



Our sustainable road to 2030

Sustainability Report

> update 2026

Foreword	2	Strategy pillar IV — Helping people grow	24
Our sustainability strategy	4	1. Taking care of people	25
Strategy pillar I — Comprehensive logistics solution	6	2. Focus on growth	27
1. Reliable tailor-made logistics	7	3. Organizational development	28
2. Innovation and quality	8	Strategy pillar V — Social responsibility	30
Strategy pillar II — Safety first	10	1. Transparency	31
1. Safety culture	11	2. Good governance	32
2. Monitoring	13	3. Involved in the community	33
3. Materials	15	VSME tables	34
Strategy pillar III — Climate action	16		
1. Decarbonization	18		
2. Environmental management	21		
3. Purchasing policy	22		

At Mervielde, consisting of Mervielde nv and Transport Van Heesvelde nv, we look back on a year in which our organization grew, through a significant expansion of our storage capacity as well as through the acquisition of Tanktransport Vereecke and Transport Plovie. Guided by our sustainability strategy, we – as a family-run business with over 80 years of experience – continue to build a forward-looking company in which sustainability, safety and social responsibility are central.

Over the past period, we have made tangible progress towards several of our strategic objectives. For instance, we have continued to invest in more efficient and sustainable transport solutions, strengthened our safety and quality management systems, and taken further steps to optimize our processes.

Together with our employees, customers and partners, we have achieved significant results.

With this first update report, we aim to communicate transparently about the progress made, the lessons we have learnt along the way and the priorities we will continue to pursue in the future.

We would like to thank our employees, customers, suppliers and partners for their commitment and cooperation.

We are convinced that, together with all our stakeholders, we can continue to build a sustainable and future-proof organization specializing in comprehensive logistics solutions.

**On behalf of the management and the Mervielde family,
Patrick and Koen Mervielde**



Our sustainability strategy

At Mervielde, sustainability has been central to our way of doing business for decades. It is in the choices we make, the way we work and the relationships we build with our customers, employees and partners.

In the run-up to our 2025 Sustainability Report, we developed a clear and structured strategy, with an ESG working group comprising staff from diverse backgrounds and with a range of expertise.

This resulted in a widely supported vision that incorporated the environment, social responsibility and good governance.

1

comprehensive logistics solution

2

safety first

3

climate action

4

helping people grow

5

social responsibility



For each of these pillars, we identified actions and key performance indicators. In this update, we provide **a brief overview of the current situation and the most recent key figures.**

In addition, we are also updating our reporting in line with the Voluntary Sustainability Reporting Framework for SMEs (VSME).

Comprehensive logistics solution

As a family business, we offer a comprehensive logistics solution for the transport, treatment and storage of liquids, in which, as a company, our employees make all the difference. We distinguish ourselves through the diverse solutions we offer, our can-do approach – which provides flexibility and customization – and our absolute reliability.

Transport

2,116,656 L
consumed Diesel

1,087,762 L
consumed HVO

Financial

€24.36 M
consolidated balance
sheet total

€49.48 M
turnover

253 FTE employees



1. **Reliable tailor-made logistics**

We combine years of expertise with innovative solutions to tackle logistics challenges in an efficient, sustainable and tailored manner. With a focus on maximum accessibility, flexibility, reliability and technological advancement, we ensure a seamless, safe flow of our customers' goods, fully tailored to their needs.

Every logistical challenge requires a unique approach, and that is where we excel. We develop tailor-made solutions, optimize transport and storage processes and continuously invest in additional infrastructure to grow with our customers and their unique requirements.

Capacity expansion

The targets set for 2025 were more than achieved. For example, we committed to expanding our capacity at least every two years by adding at least 300 m³ of additional tank container capacity through investments in new storage tanks and the expansion of existing infrastructure. During 2025, **20 new tank containers** were ultimately delivered, representing an **additional volume of 700 m³**. This meant that the target for 2025 was more than doubled.

Specialization

In addition, we continued to invest in specialized transport vehicles tailored to our customers' specific logistical requirements. In 2025, **10 new specialized tanker trucks** were put into service, including vehicles specifically designed for high-value and temperature-sensitive transport applications.

In 2026, we will continue to focus on further specialization and capacity expansion. The emphasis is on additional specialized tanker trucks that meet our customers' evolving logistical needs. Moreover, we are expanding our storage capacity by 20% to meet growing demand from sectors such as the automotive and chemical industries. At the same time, we invested in new blending facilities within our warehouses, thereby increasing our blending capacity by 50%.



**'The use of
1,087,762 litres
of HVO fuel
resulted in a
682% increase'**

2. Innovation and quality

Innovation and quality are an essential part of our strategy and day-to-day operations. We have been operating in accordance with the ISO 9001 and ISO 22000 standards for many years. In a sector that is constantly evolving, we continue to invest in sustainable technologies, more efficient processes and innovative solutions that enhance both our own operations and those of our customers.

Green energy sources

A key objective is to reduce the use of fossil fuels. By 2030, we aim to reduce the use of conventional diesel (B7) by at least 50% compared with the base year of 2020, by making maximum use of alternative and green energy sources.

We also made significant progress in this area in 2025. Total consumption of conventional diesel fell to 2,116,656 litres, **a reduction of 32%** compared with 2024. At the same time, the use of HVO fuel rose sharply to 1,087,762 litres, representing **a 682% increase** compared with the previous year.

This trend confirms our clear commitment to more sustainable fuels and a further reduction in our carbon footprint.

Partnerships

Furthermore, we continue to work actively with customers and partners to test and further develop new technologies for transport, storage and cleaning. We respond to innovations within the industry, but also take on an innovative, pioneering role ourselves.

Innovative applications

In 2025, our investments included the installation of a new type of above-ground storage tank at the Mervielde Terminal depot.

The launch of the innovative AI project focusing on distribution tanker trucks – aimed at better supporting the correct loading and unloading of various liquids and minimizing human error – also falls within this theme. The business case and research phase for this were initiated in 2025 and will continue in 2026.

In the coming years, we will continue to focus on innovative applications that contribute to safety, quality, efficiency and sustainability within our logistics operations.

For example, we are implementing a real-time stock management system for all of our land tanks that are leased for a minimum of three years. Similarly, the BREEAM methodology was applied for the construction of the new office at Mervielde Terminal.

Safety first

We strive to be an organization where safety, health, quality and sustainability meet the highest standards and form an integral part of our corporate identity. We are constantly working to ensure a safe working environment, excellent service and a sustainable future.



1. Safety culture

Safety remains an absolute priority at Mervielde. We aim to provide a working environment in which staff can carry out their work safely and with confidence every day. We do not limit ourselves to complying with legal obligations or customer requirements, but consciously strive to achieve a higher standard of safety across all our activities.

Development

To achieve this, we continuously invest in training, awareness-raising and systematic monitoring. Every year, initiatives and training programmes are organized that are tailored to the various roles within the organization. Through in-house training, toolbox meetings, work instructions and practical training sessions, we ensure that employees develop the necessary skills and competences to carry out their jobs safely.

A key tool in this regard is our **competency matrix**. For each role, it determines which training courses are required and how frequently they need to be repeated. In 2025, this matrix was further refined for all worker profiles. Over the past year, compulsory training courses were actively monitored. In addition, various toolbox meetings were organized.

For 2026, this approach will be further professionalized through more structured follow-up, additional toolbox meetings and specific drivers' meetings.

Onboarding process

Safety was also given additional attention within the onboarding process. Safety topics were further integrated into the onboarding programme for new employees, so that they become familiar with our safety procedures, expectations and corporate culture from their very first day at work.

The onboarding procedure was revised in 2025 and largely rolled out. In 2026, implementation will be finalized across all departments and roles.

Public awareness

In addition to internal safety, we are also strongly committed to raising public awareness of road safety. By organizing and supporting road safety workshops, both in person and online, and through initiatives such as 'Safe on the Road', we reached a large number of schoolchildren in 2025.

The target of at least 400 pupils per year was comfortably exceeded, partly thanks to an event involving several schools working together.

Training

From 2026, we aim to further strengthen our safety measures by ensuring that every member of staff undertakes annual safety training, both on-site and online. In doing so, we aim to further raise safety awareness, teach staff to recognize unsafe situations more quickly and foster an open safety culture in which colleagues actively call each other to account for unsafe behaviour.

‘By continuing to invest in training, prevention and awareness-raising, we are continuing to build a safe, responsible and forward-looking working environment’

2. Monitoring

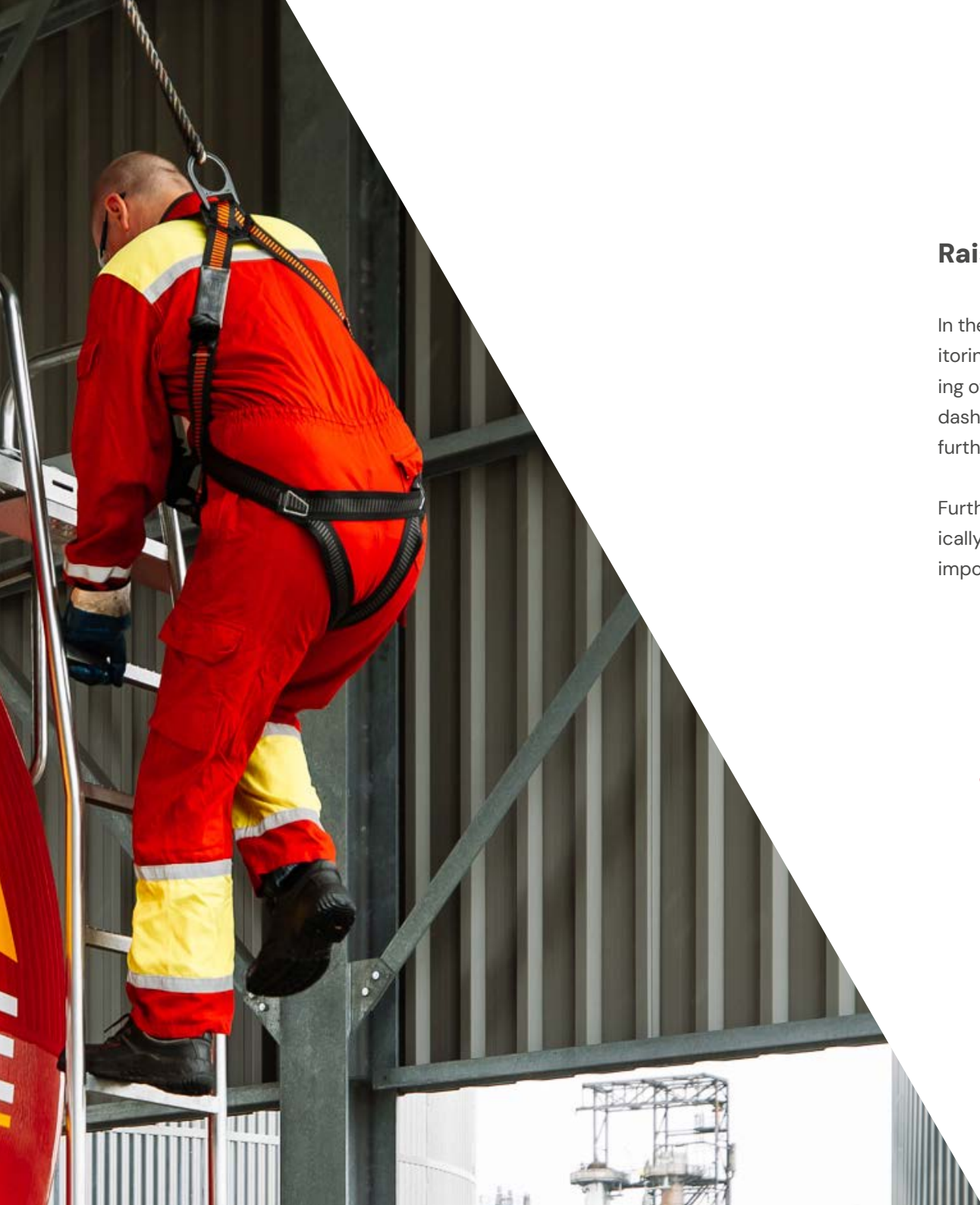
A strong safety culture begins with awareness, follow-up and continuous improvement. That is why we are strongly committed to the accurate recording and analysis of work-related incidents, including near-misses. Through awareness-raising and clear, accessible procedures, we aim to encourage staff to report incidents consistently, so that risks are identified more quickly and preventive measures can be taken in good time.

Recording and analysis

In 2025, two workplace accidents were recorded. Both incidents were thoroughly analysed, following which corrective measures were taken to prevent a recurrence.

In addition, minor incidents and first-aid cases are already systematically monitored by the HSEQ department.





Raising awareness

In the coming period, we intend to further strengthen this monitoring through additional awareness-raising, improved recording of first-aid data at all sites and the development of a central dashboard for safety monitoring. Line managers will also receive further training and be more closely involved in this process.

Furthermore, safety and workplace accidents will be systematically included in management meetings, which underlines the importance of this issue within the organization.

'By continuing to invest in monitoring, prevention, technology and personal protective equipment, we are reinforcing our commitment to providing a safe and healthy working environment for all our employees and partners'

3. Materials

We continue to invest in the latest safety technologies and protective equipment. For all new investments, we explicitly assess what additional safety measures are possible, and where relevant, we deliberately go beyond the legally required standards.

Safety systems

For example, in 2025, **three new tractors were delivered, equipped with advanced ADAS safety systems**, even before this technology became a legal requirement from June 2026. These vehicles are fitted with systems such as Lane Change Support and Driver Monitoring Systems (DMS), which enable better detection of driver distraction and inattention. In addition, further investments were made in collective fall protection during sampling operations, to replace individual safety systems, and roof safety measures were installed at the office building at Mervielde Terminal in the form of a permanent balustrade structure.

Personal protective equipment

Personal protective equipment (PPE) also remains a key focus area. All staff who require PPE to carry out their duties are provided with the necessary equipment. This equipment for drivers and operators is inspected annually. In 2025, an investment of over 52,000 euros was made for this purpose. The checklists and monitoring of this equipment are managed centrally within HSEQ to ensure correct and consistent application.



Climate action

We want our positive social and economic impact to grow without negatively impacting the environment. We are working on solutions to manage and reduce our carbon footprint and overall environmental impact in a structural and controlled manner. We promote our commitment to green energy and fuels and our focus on environmental management throughout the chain.

Recycling

1,513.37 tonnes
recycled materials

1,512.89 tonnes
recycled waste

Waste

499.16 tonnes
hazardous waste

1,013.73 tonnes
non-hazardous waste



Energy **1,078,485 kWh**
total electricity consumption

245,786.77 kWh
renewable energy produced

Water **57,061,000 L**
groundwater consumption

57,785,000 L
water consumption for cleaning

5,826,000 L
drinking water consumption

66,112,000 L
industrial wastewater

**'Analysing and reporting
on our progress is an
integral part of our
sustainability strategy;
this is reflected, amongst
other things, in our
participation in the Voka
Charter for Sustainable
Entrepreneurship
and EcoVadis'**

1. Decarbonization

Since 2020, Mervielde has been systematically monitoring its CO₂ emissions in order to take targeted measures to reduce its environmental impact. Sustainability and climate action form an integral part of our long-term strategy, under which we are fully committed to energy efficiency, alternative fuels and innovative logistics solutions.

	CO ₂ emissions in tonnes					
	2020	2021	2022	2023	2024	2025
Scope 1	13,560	13,887	13,966	14,565	12,588	9,108
Scope 2	176	131	0	0	0	0
Scope 3	0	50	489	329	451	761
Total	13,737	14,058	14,455	14,985	13,039	9,869

CO₂ analysis

Our CO₂ analysis shows that the largest proportion of scope 1 emissions – and also of total emissions – comes from truck transport.

Even within scope 3, a significant proportion of emissions is related to transport activities carried out by subcontractors.

'It goes without saying that the reduction measures therefore focused primarily on making our transport operations more sustainable and optimizing them, whilst not losing sight of other sources of emissions'

reduction of
3,691
compared
to 2020

A key measure within this approach is the deliberate retention and expansion of the number of multi-compartment tanker trucks within our fleet. Thanks to these specialized vehicles, smaller loads can be combined, leading to fewer transport journeys and more efficient logistics planning. In 2025, additional **multi-compartment distribution trucks** were ordered, with deliveries scheduled for 2026 and 2027.

	Alternative fuels in tonnes of CO ₂ equivalent					
	2020	2021	2022	2023	2024	2025
Diesel	11,777.97	11,341.00	11,361.00	12,165.00	10,114.64	6,881.25
B 30		94.50	25.87	51.90	50.40	48.79
B 100		9.70	6.72	7.80	8.20	8.25
HVO					48.20	478.62

Alternative fuels

Furthermore, the transition to alternative fuels remains a key priority within our climate strategy.

By 2030, at least 50% of our fleet must run on alternative fuels such as HVO and hydrogen, measured against the base year of 2020. In 2025, this target remained firmly on track, with **34% of fuel consumption already met by HVO**. This resulted in a well-to-wheel **CO₂ saving of more than 3,000 tonnes** of CO₂ equivalent compared with conventional B7 diesel. Two electric vehicles were also purchased, which are due to be delivered in Q4 2026.

FLOWdrive

As well as investing in vehicles, we are also strongly committed to promoting more efficient driving behaviour. Since 2022, we have been running a **comprehensive FLOWdrive programme that actively supports drivers in reducing fuel consumption and emissions**. This programme has already led to significant savings in diesel consumption, with a 6.45% improvement between Q3 2023 and Q3 2025, and a 5.6% improvement between Q4 2023 and Q4 2025.

- At the start of our partnership with DrivOlation, our average consumption was 31.06 L/100 km. For the full year 2025, this stood at 28.11 L/100 km.
- In 2025, a total of 11,431,983 km were travelled. This represents a **reduction of 337,243.50 L** for the whole of 2025. Fuel consumption fell by 9.50% compared with the baseline measurement (2022).
- In terms of CO₂ reduction, this represents a decrease of 1,096 tonnes (again compared with 2022).

We continuously monitor our drivers' driving performance via the driver performance portal. In this way, we encourage safe, defensive and fuel-efficient driving behaviour. The target average FLOWdrive score of 7 by 2026 was already achieved in 2025. The targets for 2026 have been revised.



2. Environmental management

As well as reducing our own environmental impact, we also aim to actively contribute to the conservation and enhancement of biodiversity and a sustainable living environment. We have been complying with the ISO 14001 standard since 2021.

Green initiatives

By the end of 2025, a number of initiatives had already been implemented, including the installation of an insect hotel bearing the Mervielde logo and the further development of green spaces around our sites.

Furthermore, a landscape architect was brought in to help develop the area surrounding Mervielde Terminal. The additional landscaping is scheduled for the second quarter of 2026. The areas surrounding new sites will also be further greened in the coming years through additional planting and the sustainable design of outdoor spaces.

‘That is why we are committed to supporting initiatives every year that enhance the green character of our local area’



3. Purchasing policy

We are also paying increasing attention to sustainable procurement. By 2026, we aim to ensure that at least 50% of our purchases are made from suppliers with a clear sustainability strategy and/or relevant certifications.

Supplier assessment

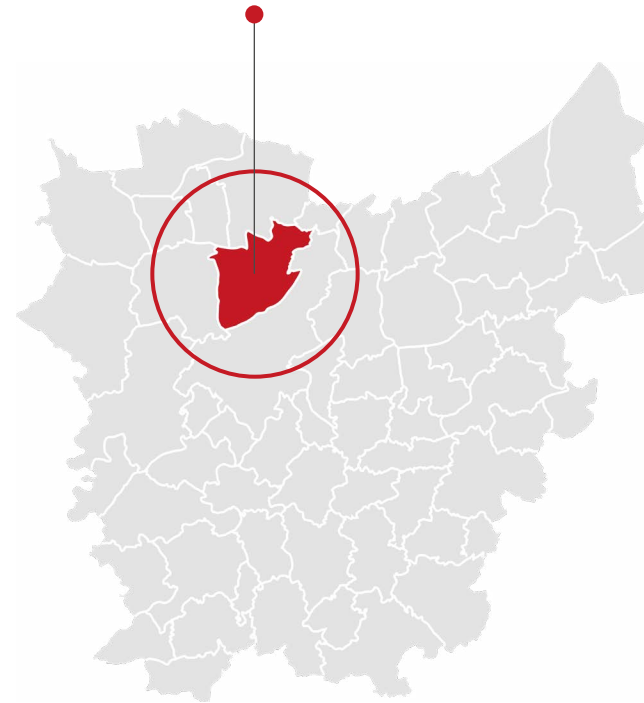
To support this objective, the supplier assessment process was further refined and expanded in 2025. A revised supplier assessment was rolled out in early 2026, and the results are currently being analysed. In doing so, we aim not only to evaluate, but also to place greater emphasis on dialogue and guidance for suppliers, so that we can take further steps towards sustainability together.

Local

In addition, we make a conscious effort to source small purchases locally wherever possible. This approach is systematically incorporated into our socially responsible procurement policy.

‘By involving local suppliers as much as possible, we aim not only to support the local economy, but also to reduce transport movements and encourage long-term, sustainable partnerships’

In 2026, further training courses on sustainable procurement policy and socially responsible procurement are planned to embed this approach within the organization.



Helping people grow

We strive to be an inspiring employer where safety, wellbeing and personal development are key. By investing in training, leadership and engagement, we are working together to build a culture of growth and collaboration.

Gender

16%
women

84%
men

Our team

58%
drivers

19%
workers
(other than drivers)

23%
white-collar
workers

43.98%
over 50 years old

16
nationalities

256 FTE employees



12.75%
staff turnover

€18,159,035.15
staff costs

19 hours
of training per employee

1. Taking care of people

We strive to create a working environment in which staff can work not only safely, but also comfortably, healthily and sustainably. That is why we continue to invest in ergonomics, well-being and supportive working facilities for all staff, both in the office and on site.

Ergonomics

In 2025, efforts continued to optimize the workplace infrastructure from an ergonomic perspective. Based on analyses of staff working at computer screens, further ergonomic improvements were implemented, including the continued roll-out of sit-stand desks. By the end of 2025, **29 of the 83 desks were equipped with a sit-stand solution**, accounting for almost 35% of all workstations. In addition, ergonomic training courses were organized for cleaning operators, logistics staff and technicians in the operational departments. For drivers, these courses formed part of the Code 95 training.



General well-being

In addition to ergonomics, we also aim to monitor the general well-being of our staff on an ongoing basis. To this end, we organize a comprehensive well-being survey every three years, on the basis of which targeted action plans are drawn up. The well-being survey conducted in 2024 achieved a strong **response rate of 57%**, with 121 responses out of 213 respondents. In 2025, the results were analysed and communicated internally. Based on these results, a specific well-being action plan will be drawn up in 2026, with further roll-out planned for 2026 and 2027. The next well-being survey is scheduled for 2028.

In addition, we are exploring how we can further support staff well-being in practical terms. As part of this, we are looking at ways to make healthy and affordable meals accessible to all staff, including drivers. The focus here is not only on availability and ease of use, but also on healthy and sustainable food choices.

2. Focus on growth

By investing strategically in training, mentoring and internal career progression opportunities, we aim to support our staff in their professional development whilst building a strong, forward-looking organization.

Leadership

A key focus of this theme is strengthening leadership skills. That is why we offer all managers a specific training programme designed to support them in their role as coaches, points of contact and motivators within their teams. In 2025, various training sessions were organized for team leaders, amounting to several days of training per manager. Shift supervisors and instructors also took part in additional targeted training courses. These programmes will be further expanded and refined in the coming years.



Internal mobility

In addition to training and appraisal, we are also strongly committed to internal mobility. Vacancies are first advertised internally and actively promoted amongst staff. Team leaders are encouraged to discuss career development opportunities with their team members and to identify potential internal matches based on information from the GPS interviews. In 2025, this approach resulted in six internal transfers, across both white-collar and blue-collar roles.

Growth, perspective and synergy

Meanwhile, the GPS appraisal system – Growth, Perspective and Synergy – has been actively rolled out across the organization. These appraisals are an important tool for systematically discussing performance, collaboration, development opportunities and personal objectives. In 2025, the GPS appraisals were launched for office staff, with more than half of the planned appraisals already having taken place. We aim to complete this process for all office staff by the end of March 2026. From 2026 onwards, we will extend this approach to all operational staff, including drivers.

Moreover, extra attention was once again given to the onboarding of new staff. Induction interviews after one, three and six months were introduced to provide better support for new colleagues, identify needs more quickly and strengthen their integration within the organization.

‘We don’t just want to provide information; above all, we want to listen to feedback, concerns and suggestions for improvement directly from the workplace’

3. Organizational development

A sustainable organization is built together, by actively involving staff, listening to one another and creating space for feedback and development.

Engagement

To ensure that management’s commitment remains visible and accessible, we organize regular dialogue sessions with various employee representative bodies, including driver representatives, ambassadors and team leaders. Through these consultation sessions, we aim not only to provide information, but above all to listen to feedback, concerns and suggestions for improvement from the workforce.

We aim to organize at least three consultation sessions per year for each category of staff. This approach is being further developed and monitored on an ongoing basis.

Optimization

In 2025, we launched a comprehensive optimization initiative focusing on our core processes. The aim of this initiative is to organize processes more efficiently, strengthen collaboration and further embed a culture of continuous improvement within the organization. This initiative will continue into 2026 and forms an important foundation for future efficiency and quality improvements.

Organizational culture

In parallel with this, we also worked on strengthening our organizational culture and collaboration. In 2025, a **new code of conduct** was drawn up, which is being rolled out in stages to all staff from March onwards as part of the 'Stuur' initiative. Our aim is to establish clear expectations regarding collaboration, communication, respect and constructive feedback within the organization.

To support staff even better throughout their entire career at Mervielde, a new digital platform will be implemented from 2028 onwards to support the entire employee journey in terms of communication, information, development and follow-up. Analyses and preparations will be carried out in 2026 as part of this initiative.



Social responsibility

We are building transparency, compliance and strong internal structures to support sustainability objectives, inform stakeholders and ensure integrity in our business operations. Our commitment to the community and nature conservation are an essential part of our corporate values.

Employees

16%

female employees

0%

women in governing body

38.46%

women in senior management

Ethics

0

whistleblower reports with regard to incidents of discrimination/sexual assault

€38,000

spent on charities

100%

employees trained in ethics



1. Transparency

Transparency and systematic monitoring are an essential part of Mervielde's sustainability policy. We are therefore committed to reporting annually on our sustainability objectives, the progress made and the further actions required to realize our ambitions.

Reporting

Since 2025, we have been publishing an annual sustainability report containing specific KPIs relating to, amongst other things, energy consumption, CO₂ reduction, water management and social issues.

This report is accessible to both internal and external stakeholders and is drawn up in accordance with the principles of the VSME guideline (Voluntary Sustainability Reporting Standard for Medium-sized Enterprises).

'Our aim is to provide insight into our ESG approach and the progress of our sustainability targets in a transparent and pragmatic manner'

We are also continuing to professionalize our approach to ESG reporting. To this end, we have opted for a practical, step-by-step approach, publishing an annual summary update of the action plan and KPIs, supplemented by a more comprehensive sustainability report every three years.

To provide structural support for this reporting and monitoring, an **internal ESG working group** was set up in 2025. This working group meets to streamline reporting processes, draw up and update necessary documents, monitor KPIs and evaluate action plans. The target of two meetings per year was comfortably exceeded: in 2025, the ESG working group met four times.

2. Good governance

We strive to foster an organizational culture centred on ethical conduct, respectful collaboration and strict compliance with laws and regulations.

Code of conduct

To further embed these values within the organization, we are working towards the gradual integration of our code of conduct, which focuses on ethics, transparency and social responsibility. By 2027, we aim to have this code of conduct fully integrated across all departments and roles. To this end, awareness-raising initiatives, internal communications and training programmes are being organized for all staff.

Audits

In addition, we strive for full compliance with health, safety, environmental and social legislation. Processes and procedures are assessed through annual internal checks and audits to ensure compliance and to identify any areas for improvement in good time. In 2025, no major non-conformities were identified during the internal audits, which confirms the organization's strong commitment to compliance and continuous monitoring.

Data protection

Cybersecurity and data protection also remain key priorities within our operations. All staff members who use a laptop or PC undertake at least one training course on data and information security each year. Through these training courses, we aim to raise staff awareness of cyber risks and support them in handling company and customer data correctly. In 2025, a **100% participation rate** was achieved for the compulsory training courses. To further raise awareness of cyber security, additional accessible communication is provided for all staff on topics such as phishing, fake websites, online fraud and working securely online.

In addition, we are continuing to develop an advanced cybersecurity programme to provide optimum protection for customer and company data.



3. Involved in the community

Mervielde aims to be an active and engaged player within the local community. That is why we are committed to organizing or supporting initiatives each year in which local residents, associations and local organizations are actively involved. During these initiatives, we always allow scope for dialogue and feedback, so that feedback from the local community can be taken into account in future actions and improvements.

Events

In addition, various events and initiatives were supported or facilitated, including the organization of a St Nicholas event in a hangar owned by Mervielde, participation in Rock voor Specials and support for a Truck Run initiative.

Community initiatives

In 2025, various community initiatives were once again supported and carried out. For example, Mervielde staff took part in a litter-picking campaign in the centre of Rieme, and Mervielde provided cleaning equipment to the local fair committee. Moreover, we supported various social and local projects, including Fonds LISA and the care farm Het Groene Anker. A total of **15,000 euros and 11,000 euros respectively was raised** for these organizations during the celebrations marking our 80th anniversary.

Around the same time, Mervielde made the test water used for pressure testing the new storage tanks at Mervielde Terminal available to a pear grower in Assenede – amounting to approximately 2.5 million litres of water – to provide support during periods of extreme drought. This test water, which would otherwise have been discharged, was thus given a new lease of life.



In this update, we aim to report transparently on our performance in 2025. We are using the VSME methodology (Voluntary Sustainability Reporting Standard for Medium-sized Enterprises).

‘By compiling our actions and results in this table, we provide a clear and reliable overview of where we stand today, what steps we have already taken and what goals we are setting for the future’

The VSME consists of three modules:

- **Basic Module:** contains the core requirements for reporting on the environment, social policy and good governance.
- **Comprehensive Module:** builds on this with additional data points, providing more depth to the reporting.
- **AFI Module:** focuses specifically on additional information for SMEs that wish to qualify for ESG-related financing, with an additional focus on sectors with increased risks.



Basic Module (B1–B11)

VSME code	Theme	Link to the sustainability report	Page no.	Key figures (2025)	Objectives
B1	Basis for preparation	Foreword, key figures, activities	p. 2 p. 6–7 p. 24	FTE: 253 (58% drivers = 146) Turnover: €49.48 M Balance sheet total: €24.36 M	Water-bound site for inland waterway transport (future)
B2	Practices, policies and initiatives	Sustainable strategy, Pillar 1: Comprehensive logistics solution	p. 6	Complaint rate transport: 94 Complaints cleaning: 19	Storage capacity expansion +20% by 2026 Blending capacity +50% by 2026 Customer teams top 10 customers by 2027 Digital customer portal 2027 Data warehouse + control tower by 2028
B3	Energy consumption and greenhouse gases	Pillar 3: Climate action – energy, CO ₂ , Fit for 55	p. 16–17	Total energy: 1,078,485 kWh Renewable: 245,786.77 kWh CO ₂ emissions total: 9,869 tonnes (reduction of 3,691 compared with 2024)	CO ₂ reduction –50% by 2030 +500 MWh green energy 50% fleet on alternative fuels by 2030
B4	Pollution of air, water and soil	Environmental management: wastewater, discharges, pollution	p. 16–17 p. 21	Water consumption: 66,112 m³ industrial wastewater Hazardous waste: 499.16 tonnes	Wastewater –10% per cleaning by 2029 Min. 20% reuse of treated water per cleaning by 2029
B5	Biodiversity and ecosystems	Green zones, biodiversity projects, green initiatives	p. 21	Further development of the area around Mervielde Terminal	Annual contribution to biodiversity projects
B6	Water consumption and management	Water management and monitoring consumption	p. 17	Consumption groundwater: 57,061,000 litres Consumption drinking water: 5,826,000 2.06 m³/cleaning	Water consumption/cleaning ≤2.10 m³ (2025 target met) Structural reduction and monitoring

VSME code	Theme	Link to the sustainability report	Page no.	Key figures (2025)	Objectives
B7	Raw materials and circular economy	Waste management, waste streams, recycling, reuse	p. 16	Waste oil: 478.56 tonnes Biosludge: 245.48 tonnes Decantation sludge: 118.75 tonnes Paper: 202 tonnes	Residual waste reduction and increased recycling (no concrete quantitative target)
B8	Employee characteristics	HR data: FTE, gender, ages, nationalities	p. 24	Employees: 253 Women: 16% >50 years old: 43.98% Nationalities: 16 Turnover: 12.75%	Personal development plan for all employees by 2027-2028 100% GPS meetings from 2026
B9	Health and safety	Pillar 2: Safety first – accidents, training, KPIs	p. 10-12	Claims: 152 (-20.5%) Workplace accidents: 2 (-50%) Fines: 320 (€20,797)	-10% work-related incidents by 2027 Internal digital safety dashboard
B10	Compensation, negotiation, training	GPS meetings, Mervielde Academy, training hours	p. 25 p. 28	Training/employee: 19 hours Participants in 2025: 88.84% Wages >75th percentile	Annual 5-day training pp. 50-100% employees reached through Academy GPS meetings 100% from 2026
B11	Corruption and integrity	Pillar 5: Social responsibility – governance and ethics	p. 30 p. 32	Whistleblower reports: 0 Support to charities: €38,000 Staff training in ethics: 100%	ESG working group 2025 Code of conduct fully integrated by 2027 Cybersecurity programme by 2026

Comprehensive Module (C1–C9)

VSME code	Theme	Link to the sustainability report	Page no.	Key figures (2025)	Objectives
C1	Strategy and business model	Strategy, risk landscape, 5 pillars	p. 4	5 strategic pillars Investment in Fit for 55 plan	Comprehensive logistics solution with focus on sustainability and multimodality
C2	Policies and initiatives	Certificates (ISO, Ecovadis), FLOW values, policy structure	p. 8 p. 17 p. 23	ISO 9001, 14001, 22000 Ecovadis Gold: 78/100 Voka Charter: since 2003	Continuously maintaining and strengthening certifications and audits
C3	Climate targets	CO ₂ reduction 50% by 2030, greening of fleet, +500 MWh energy	p. 16	Total energy: 1,078,485 kWh Renewable: 245,786,77 kWh CO ₂ emissions total: 9,390 tonnes (reduction of 3,649 compared with 2024)	-50% CO ₂ by 2030 50% alternative fuel for fleet 2030 +500 MWh green energy 2027
C4	Climate risks	Risk landscape: safety, climate, labour market, geopolitics, compliance	p. 8 p. 11 p. 16–23	Risks identified with impact and maturity scores	Mitigation via greening of fleet, intermodal transport, diversification
C5	Additional employee characteristics	HR data: turnover, age, nationalities, women, but no formal policy	p. 24	Employees: 253 Women: 16% >50 years old: 43.98% Nationalities: 16 Turnover: 12.75%	100% GPS meetings 2026 Personal development plan 2027–2028
C6	Human rights policy	FLOW values, supplier policy, code of conduct	p. 22	50% procurement from sustainable suppliers by 2026 (target)	Formal code of ethics 2027 Strengthen due diligence suppliers
C7	Human rights incidents	Whistleblowers reports 2025: 0	p. 30	0 reports discrimination or assault	Annual follow-up Zero-tolerance policy
C8	Sectoral exclusion	Not explicitly present		No figures available	N/A
C9	Gender diversity governance	% women in management and governing body	p. 30	Women in senior management: 38.46% Women in governing body: 0%	Strengthening of gender diversity governance (no concrete quantitative target)

AFI Module (AFI1–AFI6)

VSME code	Theme	Link to the sustainability report	Page no.	Key figures (2025)	Objectives
AFI1	Energy production	Renewable energy production solar panels (273,041 kWh, +500 MWh target)	p. 17	Total energy: 1,078,485 kWh Renewable: 245,786.77 kWh	+500 MWh additional green energy production by 2027
AFI2	Vehicle fleet	Fleet (diesel, B30, B100, HVO, plans EV/hydrogen) FLOWdrive 6.36% fuel saving	p. 20	CO ₂ saved through FLOWdriving: 1,096 tonnes compared with 2022 (9.5% less litres of fuel)	50% fleet on alternative fuels by 2030
AFI3	Hazardous waste	Cleaning activities → 431.88 tonnes of hazardous waste, cooperation authorized waste processors	p. 16	Hazardous waste: 499.16 tonnes Total waste: 1,513.37 tonnes	-10% wastewater per cleaning by 2029 Min. 20% water reuse per cleaning by 2029
AFI4	Workforce diversity	HR data: gender, age, nationalities, % women management/board	p. 30	Women: 16% Women in top management: 38.46% Women in board: 0%	100% GPS meetings by 2026 Personal development plans by 2027–2028
AFI5	Exclusion of EU benchmarks	Not included		No figures	N/A
AFI6	EU taxonomy	Fit for 55 investment plan, greening of fleet, towards EU taxonomy	p. 8 p. 19	Investments Greening of fuels	Implementing Fit for 55 plan towards 2030 Alignment with EU taxonomy requirements

**Sustainability,
that's how we flow!**

More information at: [**www.mervielde.be**](http://www.mervielde.be)

+32 9 341 96 96
transport@mervielde.be

Monumentstraat 13
BE-9940 Ertvelde-Rieme

Mervielde nv

Monumentstraat 13
BE-9940 Ertvelde-Rieme

