sustainability ambitions into measurable outcomes. We ensure **that initiatives are financially substantiated and integrated** into decision-making. In this way, sustainability becomes part of the revenue model.



INTEGRATION

Lasting progress requires structure. We ensure sustainability is not treated as a standalone initiative, but fully embedded into operations, roles, and decision-making cycles. This approach ensures sustainability remains effective even as pressures increase or priorities shift.

KEY PRODUCTS & SERVICES



ESG maturity scans, and double materiality analysis to identify ESG priorities and impacts, risks, and opportunities



ESG goals and targets that link to business and financial strategy, plans and internal controls



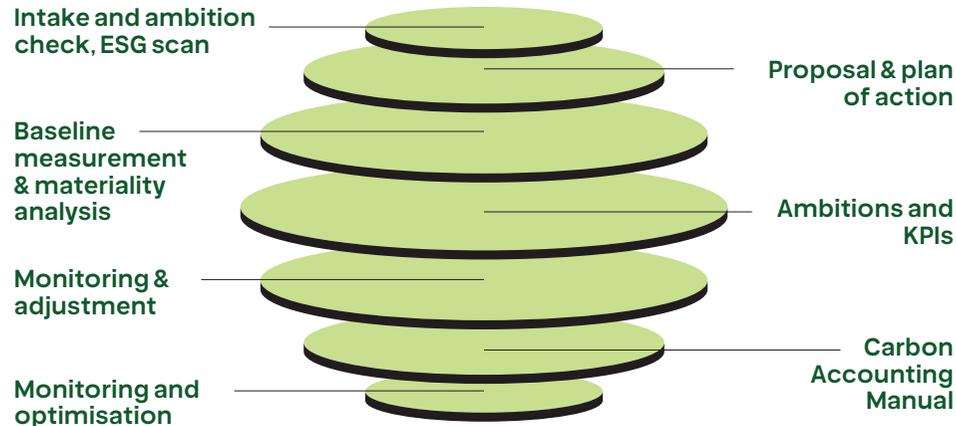
Data collection and ESG reporting framework (as per CSRD, VSME, EcoVadis, SBTi, etc.); dashboards for ESG reporting (GHG data)



Implementation support: policies, action plans, integration into organisation's planning and control

OUR INTEGRATED APPROACH

Our approach is practical, data-driven, and results-oriented. We don't offer generic advice, but rather a customised process with a proven structure that is aligned to each organisation's context, existing management systems, and level of maturity.



Intake and ambition check, ESG scan: Where does the company stand in terms of sustainability ambition, strategy goals, policy, and data.

Proposal & plan of action: Mapping out the necessary data, key people and focus areas such as CO₂ reduction, CSRD requirements and relevant sustainability standards; what needs to be measured, what data is needed, which are the internal departments to engage.

Baseline measurement & materiality analysis: GHG emissions, energy, waste, water use, and a materiality analysis to make a clear business case for sustainability.

Ambitions and KPIs: Formulating KPIs and goals that contribute to both operational efficiency and sustainability goals.

Monitoring & adjustment: Periodic measurements, dashboards, and clear reports that help manage both impact and returns.

Carbon Accounting Manual: Professional recording of data origin, calculation methodology, and results.

Monitoring and optimisation: Periodic progress reports, insights, and management advice.

We build on existing platforms, tools, and reports to enable efficient progress without reinventing systems.

This approach helps organisations strengthen ESG governance, integrate double materiality, develop CSRD- and VSME-aligned reporting, improve EcoVadis performance, and set GHG baselines and reduction targets.

OUR IMPACT – KNOWLEDGE SHARING

As part of our work, we also actively engage with the broader ESG community by sharing ESG knowledge to support broader understanding of ESG in practice, translating regulatory developments and project experience into clear, usable insights for organisations.

We publish ESG resources such as articles, checklists, whitepapers, and business case examples on our website. These cover topics such as ESG governance, double materiality, GHG accounting, and CSRD and VSME implementation. Through LinkedIn and our biweekly newsletter, we share concise insights, practical guidance, and explanations of regulatory developments, to help organisations stay informed and make sense of evolving ESG requirements.



Our Handprint: Client Outcomes

Our impact is reflected in the outcomes achieved by our clients. To illustrate our handprint, the following case studies present concise snapshots of selected client engagements.



TAUW Group – Integrating ESG into Planning and Control Cycle

CHALLENGE

Building on its existing sustainability initiatives and earlier Materiality Analysis, TAUW Group sought to further professionalise ESG by aligning it more closely with strategic and managerial processes, updating the materiality analysis and harmonising ESG reporting and monitoring across its European entities.

SOLUTION

One Click ESG supported TAUW in embedding ESG into its planning and control cycle, establishing a group-wide governance structure, and designing ESG budgeting and monitoring templates. The Double Materiality Assessment was updated in line with the latest ESRS amendments, and an internal ESG knowledge hub was developed to strengthen collaboration. We also guided TAUW through the SBTi certification process for its emissions reduction targets.

OUTCOME

- Group-wide ESG governance structure established
- ESG integrated into planning and control cycle
- Updated DMA aligned with ESRS (2025 amendments)
- ESG knowledge hub connecting experts across six countries
- SBTi validated emission targets



One Click ESG helped us put sustainability at the heart of our planning and control cycle. Their clear, hands-on guidance sharpened our double materiality analysis, improved our ESG processes, and helped validate our SBTi reduction targets. It helped aligning our steering with ESG priorities and strengthening governance across all countries.

TANJA VAN DINTEREN
CFO TAUW Group



Vrolijk Group – Building a Robust, Future-Proof Sustainability Programme

CHALLENGE

The Vrolijk Group, comprising construction company Vrolijk, housing developer Vrolijk Leven, and steel construction manufacturer Vrolijk Staalconcepten, has built a strong market position over the years. Ranked 22nd in the Cobouw50, Vrolijk delivers projects across distribution centres, industrial facilities, commercial spaces, cold storage, and cultural buildings. Sustainability is central to the Group's operations, with the CSRD process viewed as a strategic tool to strengthen future initiatives. One Click ESG is proud to support the Vrolijk Group on this journey.

SOLUTION

One Click ESG has laid a solid foundation by first setting up an ESG organisational structure with clear roles and responsibilities. Then, together with steering group members, a double materiality analysis was carried out using sector analyses, workshops, and various interviews. One Click ESG is currently supporting the Vrolijk Group in setting objectives and performance indicators and in setting up a data collection strategy.

OUTCOME

- Group-wide ESG governance structure established with clear roles and responsibilities
- Double materiality assessment completed in line with CSRD requirements
- Sustainability initiatives aligned with overall business strategy
- Clear sustainability objectives and KPIs defined



As CFO of the Vrolijk Group, I am very satisfied with One Click ESG's practical approach and guidance in our CSRD process. Sustainability is an essential value in our business operations, and we are following the CSRD process not only because it is mandatory, but above all because we see it as a tool to strengthen and improve our existing initiatives in a structured way for the future. One Click ESG's expertise and practical approach are helping us lay a solid foundation for our sustainability programme, and they have also inspired us to go beyond the basic requirements. We look forward to continuing our collaboration and making an impact on a sustainable future.

CORNÉ VAN NASSAU
CFO Vrolijk Group



Marvesa – Double Materiality Assessment and Data Collection Setup

CHALLENGE

Marvesa sought to identify the ESG material topics for CSRD purposes and integrate sustainability into its day-to-day business operations. The company also needed to formalise its GHG calculation and data collection methodology and improve data accuracy across Scopes 1–3.

SOLUTION

One Click ESG acted as Marvesa’s sustainability knowledge center. We supported in conducting a full CSRD compliant Double Materiality Analysis to identify the material topics for a good baseline. We also documented the full GHG methodology, created documentation for an audit trail for all data points, and converted operational data into meaningful KPIs. Finally, we developed the structure and groundwork for a VSME-compliant sustainability report, setting the stage for one of the first VSME-aligned reports in the sector.

OUTCOME

- Material ESG topics and impacts, risks, opportunities identified
- Data quality > 95 % and traceable data trails for GHG emissions
- KPI framework linking business data to sustainability goals
- VSME compliant ESG report



Thanks to One Click ESG, we now have consistent, traceable GHG data and a reporting structure aligned with the VSME Standard. Their guidance has brought structure to how we manage sustainability reporting internally.

KELLY CHANG
Controller, Marvesa



Vanquish Yachts – Establishing an ESG Foundation

CHALLENGE

Before One Click ESG’s involvement, Vanquish Yachts had several ESG initiatives in place but lacked a formal ESG framework or comprehensive emissions data tracking. As a growing yacht manufacturer, the company sought greater insight into its environmental footprint, a clear identification of material topics, and a stronger foundation for its sustainability approach.

SOLUTION

One Click ESG developed Vanquish’s first ESG governance framework, conducted a Double Materiality Analysis, mapped the value chain and IROs, and carried out the first complete Scope 1–2–3 GHG assessment. An ESG roadmap was also created to document results, identify data gaps, and highlight the direction for future targets and actions.

OUTCOME

- First full GHG inventory across Scopes 1–3
- ESG governance and data processes established
- Materiality analysis & IRO mapping completed
- Sector ESG benchmarking against EU yacht peers
- ESG roadmap created for next steps



One Click ESG’s work has brought structure and direction to our sustainability efforts. We have a clear ESG framework, our first full emissions overview, and a roadmap for the years ahead. Their thorough approach has given us clarity and a credible foundation to build on.

TJARKO DE JONG
Controller, Vanquish

Our ESG Footprint

This section outlines the ESG topics that are most relevant to One Click ESG, considering our business activities, scale, and operating model. Material topics were identified through an internal assessment that reviewed our service offerings, internal operations, regulatory context, and stakeholder expectations.

The assessment covered environmental and social impacts from office activities and business travel, workforce-related topics, and governance areas such as ethics, data protection, and responsible business conduct. Management input and internal documentation were used to assess relevance as per the proportionality principles of the VSME Standard.

Based on this assessment, One Click ESG has identified the following material topics:



Environmental

Climate mitigation (GHG Emissions) and energy use, circularity and resource use.



Social

Own workforce – health, safety and wellbeing, people development and training, diversity, equity and inclusion.



Governance

Anti-corruption and bribery, data privacy and information security.

ECOVADIS

As part of our sustainability journey, we also applied for the EcoVadis assessment in 2025 to benchmark our maturity across core ESG themes, such as labour and human rights, environment, and ethics. We achieved a Silver rating, reflecting the strength of our existing policies and management systems. The assessment helped us evaluate how well our internal policies, practices, and guidelines support responsible business conduct, and where further improvement is possible.

EcoVadis is a globally recognised sustainability assessment platform, and the EcoVadis badge reflects our commitment to strong ESG practices across environment, labour & human rights, ethics, and sustainable procurement.



Environmental Impact (B3, B7)

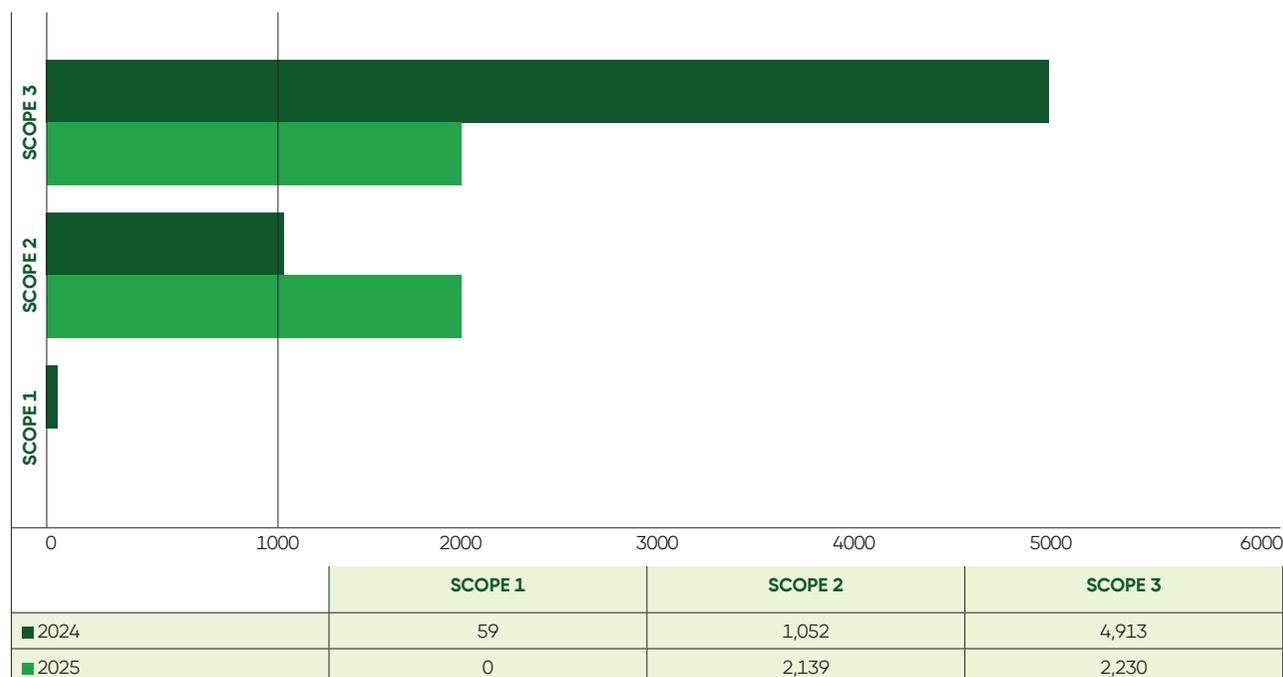
One Click ESG's environmental impact is mainly associated with office operations and business travel, and is managed through proportionate actions focused on emissions reduction, energy efficiency, and responsible waste management.

CLIMATE AND GHG EMISSIONS (B3)

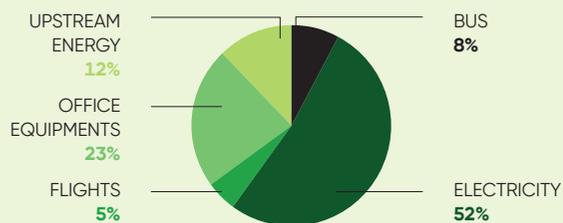
In 2025, One Click ESG's total emissions are primarily driven by Scope 3 activities: primarily purchased goods and services, employee commuting, and fuel- and energy-related activities not included in Scopes 1 or 2. There was a significant reduction in Scope 3 against base year 2024, due to a change of private diesel car to leased company EV, and reduction in waste. Second main contributor is Scope 2 emissions, arising from electricity consumption (increased from 2024 primarily due to higher consumption for charging electric car), as well as general use in a shared office building and limited gas consumption for heating. Scope 1 emissions are zero this year as a previously used diesel company car is no longer in operation. Overall, as compared to the baseline year (2024) the emissions per FTE have reduced by 52%. The emissions profile also reflects the nature of our office-based consultancy model.

	BASE YEAR	CURRENT YEAR	TARGET YEAR	REDUCTION TARGET (%)
GHG emissions (kgCO₂e)	2024	2025	2030	
GHG emission intensity Scope 1 and 2 (kgCO ₂ e/FTE)	278	357	139	50
GHG emission intensity Scope 3 (kgCO ₂ e/FTE)	1,228	372	356	71
Total GHG emissions intensity (kgCO ₂ e/FTE)	1,506	728	452	70

TOTAL CO₂e EMISSIONS PER SCOPE (kgCO₂e) CLICK ESG 2025



TOP 5 HIGHEST CO₂ EMISSIONS - ONE CLICK ESG 2024



Although our emissions impact is small, we are focused on cost-effective and practical measures to manage and reduce emissions.

- For Scope 1 and Scope 2 emissions, we aim to achieve a 50% reduction per FTE by 2030 compared to the 2024 baseline.
- To reduce Scope 2, we plan to explore new energy-saving measures in 2026 and increasing the renewable energy use.
- For Scope 3 emissions, 70% reduction (against a required 71% per 2024 baseline) in emissions intensity per FTE by 2030 has already been achieved. Remaining reduction will be through efforts on waste reduction, and continued preference for public transport.

ENERGY USE (B3)

ENERGY	2024 (BASELINE)	2025
Electricity consumption (kWh)	3.123	9.363
Renewable energy share (%)	18	18
Gas consumption (m ³)	13	44

Overall, our energy use increased in 2025 primarily because of moving to a slightly bigger office, as well as electricity consumption for charging a leased company EV. Energy reductions are planned for 2026 resulting from efficiency measures, such as use of motion sensors for lighting, and adjusted heating schedules to limit gas consumption outside working hours. Opportunities to increase the share of renewable electricity are reviewed annually in collaboration with the building owner.

At present, One Click ESG has not set quantitative energy reduction targets; this will be reassessed in the next reporting cycle as data maturity improves.

WASTE AND RESOURCE USE (B7)

Waste generation at One Click ESG is limited and mainly consists of commercial waste, paper, and cardboard. Waste separation follows the procedures established by the building management. Paper and cardboard are collected separately for recycling, while residual waste is treated as commercial waste. In 2025, The reduction is mainly caused by less waste generated by using more reusable food packaging. Waste separation currently is fully handled by the property management, and there were no improvements from 2024. The company aims to reduce waste generation and improve separation through internal guidelines, reduced paper use, and collaboration with the landlord. By 2030, One Click ESG aims to reduce waste intensity per FTE by 50% and increase the waste separation rate to 75%.

WASTE (KG)	2024	2025	2030	REDUCTION TARGET (%)
Waste intensity (kg/FTE)	79	55	39	50
Waste separation %	56	56	75	NA



POLICIES AND ACTIONS (B2)

Environmental actions at One Click ESG are guided by the Environmental Policy and Internal Sustainability Guidelines, applicable to all employees. The Environmental Policy sets commitments to reduce emissions and waste intensity, improve energy efficiency, and monitor environmental performance annually. The Internal Sustainability Guidelines translate these commitments into daily practices, including energy-saving behaviour in the office, digital-first working to minimise paper use, double-sided printing where required, and waste separation for paper and cardboard, general waste, and batteries or electronic waste. Together, these measures ensure consistent implementation and continuous improvement of environmental performance.

Social Impact: The People at One Click ESG (B8, B9, B10)

People are central to One Click ESG’s business and delivery model. Our focus is on providing fair working conditions, supporting employee wellbeing, fostering professional development, and maintaining a respectful and inclusive workplace through clear policies, regular training, and structured performance management.



WORKFORCE PROFILE AND WORKING CONDITIONS (B8)

At the end of 2025, One Click ESG had 7 employees, representing 6 FTEs based on actual hours worked. The workforce comprised 57% men and 43% women, with all employees based in the Netherlands and working primarily in an office-based environment. During the year, employees worked a total of 8,371 hours. All employees were eligible for family-related leave, and two team-building activities were organised to support collaboration and team cohesion.

METRIC	UNIT	2024	2025	2025 %
Headcount Men	Number at end of period	5	4	57
Headcount Women	Number at end of period	2	3	43
Headcount (Other)	Number at end of period	0	0	0
Total Headcount		7	7	100
Total FTE based on actual hours worked	FTE for the year based on hours worked	4	6	
Total number of actual hours worked	Number of hours actual worked during the year	5,814	8,371	
Number of team-building activities during the year	Number	2	2	
Number of employees eligible for family leave	Number	7	7	



HEALTH, SAFETY, AND WELLBEING (B9)

In 2025, no workplace accidents or near-miss incidents were reported, maintaining the zero-incident baseline from 2024. All employees completed health and safety training during the year, representing 100% workforce coverage. This achievement marks the completion of our goal to ensure full participation in annual health and safety training by the end of 2025, while continuing to maintain a safe working environment. In 2026, we aim to sustain this performance and further strengthen workplace safety practices where possible.

METRIC	UNIT	2024	2025
Total near-miss accidents at work	Number	0	0
Total number of actual accidents	Number	0	0
Total Safety accidents		0	0
Absenteeism during the year	Percentage	0.7	0.6
IF Rate (Incident frequency rate) / Accident rate	Percentage	0	0
Total training hours on health and safety issues	Number	4	16
Number of employees trained on health and safety issues	Number	1	5
Number of employees who underwent health check-ups	Number	0	0



PEOPLE DEVELOPMENT, TRAINING, AND PERFORMANCE MANAGEMENT (B10)

Training and upskilling are central to One Click ESG's growth, by helping our employees grow professionally and personally. In 2025, employees completed a total of 162 training hours, equivalent to 35 training hours per FTE and 27 hours per employee, representing approximately 2% of total working time. Training was supported through internal guidance and an external learning platform (Goodhabitiz) with a focus on ESG regulations, CSRD and ESRS developments, and professional consultancy skills. All employees participated in annual performance reviews, ensuring a 100% review coverage. The company aims to maintain full review coverage through 2026 to support structured feedback and development planning.

METRIC	UNIT	2024	2025
Annual training hours for all employees	Total training hours during the year	166	162
Training hours per FTE	Number	42	27
Training hours per headcount	Number	24	23
% of time spent on training	Percentage	3%	2%
Number of employees with regular performance reviews	Number	7	7
% of employees with regular annual reviews	Percentage	100%	100%
Number of skills trainings provided during the year	Number	1	5
Number of employees who underwent health check-ups	Number	0	0

Social Impact: The People at One Click ESG

DIVERSITY, EQUITY, AND INCLUSION (B10)

One Click ESG is committed to maintaining a respectful, inclusive and safe workplace. In 2025, no cases of discrimination, harassment, or violence were reported, maintaining the zero-incident

baseline from 2024. All employees completed DEI training, achieving 100% completion by the end of 2025. From 2026 onwards, annual refresher training will be continued to reinforce awareness and prevention.

METRIC	UNIT	2024	2025
Number of discrimination and harassment cases	Number	0	0
Number of employees trained on prevention of discrimination and harassment	Number	0	6
Percentage of female employees	Percentage	29%	43%

POLICIES AND ACTIONS (B2)

Social topics at One Click ESG are governed through the Employee Handbook, Code of Conduct, Onboarding and Training Handbook, Employee Wellbeing Guideline, and Employee Assessment Process Guide, all of which apply to all employees. These documents define standards for fair working conditions, wellbeing, professional development, and respectful behaviour. The Code of Conduct further reinforces the principles of respect, inclusion, and equal treatment, including expectations related to the prevention of discrimination and harassment. Working conditions are regulated

through clear employment terms, eligibility for statutory leave, and a structured onboarding process. Employee wellbeing is supported through practical guidance on office ergonomics, healthy work habits, regular breaks, and awareness of mental health and workload risks. Health and safety risks are reviewed periodically, supported by internal training. Professional development is addressed through mandatory annual performance reviews, goal setting, and access to internal and external training. Performance reviews are used to identify development needs and agree on individual learning objectives.



Business Conduct / Governance (B11)

Integrity and responsible conduct underpin all activities at One Click ESG. Our Code of Conduct applies to all employees, clients, and business partners and sets clear standards for ethical behaviour, legal compliance, and professional conduct. We apply a zero-tolerance approach to corruption, bribery, and fraudulent practices. All conflicts of interest must be disclosed and appropriately managed.



Protecting client and employee data is a core governance responsibility. Personal and confidential information is handled in accordance with GDPR requirements, supported by access controls, secure data storage, and defined retention periods. Confidentiality obligations apply to all employees, and suspected data breaches must be reported immediately.

A formal Whistleblower and Grievance Policy provides a confidential reporting channel for misconduct or policy violations.

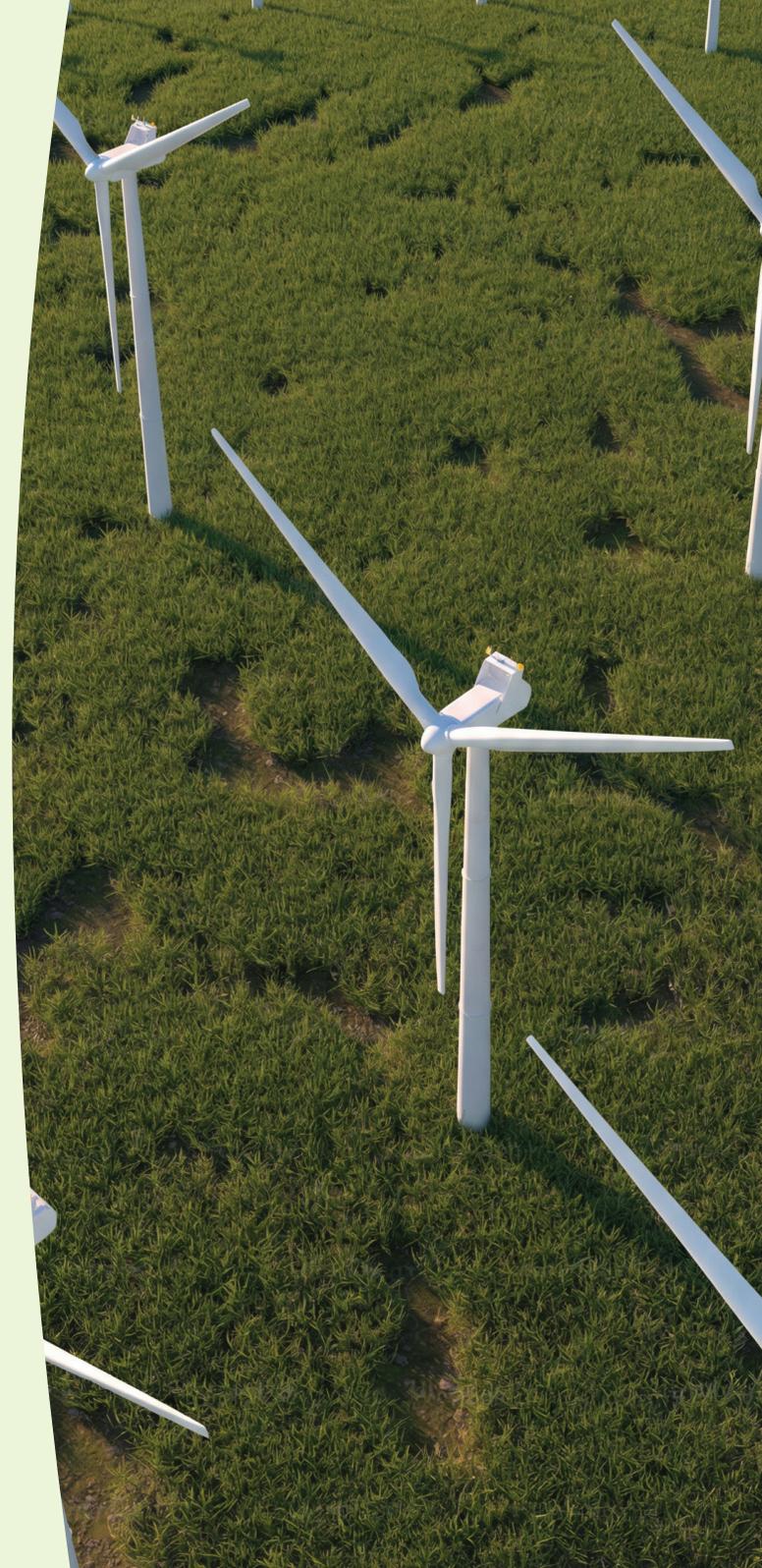
Reports can be made without fear of retaliation and are handled impartially, with appropriate follow-up measures where required. The principles of our Code of Conduct also apply to third parties. We expect clients and partners to act in line with applicable laws and ethical standards, as reflected in our contractual and professional relationships.

Management holds overall responsibility for governance, integrity, and compliance. The Code of Conduct and related policies are reviewed annually and updated where necessary.

Appendix

VSME CONTENT INDEX (BASIC MODULE)

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