

CO2 Progress Report 2024 H2

Dustin Netherlands B.V.

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Introduction

Every year, Dustin conducts a review of the carbon dioxide equivalents (CO₂e) emission reduction targets. During these audits, all the measures mentioned are checked based on observations and KPIs. If deviations are detected, this report indicates which corrective actions are being taken. Dustin's Leadership team will be informed annually of the review carried out by the Compliance team on the objectives and results by means of a Management Review. This document describes the review for the first half of 2024 compared to the reference year 2020.

In this document, Dustin's Scope 1, Scope 2 and Scope 3 CO₂e reduction targets are presented. These objectives, as well as the associated measures and results, only apply to the locations of Nijmegen and Wijchen in the Netherlands. This document also describes all the measures that have been and will be taken to achieve the objectives. The objectives have been drawn up with the approval of the management.



Our organisation

1.1 Our focus

In our business environment, the trend of increased interest in sustainability is continuing. Customers are increasingly demanding circular products and services in the form of takeback and reuse. Public procurements broaden the requirements for transparency in the value chain, ecolabelling and CO2e reporting. Development is also driven by forthcoming legislation at local and European levels.

Our sustainability initiatives have been marked by an internal focus and preparations to meet demand and to capitalise on the opportunities this provides. We included the acquired sections of the company in our reporting, consolidated our reporting and prepared ourselves for forthcoming legal requirements.

Our priorities: We continually analyse which sustainability matters we need to be active in and report on, either because our actions in the area impact the environment and society or because it could impact our financial value.

During the year, we conducted a double materiality analysis in line with the forthcoming European Corporate Sustainability Reporting Directive (CSRD). The analysis shows that our three focus areas – climate, circularity and social equality – remain the most important based both on a sustainability and on a financial

impact. This supports our commitments for 2030 and our continued focus on these areas.

During the year, we updated our financial targets with a target linked to our sustainability work. The new target is 25 percent reduction of ton CO2e per SEK million in net sales in the coming three-year period, which will contribute towards our 2030 commitment of being fully climate neutral.

1.2 Responsibilities

The Sustainability team is responsible for the periodical reporting on CO2e. Additional support is given by the Compliance team.

1.3 Reference year

The reference year is 2020.

In order to remain a good basis for comparison between the reported year and the reference year the reference year will be recalculated if the conversion factors change. If there is any change in conversion factors that affects the reference year or other historical data, this will be described in chapter 3 of this report.

1.4 Reporting period

As all Dustin reports are based on the financial year, this half year report describes the period from February 2024 until July

1.5 Verification

Dustin's Annual and sustainability report FY 2023/24 is objective of limited assurance. The Annual and sustainability report informs this CO2 Progress Report.

Boundaries

2.1 Organisational boundaries

The CO2 Performance Ladder is applicable for Dustin Netherlands, which includes the office in Nijmegen and the warehouse in Wijchen.

2.2 Operational boundaries

When determining the operational boundaries, a distinction is made between Scope 1, Scope 2 and Scope 3 categories.

In the scope classification of the CO2e Performance Ladder, this means the following:

- Scope 1 includes all direct CO2e of the company
- Scope 2 includes all indirect CO2e that can be directly influenced; from electricity
- Scope 3 includes all other indirect CO2e

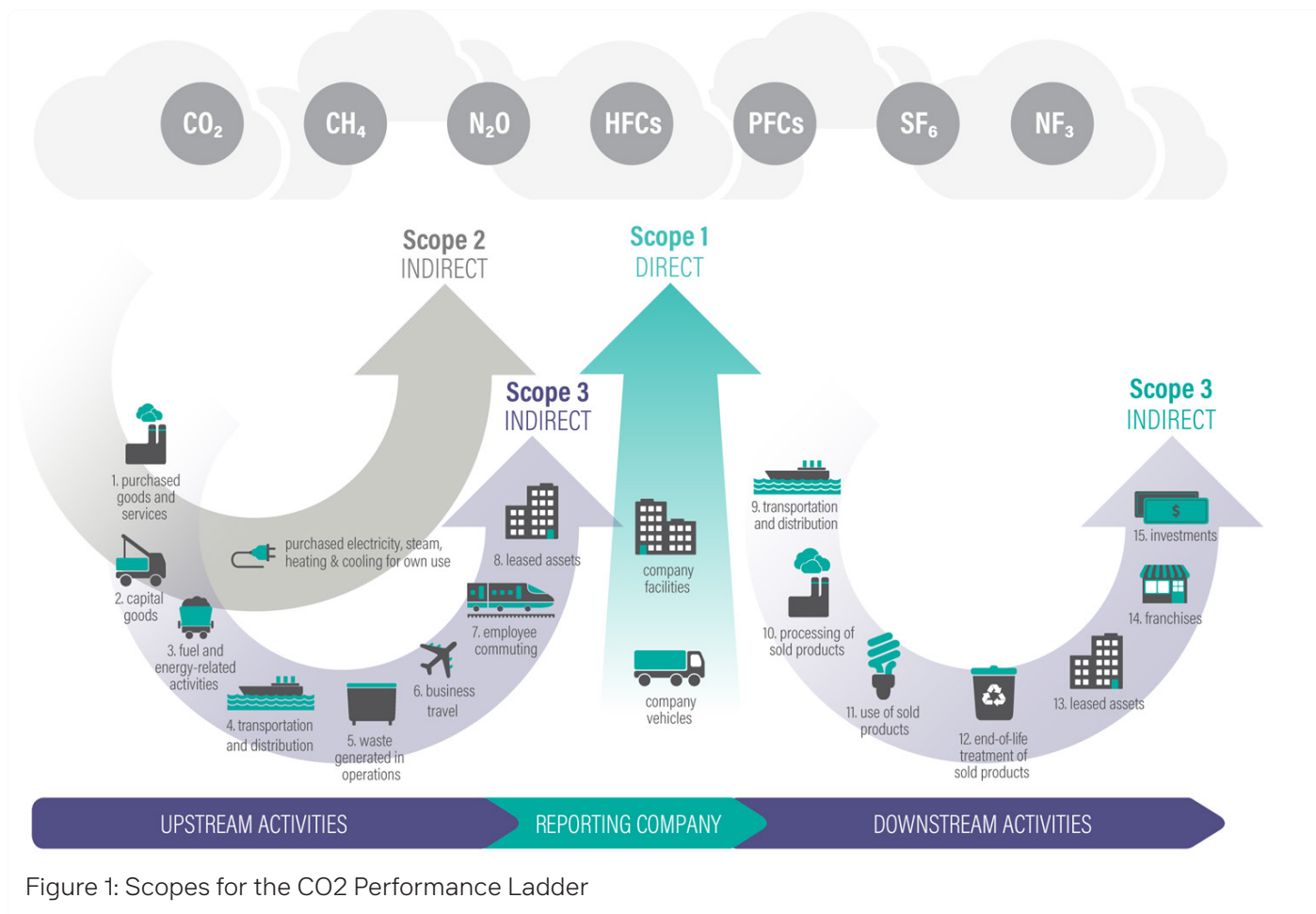


Figure 1: Scopes for the CO2 Performance Ladder

As part of the energy management system, an Energy Assessment is kept up to date that describes the energy users within the organisation and provides an overview of the emission sources. If there are new emission flows within the organisation due to changed organisational boundaries or the purchase of new capital goods, the Energy Assessment and the Emission Inventory will be adjusted.

The changes within the emission flows in the past period are:

- In the past period, there have been no changes within the emission flows

The overview below describes which CO2e currently apply to the Nijmegen and Wijchen locations within the Dustin organisation. The relevance of the CO2e mentioned for these two locations is also indicated here. The CO2e reported are shown in bold in the diagram to the right.

Emission sources	Applicable	Relevance
Scope 1		
Gas consumption in buildings	Yes	High
Fleet fuel consumption	Yes	High
Scope 2 (market based)		
Electricity consumption buildings	Yes	High
Electricity consumption electric cars	Yes	High
District heating buildings	No	
Scope 3 (upstream)		
Purchased goods	Yes	High
Capital goods	No	
Fuel and energy-related activities (outside Scope 1 and Scope 2)	No	
Upstream transport and distribution	Yes	High
Production waste	No	
Commuting	No	
Passenger transport during working hours (business travel)	Yes	Average
Upstream leased assets	Yes	High
Scope 3 (downstream)		
Downstream transportation and distribution	Yes	High
Use of sold products	No	
End-of-life processing of sold products	No	
Downstream leased assets	No	
Franchisees	No	
Investments	No	

Explanation of Scope 3 emissions regarding Dustin

Purchased goods

For Dustin, this is based on hardware sold to customers.

Capital goods

Applicable but not measured for Dustin.

Fuel and energy-related activities (outside Scope 1 and Scope 2)

Not applicable for Dustin.

Upstream transportation and distribution

The warehouse in Wijchen receives merchandise in the form of computer electronics. A large part of these deliveries come from national distributors and partly also via transports directly from the producers. Dustin is in consultation with the most important distributors to gain insight into the CO₂e of the transports to Wijchen.

Production waste

For Dustin, this includes office waste, company restaurant waste and disposal of old, repossessed hardware that can no longer be resold. This electronics waste is not processed in-house but by a WEEE-Labex certified processor. In addition, there is a waste stream of polystyrene foam and cardboard that is released during the unpacked delivery of goods.

Commuting

For Dustin, this category only concerns (indirect/administrative) employees with travel allowance. The number of kilometres driven for commuting is recorded. However, no specification is made on the type of transport. This can be by public transport, by car or by bicycle. This category is not material for Dustin and are therefore not included in the figures.

Passenger transport during working hours (business travel)

For Dustin, all passenger flights in relation to our business are included.

Upstream leased assets

The energy consumption of the buildings that Dustin rents is included in Scope 1 and Scope 2. CO₂e from fuel consumption for Dustin's leased vehicles and energy consumed in Dustin's leased data centers are included in Scope 3. This category is applicable and reported for Dustin as a whole.

Downstream transportation and distribution

Dustin deliver large quantities of computer electronics to its customers daily. To this end, the following are used:

- Own trucks: these are included in Scope 1 as part of the fleet.

- Third-party carriers: this is mainly DHL. A small part is delivered with other carriers.

From 2023 onwards, Dustin started reporting on CO₂e from the third-party carriers.

Use of sold products

Applicable and reported for Dustin as a whole.

End-of-life processing of sold products

Dustin is largely responsible for the takeback and collection of used IT equipment. However, it is not a processor itself. The equipment is either resold or transported to a certified processor that takes care of the goods in a responsible manner, in line with our strict requirements.

Downstream leased assets

Not applicable for Dustin.

Franchisees

Not applicable for Dustin.

Investments

The participations are not material and are therefore not included in the figures.

2.3 Projects with tender advantages

At this moment there is a running project with the City of Rotterdam where advantage was given due to the CO₂ Performance Ladder.

Calculation methodology

The preparation of the Periodic Report is part of the Energy Management System that has been introduced as part of the CO2 Performance Ladder. For this reason, the most recent CO2 Performance Ladder Handbook, as published by the Foundation for Climate Neutral Procurement & Entrepreneurship (SKAO), is leading within the calculation methodology.

3.1 Current calculation methodology & conversion factors

The CO2 Performance Ladder Handbook, as published by SKAO, forms the basis for the calculations within each Periodic Report. The conversion factors as stated on the website www.co2emissiefactoren.nl is applied.

3.2 Calculation/allocation of CO2e within projects with advantage

A project that is obtained based on a CO2e related advantage will have a separate CO2e footprint. This is calculated based on the expected

deployment of the equipment that has been bought, in this case electronic hardware and related services as installation, etc. As not is known yet how much electronic hardware will be bought and used for the contractual period it is not possible to calculate the CO2e footprint yet. When the period is finished, an (estimated) calculation will be made and reported.

3.3 Changes to calculation methodology

There are no changes in the calculation methodology.

3.4 Recalculation of reference year and historical data

There has been no recalculation of the reference year.

3.5 Exclusions

There are no exclusions on CO2e for the locations Nijmegen and Wijchen.



Analysis of progress

4.1 Measures

The CO2 Performance Ladder Handbook, as published by SKAO, forms the basis for the calculations within each Periodic Report. The conversion factors as stated on the website www.co2emissiefactoren.nl is applied.

Reducing gas consumption	
Measures	Observations September 2024
An active policy based on working from home, which drastically reduces office visits	After the end of the Covid-19 period, there is an increase in office visits compared to the period during the pandemic. However, the number of employees visiting the office is a lot lower than in the period just before Covid-19
Reducing fuel consumptions	
Measures	Observations September 2024
Electrifying the entire lease fleet	There is an active policy to encourage driving fully electric lease cars. From 2025 onwards, only fully electric lease cars will be offered.
Reducing transport movements	Since 2021, approx. 25 percent more goods have been delivered directly from the distributor to the customer.
Reducing electricity consumption	
Measures	Observations September 2024
Switching to green electricity	Both the office in Nijmegen and the warehouse in Wijchen use grey electricity. The buildings are not owned by Dustin. There are, however, recurring tenant consultations in which switching to green electricity is discussed.
Reduce electricity consumption by: 1. Work-from-home policy 2. Moving from internal servers to cloud environment 3. Replacement of lighting with LED	1. Working from home policy is actively stimulated 2. Servers are phased out when moving to Microsoft O365 in September 2024 3. LED in the office fully present, warehouse at natural moment of renovation or relocation.
Reduce business mileage	
Measures	Observations September 2024
Active policy to reduce the number of business flights	As of May 2024, Dustin's management has decided to only allow business flights that are business essential.
Reducing CO2e in commuting	
Measures	Observations September 2024
Encouraging the use of public transport for commuting	For business trips, travelling by train is preferred to flying or driving.

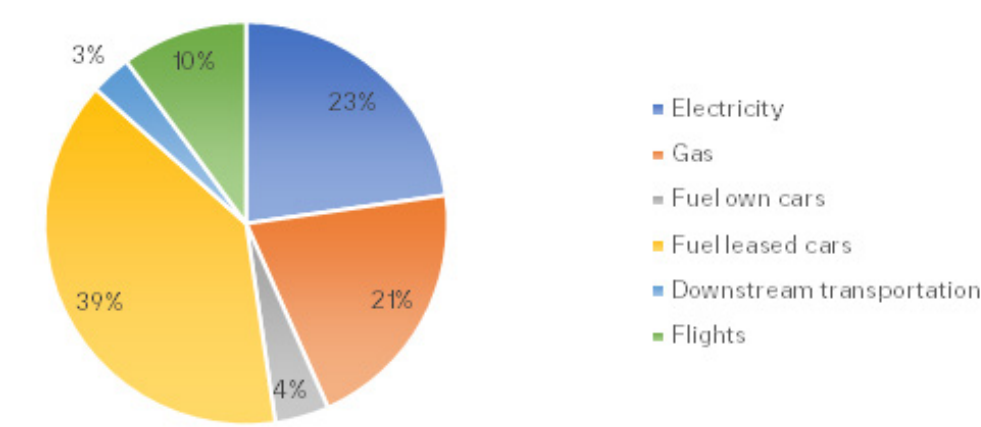
4.2 Reference year & historical data

The footprint of the reference year 2020 in total is 1 658 ton CO2e. As there was no half year reporting then, the amount of CO2e for a half year is set on half of the total, i.e. 829 ton CO2e.

4.3 Direct & Indirect CO2e 2024 H2

In the period from February 2024 until July 2024 the CO2e footprint was 896,6 ton CO2e.

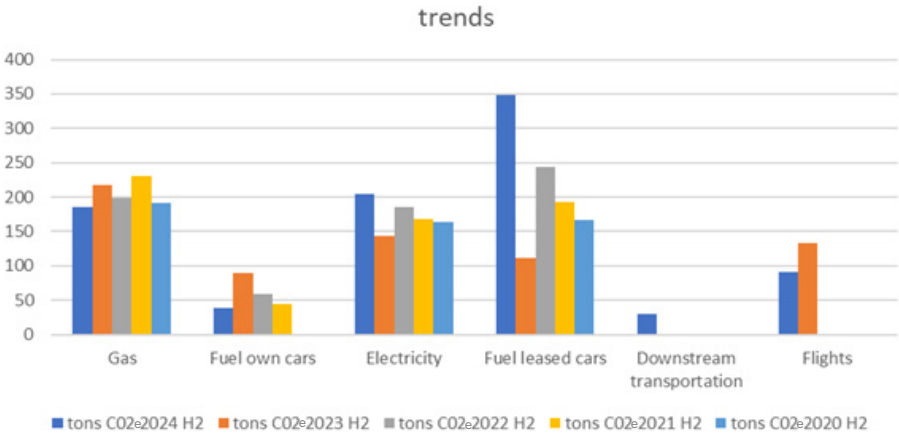
CO2 emissions locations Nijmegen and Wijchen



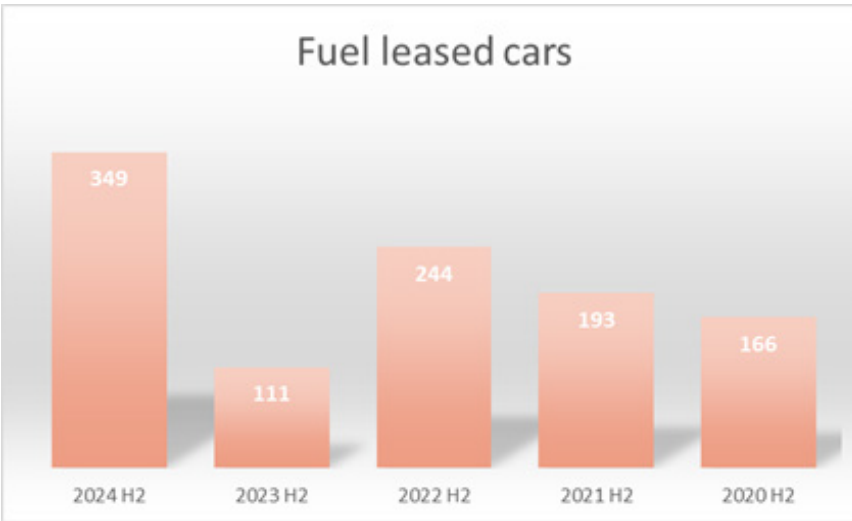
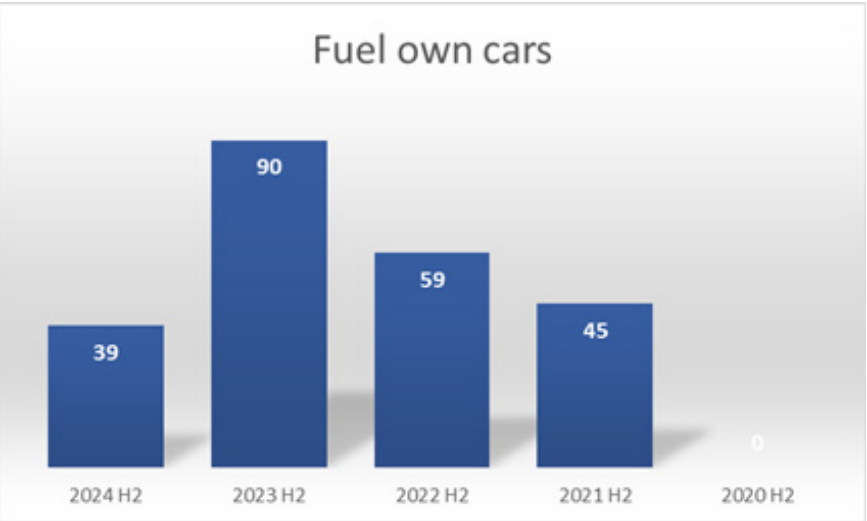
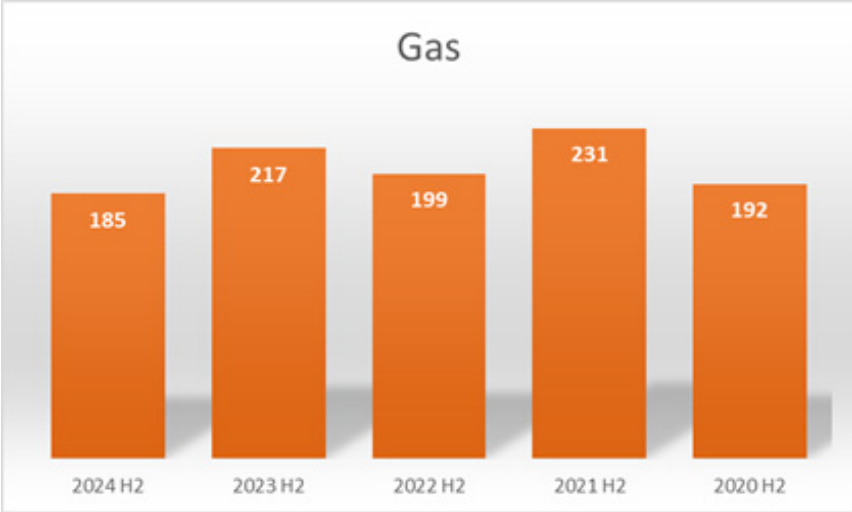
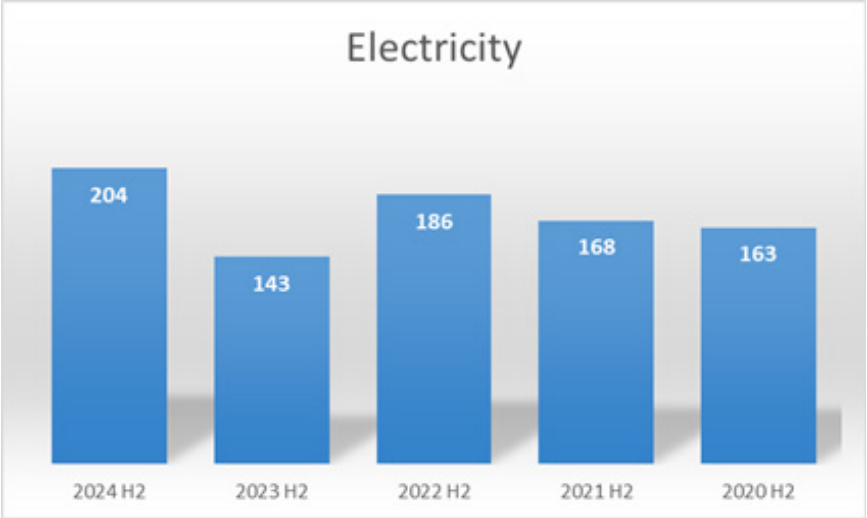
4.4 Trends/progress reduction targets

CO2e footprint trends for every second half year period from 2020 until now (ton CO2e):

	Tons CO2e				
	2024 H2	2023 H2	2022 H2	2021 H2	2020 H2
Scope 1 emissions	185	217	199	231	192
Gas	185	217	199	231	192
Fuel own vehicles	39	90	59	45	N/A
Scope 2 emissions					
Electricity	204	143	186	168	163
Scope 3 emissions					
Fuel leased vehicles	349	111	244	193	166
Downstream transportation	30	N/A	N/A	N/A	N/A
Flights	91	133	N/A	N/A	N/A



Ton CO2e locations Nijmegen and Wijchen



Ton CO2e locations Dustin Netherlands

4.5 Analysis of progress of reduction targets

- In the period of 2023 and 2024 a lot of locations of Dustin Netherlands have been closed. This means that employees that were connected to these locations, that were not included within the scope of the CO2 Performance Ladder, gradually have been connected to the head office of Nijmegen. This has led to a slightly more use of workplaces in Nijmegen and also more lease cars are now connected to the location of Nijmegen. This explains the high increase of CO2e for that location, which is within the scope.
- Also has there been an expansion of the warehouse in Wijchen, which explains the increase in Scope 1 emissions for the location Wijchen.
- The stricter policy on reducing the business flights has had a positive effect and has led to a decrease of the footprint with 31 percent.
- In the summer of 2024, the office space of the facility in Nijmegen is reduced to one floor. This will have a positive effect on future Scope 1 emissions of the facility in Nijmegen.

4.6 Uncertainties

- The measuring of the CO2e for the warehouse in Wijchen, has led to faults in the gas reporting in the previous years. Therefore, the CO2e from gas consumption in buildings have been corrected to the current measuring of 2024, which is correct.
- The footprint of the electric lease cars is excluded from this report. The reason for this is that there is no data on where employees charge their cars: this can be done on the parking of the Dustin facilities but is also done at home or on the road. This means that there are no data on which part is fully 'green' electricity with zero CO2e and which part is 'grey'.
- Electricity measuring is done manually each month, which is a risk of minor faults in reporting. Discussions with the owners of the buildings have started to switch to a digital monitoring and measuring.



Chain initiatives

5.1 Collaboration with Interact

Dustin helps its customers become more sustainable, which is why Dustin has been working with Interact since 2022. Interact has created the world's largest database of the performance of IT hardware in data centres. They conduct scientific research that includes thousands of hours of benchmarking of IT hardware. It enables Interact to assess the energy efficiency of each server configuration of each generation and provide customers with the most accurate performance analysis.

Together with Interact, Dustin Netherlands supports:

1. Zero measurement
Interact provides a comprehensive

report with a score for each unique server configuration and the overall performance score of the data centre. The detailed report contains all IT metrics on energy, capacity and CO₂e (Scope 2 and Scope 3).

2. Projects
Interact delivers projects that give substance to consolidation, configuration and upgrade strategies. They identify servers whose lifespan can be extended, reducing Scope 3 emissions and TCO. Each project is supported by a business case that enables transparent financial decision-making.

3. Consultation and health check
Interact helps the organisation execute and evaluate strategic projects. They advise management and IT teams from strategy to procurement. Interact

performs periodic health checks on all IT metrics to stay on track.

5.2 Participating in the Ecostars project

Ecostars is a program of the municipality of Rotterdam and helps our organisation on its way to clean and smart transport. Based on consultations, valuations and (online) events, we are informed and rewarded for steps towards clean and smart logistics.

Ecostars City

With the Ecostars City program, the Municipality of Rotterdam informs, supports and appreciates companies that regularly drive in the city centre of Rotterdam in the transition to clean and efficient logistics. Topics covered are:

- Zero Emission Zone in Rotterdam
- Tailor-made e-ordering advice (electric delivery vans)
- Subsidy and tax options for the purchase of electric delivery vans
- Solutions for efficient and emission-free city logistics



