

Executive message



Ecomatters and ARCHE Consulting have formed a partnership to promote science-based sustainability and responsible business practices. According to our most recent materiality evaluation, we have the most influence not just on our own footprint but also on the value we generate by offering our clients throughout Europe our services and knowledge.

Both businesses have already made significant progress in lowering operating emissions, encouraging sustainable transportation, and implementing eco-friendly office procedures. Ecomatters' internal life cycle evaluation reveals that our footprint per advisory hour is rather low; nonetheless, we understand the need for continual development.

Our people remain key to our identity: diverse, highly talented, and determined to stay ahead of changing sustainability and regulatory frameworks. In the future, we want to merge our best practices and together develop an action plan for 2030 that includes objectives like increasing the use of green energy, cutting back on air travel, and improving our teams' proficiency with digital and artificial intelligence.

With this report, we begin a new common chapter. We encourage you to learn more about how our combined company plans to expand its sustainability goals, build on its strengths, and help create a more resilient and sustainable future.

November 2025 Ecomatters & ARCHE Consulting

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Introduction



Ecomatters and ARCHE Consulting have jointly conducted a simplified materiality assessment to identify the most relevant environmental, social, and governance (ESG) topics for our organizations and stakeholders. This report highlights our key direct and indirect impacts and offers insight into how our activities contribute to sustainable development across our value chain.

Our assessment emphasizes the main areas where our operations and services make a meaningful difference, ranging from the direct footprint of our workforce and operational emissions to the broader influence we have through support, guidance, and expertise provided to our clients. The following sections summarize these impacts in line with the European Sustainability Reporting Standards (ESRS), which offer a recognized framework for structuring sustainability disclosures.

Direct impacts

Our direct impacts arise from the operations and internal practices of our own organisations. These are the areas where we have the most immediate control and responsibility, particularly regarding our environmental footprint and our role as an employer. The following topics represent the most material direct impacts identified in our assessment.

Climate change

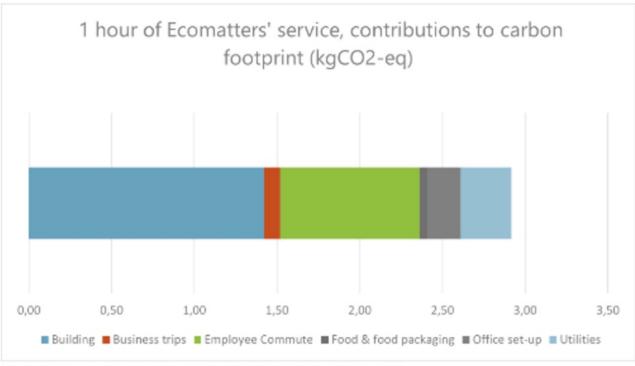
Our direct environmental footprint is primarily linked to greenhouse gas emissions resulting from energy use, employee commuting, and the materials we consume. These emissions contribute to global climate change.

esrs s1 Own workforce

As an employer, we have a direct impact on our employees through our employment practices. We are committed to ensuring fair remuneration, a safe and healthy working environment, and equal opportunities for all staff.



Direct footprint metrics



Environmental impact per advisory hour of Ecomatters B.V.

Quantifying our direct climate footprint

(LCA Ecomatters)

To complement the qualitative assessment of our direct impacts, Ecomatters performed an internal life cycle assessment (LCA) to quantify the environmental footprint of its consultancy services.

The analysis shows an average impact of approximately 3 kg CO₂-eq per advisory hour, mainly driven by building energy use and employee commuting.

Thanks to the use of green office energy, a renovated shared-office space, and predominantly low-impact commuting (train and bicycle), the overall footprint per advisory hour is relatively low.

Measures to reduce our direct environmental footprint

We acknowledge the significance of controlling our own operating footprint, even as the indirect effects of our services constitute our greatest global influence. Several initiatives have been put in place by ARCHE Consulting and Ecomatters with the goal of lowering energy consumption, minimising waste, promoting environmentally friendly workplace practices, and fostering sustainable transportation. An overview of the specific actions that both groups have already taken is shown in the table on the next page.



Overview of Measures to Reduce the Direct Operational Footprint

Theme	ARCHE Consulting	Ecomatters
Office Energy	 Electricity and heating in the Ghent office based on green energy (no fossil fuels) Solar energy generation (12.15 kW installation) and installation of external sun shading 	Green electricity supply and district heating in the Utrecht office
Waste Management	Sorting of recyclable and non- recyclable waste fractions	Sorting of recyclable and non- recyclable waste fractions
Food & Catering	Active offering and promotion of vegetarian meals during specific lunches or staff events	 Daily team lunch is fully vegetarian High-quality vegetarian options during staff events
Cleaning Products	Purchase of cleaning products and other office supplies with eco-label certifications	
Printing Policy	Digital-first policy to discourage printing; if needed, double-sided printing is encouraged	Digital-first policy to discourage printing; if needed, double-sided printing is encouraged
Mobility & Transport	 Commuting incentives for bicycle and public transport use Discontinuation of company cars Fiscal incentives for purchasing or leasing bicycles Promotion of teleworking 	 Facilitation of train travel for staff and client meetings Office located adjacent to Utrecht Central Station to encourage train commuting Broad flexibility to work from home

These measures demonstrate our joint commitment to reducing our direct environmental footprint and ensuring that our day-to-day operations align with our wider sustainability ambitions.

Our people

We are proud of our multi-cultural and highly skilled team members. Although a large portion of our personnel is from Belgium and the Netherlands, our organisations also gain from the viewpoints of colleagues from other countries. The quality, relevance, and effect of our work are strengthened by this combination of global perspective and local grounding. Given the scientific and regulatory nature of our work, we maintain a continuously high educational profile, with virtually all staff possessing a university degree. This illustrates the level of knowledge needed to assist our clients with complicated sustainability, legal, and chemical safety challenges.

A key element of our people approach is ongoing learning. We actively assist our staff in maintaining current knowledge and abilities when scientific discoveries, legal frameworks, and stakeholder expectations change. This improves our employees' long-term employability and career resilience in addition to allowing us to produce high-quality work. The personnel makeup of ARCHE Consulting and Ecomatters is summarised in the following tables.

Gender	Total	ARCHE Consulting	Ecomatters
Male	16	11	5
Female	35	26	9
Other / Not specified	0	0	0

Region of Origin	Total	ARCHE Consulting	Ecomatters
Belgium or the Netherlands	34	25	9
Rest of Europe	12	7	5
Americas	2	2	-
Asia Pacific	-	-	-
Asia	3	3	-

Indirect impacts

Our indirect impacts arise from the services, guidance, and expertise we provide to clients and stakeholders. While these impacts occur outside our own operations, they represent areas where we can create significant positive influence by supporting sustainable practices, regulatory compliance, and informed decision-making across the value chain. The following topics reflect the most material indirect impacts identified in our assessment.

ESRS G1 Business conduct

Through the services we deliver, we influence our clients' ability to improve transparency and strengthen the sustainability performance of their products and services.

Our projects also support clients in meeting regulatory requirements and developing high-quality information for governance, risk management, and strategic decision-making.

ESRS E1-E5

Climate change | Pollution | Water & Marine resources | Biodiversity & Ecosystems | Resource use & Circular economy

We contribute to the development of tools, regulatory frameworks, and guidance that help advance sustainability and innovation across the sectors we serve.

Our work supports clients in assessing and managing their environmental impacts throughout the value chain, including climate-related impacts, air quality, water and marine ecosystems, resource use, waste generation, and the transition to clean energy.

ESRS S4

Consumers and End users

Our projects promote safer products by supporting the generation and communication of chemical safety information, ultimately contributing to the protection of human health and ecosystems.

Indirect impact through our services

The majority of our indirect influence comes from our services. ARCHE Consulting and Ecomatters assist companies to comply with legislation, improve product sustainability, increase transparency, and promote circularity throughout value chains by utilising their scientific, regulatory, and sustainability knowledge.

The primary service areas where both organisations contribute to sustainability are summarised in the tables on the next pages.

Sustainability-related services

ARCHE Consulting	Ecomatters
 Focus on building expertise in the registration of "green" chemicals (e.g., biocides, plant protection products) 	Sustainability reporting (CSRD, materiality assessments, carbon reporting)
Preference for projects with high recyclability potential or low environmental and human health impact	Life Cycle Assessment (LCA), including Environmental Product Declarations (EPD) and Product Environmental Footprint (PEF) studies
Cradle-to-Cradle® (C2C) material health assessments	Wide range of additional sustainability tools and services (see <u>website</u>)

Supporting sustainable legislation, frameworks and compliance

ARCHE Consulting	Ecomatters
Assisting companies in complying with EU chemicals legislation	Supporting European regulatory development through methodological work in ESPR and PEF
Human and environmental risk assessment of chemicals	Contribution to sectoral analyses (e.g., washing machines, dishwashers, tyres, paints, aircraft systems, satellite systems)
Support for registration of active substances and products (biocides, plant protection products, biostimulants, fertilizers)	
Support for EU Ecolabel certification, Cradle to Cradle® assessments, and Safe & Sustainable by Design evaluations	
Training and internal capacity building on chemical regulation and sustainability	

Organisational Development & Innovation

ARCHE Consulting	Ecomatters
Participation in European sustainability- related research projects	Participation in innovation projects with sustainability requirements
Building expertise in the registration and risk assessment of recyclable metals relevant for climate neutrality and circular economy	Building expertise in evaluating and registering recyclable materials relevant for climate neutrality and circular economy
Increasing support to regional and federal authorities on local impact assessments, health-based reference values, and policy-support studies	Increasing involvement in sustainability-related innovation and research work

These service categories show how ARCHE Consulting and Ecomatters work together to make goods more sustainable, help businesses follow the rules, and improve environmental performance in many different areas.

Building a joint sustainable future

ARCHE Consulting and Ecomatters officially merged in the beginning of 2025. Consequently, the creation of a fully integrated joint action plan is currently ongoing. Even if there are currently a lot of sustainability initiatives in place, we understand how crucial it is to keep looking for ways to improve and protect the advancements made thus far.

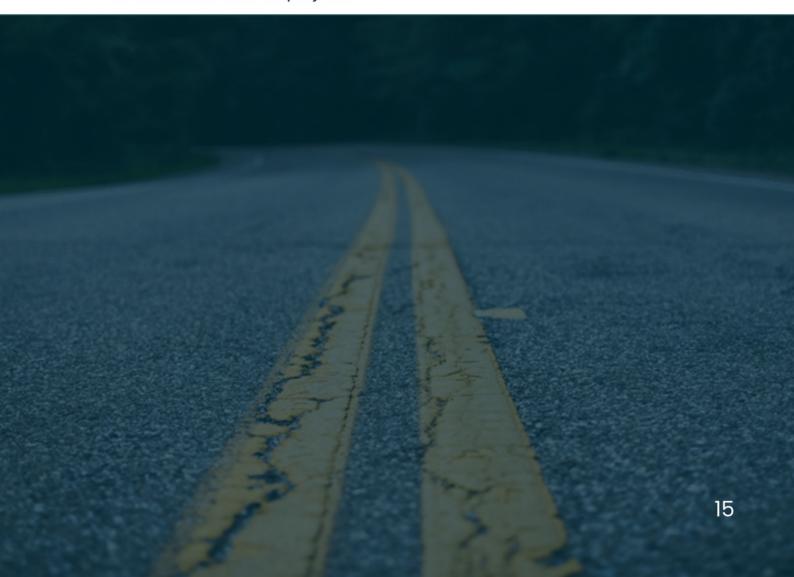
Three short-term goals have been established for 2026 in order to facilitate the creation of a thorough, well-supported action plan that takes into account our most significant impacts. Additionally, a number of initial goals for 2030 have been set; they will be examined and improved upon over the course of the upcoming year.



Objectives for 2026

The following short-term objectives guide our work towards a fully integrated sustainability framework.

- Publishing a joint VSME report for ARCHE Consulting and Ecomatters by the end of 2026
- Learning from each other's best practices across ARCHE and Ecomatters
- Further developing the 2030 objectives and action plan in close collaboration with employees





Preliminary objectives for 2030

These preliminary long-term goals will be further refined together with employees in the coming year.

- Transition to green energy for all office locations where technically and contractually feasible
- Avoiding air travel wherever possible by promoting train travel for business trips
- Maintaining a relatively low CO₂ footprint per advisory hour
- Equipping employees with the skills to work confidently with AI, supporting operational efficiency and long-term employability





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