



PEOPLE AT THE HEART

BUILDING SUSTAINABLE WORK ACROSS BORDERS



Sustainability report

2024

 **WE TAKE CARE OF OUR PEOPLE** 



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Foreword

With over 17,000 international employees working daily, OTTO Work Force is the largest staffing agency in the Netherlands specialized in international labour. Behind these numbers are personal stories of people who temporarily leave their homes to work. They are essential to sectors like logistics and retail, where automation alone cannot meet demand without international workers.

Our strength lies in our people and our ability to connect them with companies in need of talent. We aim to deploy them fairly, reward and appreciate them appropriately, and support their development so they can contribute meaningfully to our organization and to society. Some talents stay briefly, while others build long-term careers with us, increasingly in staff and management roles with OTTO Work Force. As they do so, they become not only valued colleagues but also part of society itself; parents at local schools, members of sports clubs, and active participants in community life. Their presence grows beyond the workplace, adding to both the social and economic fabric around us.

The public debate on labour migration is complex however. Misconduct in the sector and pressure on housing have led to justified concerns for international employees, the communities they live in, and for the sustainability of our business model.

Nevertheless due to persistent labour shortages, our clients rely heavily on international employees, who are often vital to their operations. As market leader, we feel a deep responsibility: first and foremost, to run our operations with respect, ensuring that every person matters and is treated according to our high standards. As an employer, we take our role seriously. We invest in safe living conditions, transparent communication, and fair employment practices. At the same time, we remain economically focused because only a healthy organization can operate sustainably. We constantly seek ways to combine responsible employment with business efficiency.

While governments welcome economic growth, they are often hesitant to facilitate adequate housing. This creates tension for international employees, for local communities, and for our business model. We believe that sustainable solutions can only be achieved through collaboration between businesses, governments, and society. We aim to share a balanced perspective grounded in facts and real experiences. By doing so, we aim to create a fair balance between flexibility, security, and societal impact.

This sustainability report offers an open look into our decisions, challenges, and ambitions. We don't always have the answers, but we're committed to asking the right questions and taking action. Because behind our services lies a bigger story: keeping vital sectors in the Netherlands and Poland running while we take care of our people now and in the future.

Raymond Puts, CEO

HIGHLIGHTS

The top 3 sectors we work for

1. Wholesale and retail trade
2. Transporting and storage (e-)Logistics)
3. Manufacturing

Our material topics

- Own Work Force
- Affected communities
- Climate change
- Governance

Our strategic pillars

Employer of choice

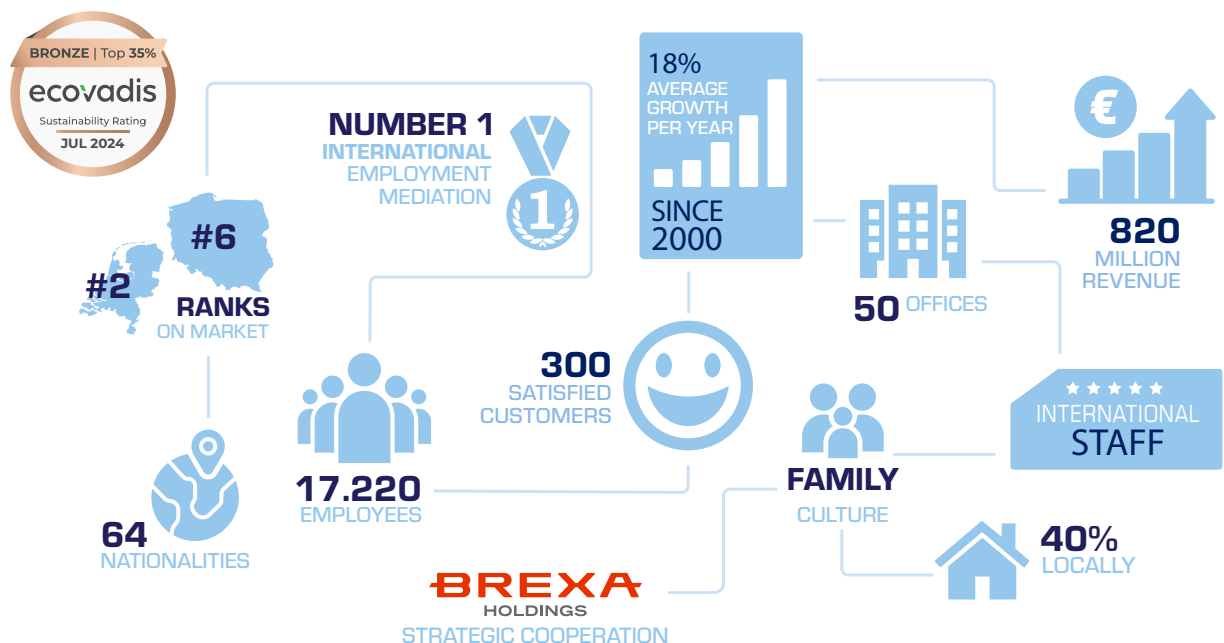
- Our employees earn on average 8.4% above statutory minimum
- 52% of our International employees have a permanent contract
- All of our contracts offer guaranteed hours
- We paid 35.7 hours per week on average, which is 32.3% above national average
- Gender pay gap OTTO Supporting staff reduced to 3,26%

Leading company

- With our Deltaplan we lead the way to get a [grip on labour migration](#)
- We adapt our business model to accommodate to changes in the labour market, regulation and public sentiment.
- We address community concerns by working together with Housing providers that engage in community dialogue

Positive impact

- RESPECT is the cornerstone of everything we do
- Zero incidents of fraud and corruption
- We decoupled growth from emissions: OTTO Work Force in The Netherlands more than doubled in size while emissions declined. Total tCO₂: 32.652 (2018) > 29.682 (2024) (-9%)





1. INTRODUCTION

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OTTO SERVES CRITICAL ECONOMICAL SECTORS BY PROVIDING THE BEST EMPLOYEES, FROM AROUND THE CORNER TO AROUND THE WORLD.



OTTO Work Force is about labour migration and workforce solutions

Across Europe, demographic and economic shifts have created labour shortages in several countries. The demand for motivated, qualified employees simply outpaces the available local workforce in many sectors. At the same time, differences in wage levels across countries mean that working in places like The Netherlands offers exciting new opportunities for individuals seeking better prospects. At OTTO Work Force, we see this as a chance to make a meaningful difference.

We proudly connect international talent with forward-looking companies in the Netherlands. Our approach to labour migration is rooted in responsibility and respect, because we believe it can be a powerful engine for mutual growth. For the Dutch economy, this means gaining access to a vital and motivated workforce that helps businesses thrive in a competitive global landscape. For employees, it opens doors to higher earnings, personal growth, and new experiences. And for countries of origin, labour migration brings valuable skills and financial support back home, boosting local development and opportunity.

Of course, every opportunity comes with challenges. That's why we're committed to transparency and continuous improvement. In this report, we take a close look at the impact of our business model, highlighting both the opportunities it creates and the measures we take to address potential risks.

Since our founding in 2000, OTTO Work Force has grown to become the largest international employment agency in Europe. We are proud to help employers in sectors such as logistics, production and retail by connecting them with skilled, reliable, and enthusiastic professionals from across Europe and beyond. Two years after the founding of OTTO, the OTTO Foundation was established in 2002 to make a social contribution beyond the company's core services, by supporting those in need through targeted projects and local partnerships. Now, with a broader sustainability scope, OTTO aims to take the next step, creating deeper impact across all layers of society.

1.1 Basis for preparation

We are proud to present a new milestone in our sustainability journey: our first report aligned with the European Sustainability Reporting Standards (ESRS). Developed under the framework of the Corporate Sustainability Reporting Directive (CSRD), this report reflects OTTO Work Force's unwavering commitment to transparency, accountability, and building a sustainable future.

Looking ahead, we are gearing up to fully comply with the ESRS by 2028, reporting on the year 2027. This 2024 report is a valuable stepping stone, a 'learning year', that allows us to test, improve, and strengthen our approach. While it may not yet meet every [technical requirement](#), it clearly reflects the direction we're headed and the serious intent behind our actions.

What makes this moment especially inspiring is how naturally the ESRS themes align with OTTO's strategic pillars. Whether it's creating value for our workforce, or building trusted relationships with partners and communities or reducing our environmental footprint, sustainability is deeply woven into our DNA. This report offers a transparent look at our progress, our ambitions, and the meaningful actions we are taking every day. We invite you to join us on this journey, as each step forward brings us closer to a future we can all be proud of, responsible, inclusive, and sustainable.

1.2 Scope

As we launch our first ESRS aligned sustainability report, we've chosen to focus on our operations in The Netherlands, a deliberate and strategic decision. Given that the majority of our turnover and workforce are based there, this approach allows us to concentrate on the core of our business while building a strong foundation for future reporting.

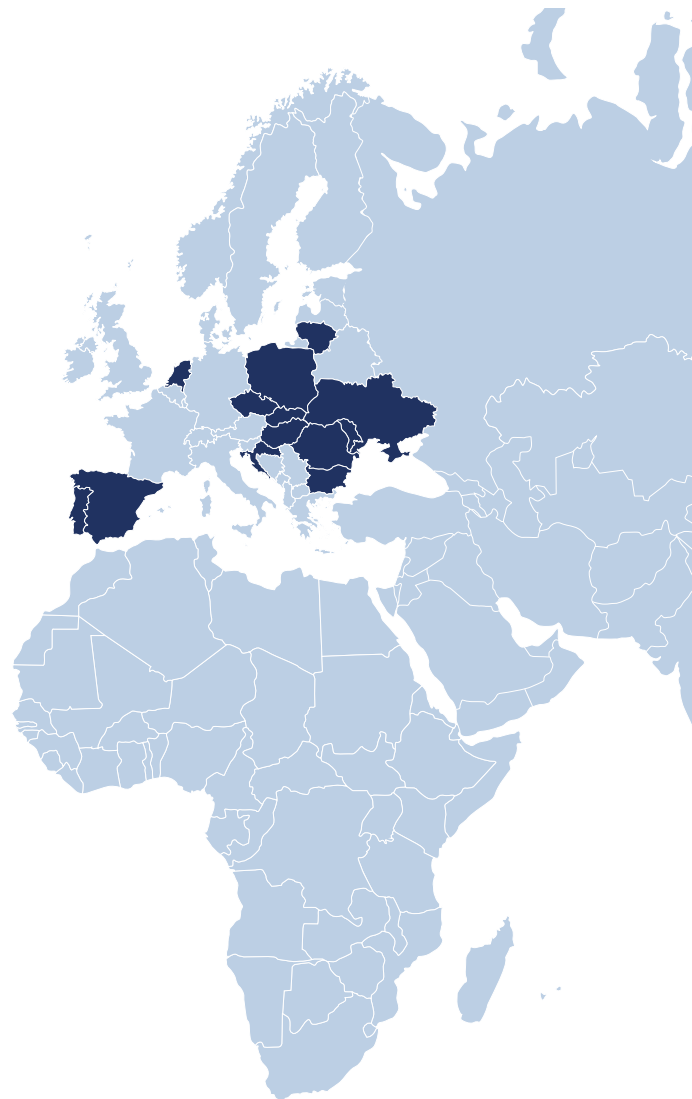
This report represents a consolidated view of the Dutch entities and value chain activities within the OTTO Group, including OTTO Nederland B.V. and its subsidiaries. Through OTTO Work Force B.V., we deliver staffing solutions to customers across The Netherlands, sourcing dedicated talent from multiple EU countries.

By starting at the heart of our operations, we're able to refine our sustainability reporting practices thoughtfully and effectively, setting the stage for broader implementation across our European network in the years to come. This is just the beginning, and we're excited about the journey ahead.

“

**WHETHER IT'S CREATING
VALUE FOR OUR WORKFORCE,
OR BUILDING TRUSTED
RELATIONSHIPS WITH PARTNERS
AND COMMUNITIES OR
REDUCING OUR ENVIRONMENTAL
FOOTPRINT, SUSTAINABILITY IS
DEEPLY WOVEN INTO OUR DNA.**

”





1.3 Background of the report

This report has been prepared by our Risk department and carefully reviewed by responsible management to ensure it reflects all material impacts, risks, and opportunities relevant to our business.

While our reporting processes and internal controls are still evolving, this first edition marks a strong step forward. The report draws primarily on data from OTTO's core ICT systems and data warehouse, providing a solid and trusted foundation. In cases where data was not yet directly accessible from standardised sources, we have implemented a careful review process: our Risk department evaluated the reliability of the information to maintain quality and consistency.

Looking ahead, we're committed to continuously improving our systems. Our goal is to simplify data collection and enhance documentation, making future reporting even more robust and efficient. This report is not only a reflection of where we are today, it's a clear signal of where we're headed.

1.4 Structure of the report

This Sustainability report provides a structured overview of OTTO Work Force's sustainability efforts and progress.



1. Introduction

Laying the foundation of our sustainability ambitions and providing the background of the report.



2. Governance

About our governance structure, management responsibilities, and the integration of sustainability within our organization.



3. Strategy business model & value chain

Presenting our vision and mission, setting the stage for our overall strategy, business model, and value chain.



4. Understanding our impacts, risks and opportunities

Outlining our perspective on impacts, risks, and opportunities that shape our sustainability journey.



5. Employer of Choice

Introducing the initiatives of OTTO to achieve our ambition of becoming an employer of choice.



6. Leading Company

Highlighting the actions and initiatives that support our second strategic pillar: remaining a leading company.



7. Positive Impact

Sharing our belief that labour migration can be a force for good, and presenting the initiatives to reduce negative impacts while increasing positive contributions.

Finally, [the appendices](#) offers more detailed sustainability performance data, aligned with the ESRS.

2. GOVERNANCE

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Strong governance is the backbone of responsible business. At OTTO Work Force, we recognize that effective leadership, clear accountability, and transparent oversight are essential to driving meaningful progress on sustainability. These elements are not just compliance measures, they reflect our commitment to embedding sustainability into the core of our decision-making and long-term value creation.

2.1 Management's role and responsibilities

At OTTO Work Force transparent governance starts at the top. Our administrative, management, and supervisory bodies play a central role in shaping and steering our sustainability agenda. Their responsibilities go beyond operational oversight, they actively guide strategic decision making that aligns with our values and long-term goals.

OTTO Work Force is a subsidiary of [Brexia](#), previous named Outsourcing inc. which is owned by [Bain Capital](#). All shares in OTTO are held through OSI Netherlands. The organization is managed by OTTO Holding, which is responsible for both strategic and operational leadership. The highest executive authority within OTTO is the Holding Board, which sets the overall direction and governance.

Throughout 2024, the Holding Board consisted of experienced leaders who have been closely connected to OTTO for many years, some since its founding 25 years ago. Their deep understanding of labour migration and long-standing commitment to the well-being of our international pool of employees with a temping contract (hereafter: International employees) and Supporting staff (hereafter: Supporting staff) ensure that the Board is well-equipped to steer OTTO with care, responsibility, and vision. In 2024 the Holding Board consisted of the following people:

▪ Frank van Gool (m)	CEO
▪ Karolina Adriaanse-Swoboda (f)	Vice CEO
▪ Peter Bouman (m)	CFO
▪ Willem-Jan Herckenrath (m)	ICT Director
▪ Justyna Kooijmans (f)	CHRO
▪ Stano Samko (m)	Recruitment Director

In 2025, Frank van Gool and Karolina Adriaanse-Swoboda stepped down from the board and were succeeded by Raymond Puts (m).





The Holding Board is integrally responsible for the performance of OTTO, this includes the financial performance as well as our sustainability performance. The Holding also consists of the Risk department, Legal counsel and Strategic advisory which assist the Holding Board. The Risk department assists the Holding Board on governance, risk and compliance matters as well as sustainability matters. In addition to the Holding Board, OTTO is also supported by a Supervisory Board composed of non-executive members. This board holds a monitoring and advisory role, overseeing the performance of both OTTO and the Holding Board. Its scope includes the oversight of sustainability performance and the management of identified Impacts, Risks, and Opportunities (IRO's). The Supervisory Board consists of the following members:

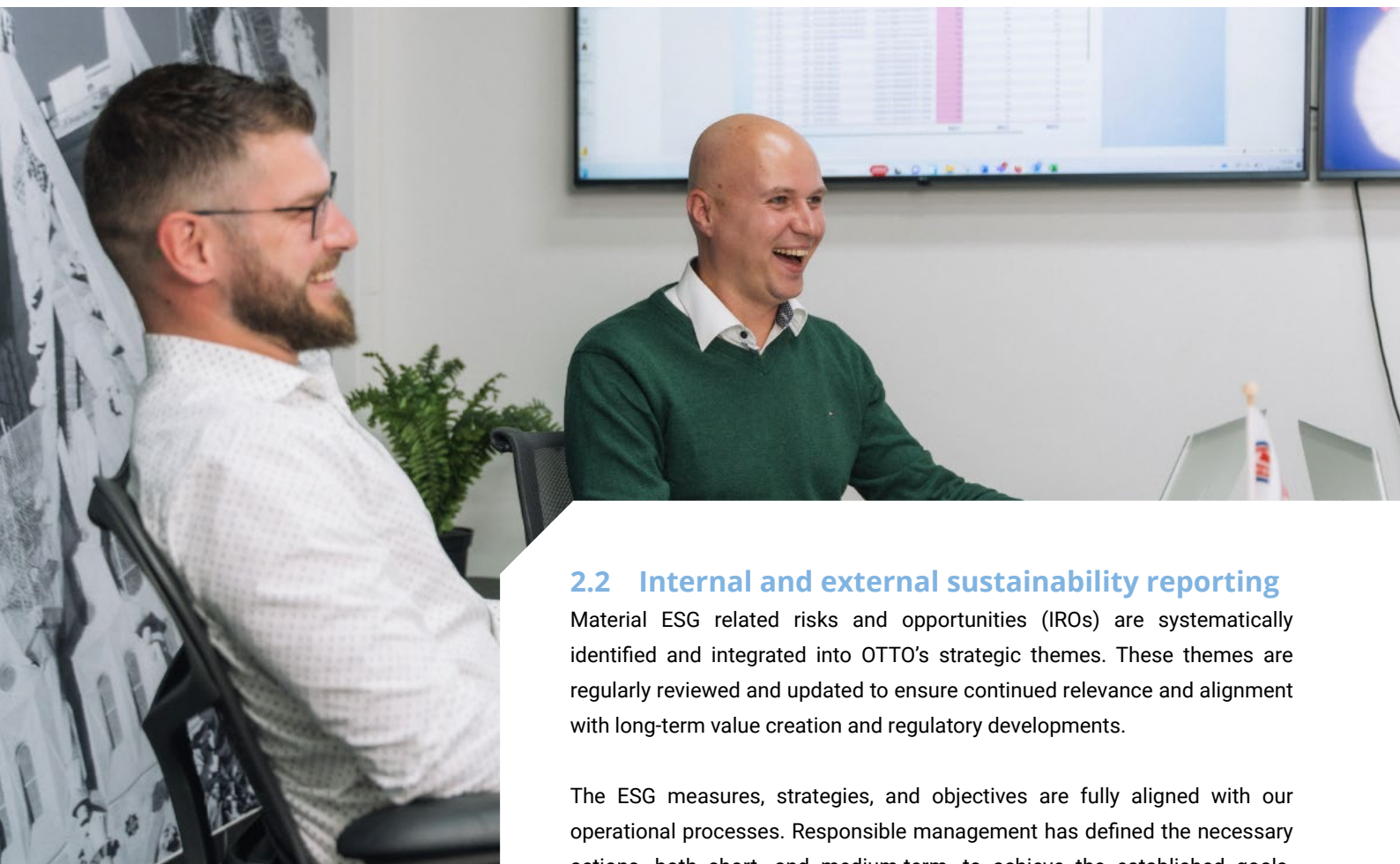
- | | |
|--------------------|-----------------------------|
| ▪ Mrs. Kuijten (f) | Supervisory board president |
| ▪ Mr. Biermans (m) | Supervisory board |
| ▪ Ms. Heraty (f) | Supervisory board |
| ▪ Ms. Sakiyama (f) | Supervisory board |
| ▪ Mr. Kizaki (m) | Supervisory board |

The Dutch entity is headed by a Country Board which is responsible for the overall and the sustainability performance of OTTO Netherlands B.V. and its subsidiaries. The Country Board consist of the following people:

- | | |
|-----------------------|---------------------------------|
| ▪ Danielle Keijl (f) | Managing Director Operations NL |
| ▪ Kasia Gurbala (f) | HR Director NL |
| ▪ Bart Holtackers (m) | Finance Director NL |

We refer to sustainability as part of our non-financial impact. For reporting reasons, sustainability can be referred to as ESG. This is short for Environment Social and Governance. ESG helps to bring structure into the sustainability topics. The Board of OTTO brings significant expertise and commitment in the Social (S) domain. This strength is deeply embedded in the organization's DNA where social impact and inclusivity are integral to day-to-day operations. While Governance (G) and Environmental (E) considerations are firmly in place, the organization recognizes the need for continued development in these areas. To support this, OTTO has engaged external expertise to further strengthen its ESG capabilities, particularly in aligning environmental initiatives and governance structures with evolving standards and stakeholder expectations.

Holding Board meetings were held bi-weekly in 2024. The Country Board meetings are held at least monthly. Holding Board members participate in the Country Board meetings. The Managing directors NL and PL also participate in the Holding Board.



2.2 Internal and external sustainability reporting

Material ESG related risks and opportunities (IROs) are systematically identified and integrated into OTTO's strategic themes. These themes are regularly reviewed and updated to ensure continued relevance and alignment with long-term value creation and regulatory developments.

The ESG measures, strategies, and objectives are fully aligned with our operational processes. Responsible management has defined the necessary actions, both short- and medium-term, to achieve the established goals. Progress on these actions is monitored by the Risk department through frequent meetings with management, during which progress is reviewed and discussed.

To enhance our ESG management and prepare for reporting in accordance with the ESRS, we have initiated a dedicated project. This initiative is coordinated by the Projects department, with internal subject matter expertise provided by the Risk department and external advisory services delivered by [Empact](#), a specialized ESG consultancy firm. The scope of the project includes strengthening our internal ESG reporting framework, ensuring consistent monitoring of all relevant ESG initiatives and actions through periodic internal reviews.



WE ARE COMMITTED TO CONTINUOUSLY IMPROVING OUR REPORTING PROCESSES AND ALIGNING THEM FULLY WITH OUR STRATEGIC OBJECTIVES, AS WELL AS THE DEFINED ESG STRATEGIES AND MEASURES.



3. STRATEGY BUSINESS MODEL & VALUE CHAIN

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As the largest international employment agency in Europe, we operate in a dynamic environment shaped by demographic shifts, labour market shortages, and cross-border mobility. We understand how important it is for everyone to have stable employment, and we work hard to create opportunities that benefit everyone involved. This way, sustainability is embedded in the way we operate and grow.

3.1 Vision

Our world is becoming increasingly international; people, companies, organizations, everything and everyone is connected. So is the job market. More and more people are working abroad. Labour migration has increasingly become an economic necessity in many European countries. OTTO aims to be a trendsetter in the field of sustainable labour migration by always putting people first. Our skilled employees deliver the best solutions for our customers. We are helping to build a sustainable, safe, and fair work environment for all. We go beyond compliance, setting ethical standards. Our goal? To be a trusted leader in this borderless, sustainable future of work where everyone thrives.

3.2 Mission and core values

Mission: OTTO serves critical economical sectors by providing the best employees, from around the corner to around the world.

Promise: A job is more than just a way to earn a living, it's a meaningful step in someone's life, especially when that step involves working in a new country. At OTTO Work Force, we understand the weight of that decision. That's why our guiding principle is: "We take care of our people." It's not just a motto, it's a promise we live by every day.

Values: RESPECT is the cornerstone of everything we do. We treat everyone with fairness and dignity, no matter where they come from. We hold our employees and customers in high esteem, recognizing their indispensable role in our existence.

- R** **RESULT**
We are cost effective and target driven
- E** **EVERYWHERE**
We do not believe in borders, we believe in quality
- S** **SOCIALLY INVOLVED**
We care for our colleagues and for the world around us
- P** **PERFORMANCE**
We always take one step further
- E** **EMPOWERMENT**
We enable our people to take responsibility
- C** **CUSTOMER EXCELLENCE**
We are focused on offering the best service to our clients
- T** **TRANSPARENT**
We believe in openness



3.3 Objectives

At OTTO, we focus on three core strategic objectives that bring our vision and mission to life and steer our path forward.

Employer of choice

OTTO wants to be a top choice for all our employees. We offer fair pay and good working conditions for everyone by exceeding the minimum requirements where we can. We understand that moving abroad can be a big change. Through Labour Housing we facilitate our international employees to find suitable housing. We provide a safe way to get to work, ensure a safe work environment, and give them all the information they need to successfully work and live abroad. Finally, we invest in training for all our employees so they can develop their skills, build a career, and better serve our clients.

Leading company

OTTO is leading in international employment, in the services we provide our clients, and in social and recruitment standards. Leadership for us goes beyond size. We want to set the bar for ethical labor migration, believing it can only truly benefit everyone when done well and with respect. That is why we want to challenge the status quo and share our expertise in discussions about fair labour migration. We do not settle for “good enough”, just because something is legal does not mean it is sufficient by our standards.

Positive impact

OTTO aims to make a positive impact. We strive for everyone involved in our work to have a positive experience, from our employees and clients to the society we operate in. We believe a strong financial base is key to achieving this positive impact. Climate change is a major issue, and OTTO is committed to doing its part. We are setting ambitious goals to become carbon neutral, in line with the Paris Agreement. By integrating sustainability considerations into our decision-making processes, we aim to create shared value for our stakeholders while mitigating risks and maximizing opportunities for sustainable growth.

By integrating sustainability into our strategic and operational decision-making, we aim to create shared value for all stakeholders. This approach enables us to mitigate risks, capitalize on opportunities, and foster sustainable growth. In pursuit of our corporate strategy, we are all about creating a better future for everyone. We strive for excellence in everything we do, from finding talented people, building partnerships and acting responsibly. We believe in building and developing teams and treating everyone fairly. This is how we will enhance work experiences and positively impact lives everywhere.



3.4 Business model and value chain

To understand how OTTO creates value, it's essential to look at our business model and value chain, and their alignment with our strategic and sustainability goals.

Value chain

OTTO's value chain is centered around the recruitment of employees (upstream) and the placement of these employees with our customers (downstream). We have assessed the [impacts](#), [risks](#), and [opportunities](#) along our value chain.



“

DEMOGRAPHIC TRENDS, SUCH AS AGING POPULATIONS AND DECLINING BIRTH RATES, ARE REDUCING THE AVAILABLE WORKFORCE IN BOTH THE NETHERLANDS AND IN THE COUNTRIES WE RECRUIT.

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As we don't produce physical goods, our value chain is relatively short and service-driven, focused entirely on connecting people with meaningful employment opportunities. OTTO's value chain begins with the recruitment of our international employees. On average 96,2% of our workforce in 2024 is recruited directly through OTTO's own extensive network of recruitment offices across Europe. In some cases (3,8%), we collaborate with trusted recruitment partners to meet specific customer needs.

Our employees are at the heart of everything we do. Once customer demand is identified, we ensure the right candidates are recruited, prepared, and supported throughout their journey. Planning and managing workforce availability, both short and long term, is a core part of the service we provide.

To deliver a truly comprehensive service, OTTO and Labour Housing work closely with partners to provide essential support systems, most notably housing and transport. Housing partners help secure safe and well-managed accommodations, while mobility providers ensure that employees can reliably commute to and from their workplaces, using a fleet of cars, buses, and (e-) bikes.

We recognize that working in another country comes with challenges, such as language barriers and cultural differences. That's why OTTO is committed to supporting employees beyond their jobs and working proactively to reduce potential risks. Our team of Supporting staff, many of whom started their own journeys as international employees, is uniquely equipped to guide and support others through this transition.

Business model

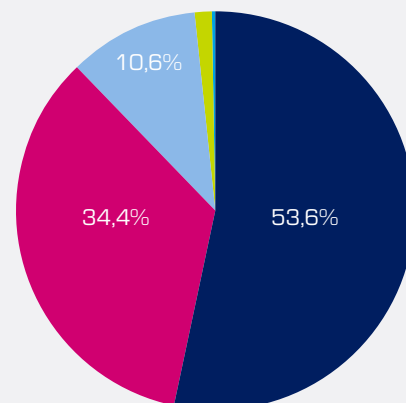
OTTO's business model is built on the principles of cross-border labour mobility within the European Union. By leveraging the freedom of movement and addressing structural imbalances in employment and wage levels between countries. We connect motivated job seekers from across Europe with companies in the Netherlands that face acute labour shortages.

This model creates value by supporting economic activity in host countries while offering meaningful work and income opportunities for international employees. It also strengthens the EU labour market by optimally redistributing workforce supply and demand across borders.

“
LABOUR MIGRATION ALONE
CANNOT SOLVE EUROPE’S
WORKFORCE CHALLENGES. IT
MUST BE PART OF A BROADER,
INTEGRATED APPROACH.
”

2024 revenue of OTTO Workforce B.V. in the Netherlands, by sector:

Wholesale and Retail trade	€ 439.783.942
Transporting and Storage (e-)Logistics	€ 282.149.806
Manufacturing	€ 87.299.988
Administrative and Support Service Activities	€ 10.202.860
Arts, Entertainment and Recreation	€ 834.998
Construction	€ 469.707
Architectural and engineering activities; technical testing and analysis	€ 153.455
Other Service Activities	€ 844



While successfully employing International employees, we recognize that this model is facing increasing pressure. Demographic trends, such as aging populations and declining birth rates, are reducing the available workforce in both the Netherlands and in the countries we recruit. Labour shortages are no longer limited to Western Europe, they are becoming a reality across the entire EU. As a result, we anticipate that intra-EU labour migration will no longer be sufficient to meet future demand.

In response, OTTO views labour migration from outside the EU as a necessary and strategic evolution of our business model. While we see this as a significant opportunity, we are also realistic: labour migration alone cannot solve Europe’s workforce challenges. It must be part of a broader, integrated approach. To this end, we published our [Deltaplan](#) in 2024, a comprehensive vision on the future of labour migration in the Netherlands (available in Dutch). Our business model is evolving in step with societal, economic, and regulatory developments, considering the ongoing assessments internally and externally. We remain committed to creating value in a responsible, sustainable, and forward-thinking way for our employees, our customers, and society as a whole.

4. UNDERSTANDING OUR IMPACTS, RISKS AND OPPORTUNITIES

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Understanding how we create value through our business model and value chain is only part of the story. To operate responsibly and remain resilient in a rapidly changing environment, it's essential to identify and address the impacts we have on people and planet, the risks that could affect our business, and the opportunities that can drive positive change.

4.1 Process to assess impact, risks and opportunities

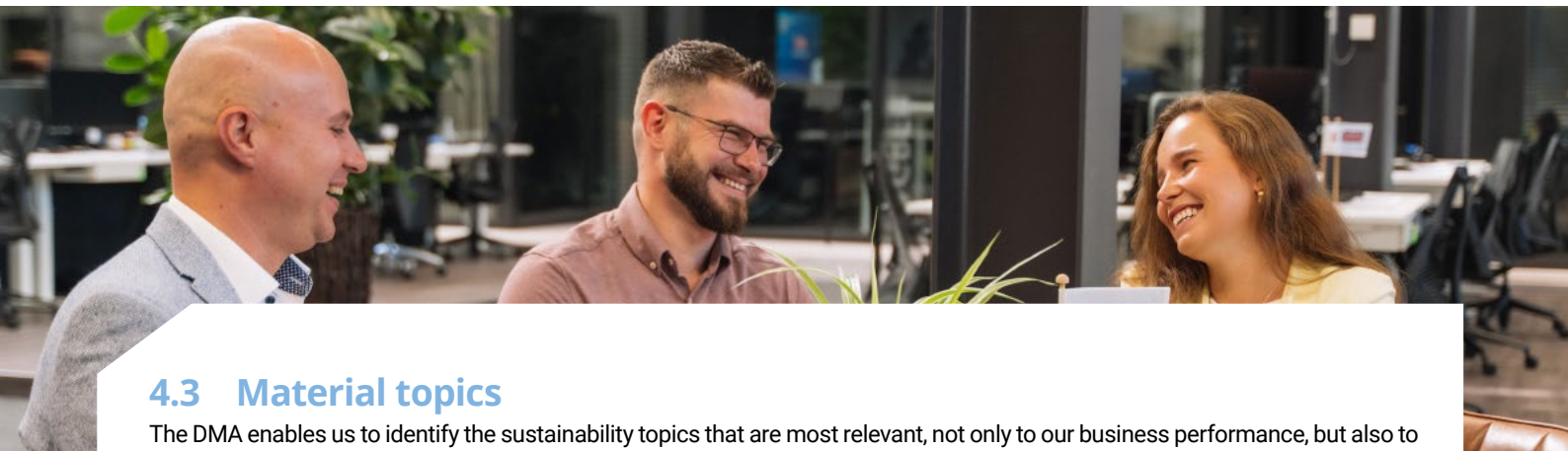
At OTTO, identifying and managing our impacts, risks, and opportunities (IRO's) is a structured and integral part of how we operate. This process is led by our Risk department, which plays a key role in supporting the organisation, particularly in ensuring the reliability of financial reporting and the responsible management of sustainability-related IRO's.

For risk management specifically, OTTO has implemented a Risk Control Framework that includes a set of key controls designed to mitigate most material risks, including those that could lead to misstatements in financial or non-financial reporting. The Risk department ensures these controls are effectively executed and regularly monitored. Outcomes are reviewed in collaboration with the Internal Audit team of our parent company, Brexa. By systematically incorporating opportunities and impacts alongside risks in our controlling processes, we gain a clearer view of what truly matters. This enables us to manage potential threats, build resilience, and actively pursue opportunities for meaningful, positive impact.

4.2 Double Materiality Assessment

At the core of our Double Materiality Assessment (DMA) lies the systematic identification and management of IRO's. This process integrates risk management insights with stakeholder input and strategic priorities, resulting in an assessment of both financial and impact materiality. The outcome is a focused set of material topics, aligned with our strategy, that guide our reporting and ensure our sustainability efforts are relevant and directed where OTTO can make the greatest difference. A detailed overview of the methodology, criteria, and outcomes of the assessment can be found in [Appendix B](#).





4.3 Material topics

The DMA enables us to identify the sustainability topics that are most relevant, not only to our business performance, but also to our wider impact on people, communities, and the environment. These topics form the foundation of our sustainability strategy and reporting.

Own Work Force

At OTTO, our own workforce is at the heart of everything we do. With a business model built on cross-border labour mobility, the dedication and contribution of our employees are essential to our success. Given the central role that our employees play, managing the wellbeing, rights, and development of our own workforce is not only a moral obligation, it is fundamental to the long-term success of OTTO Work Force.

Our commitment, “We take care of our people”, drives us not only to be legally compliant but to exceed the (minimum) legal requirements. We invest in fair employment practices, proper housing, and personnel support to ensure every employee is treated with dignity and respect. Ensuring the wellbeing of our workforce is not only the right thing to do, it is essential to the integrity of our business. For these reasons, being an “[Employer of Choice](#)” is not just a goal, it’s one of the three strategic pillars of the OTTO organization.

Governance

Strong, transparent governance is key to making decisions that are fair and aligned with our values. It ensures we protect the people who depend on us, uphold ethical standards, and maintain trust with customers, partners, and society.

We deeply understand that our decisions directly affect the livelihoods of over 17,200 employees, their families and local communities in the Netherlands. These employees play an essential role in keeping everyday services running, from stocking store shelves to ensuring timely home deliveries. With this level of impact comes significant responsibility and we believe that good governance and [excellent business conduct](#) is not just a foundation for compliance: it’s essential for long-term, sustainable leadership in international employment.

Affected communities

We see labour migration as a force for good when managed responsibly. It creates economic opportunities, strengthens local labour markets, and contributes to wider social development. At the same time, we recognise the need to effectively address community concerns and support social cohesion. After all international employees are more than just workers. They enrich communities, participate in local life, and contribute to society.

Our activities directly influence local communities in both the countries we recruit from, as well as, the areas in which our employees live and work. International employees play a crucial role in essential sectors, but their presence also brings challenges, such as increased demand for housing and shifts in community dynamics. We aim to share knowledge, engage in public dialogue, and help shape balanced, sustainable solutions around labour migration, ensuring our business adds value not just to customers and employees, but to society at large. That’s why being a “[Leading Company](#)” is one of our three strategic pillars.

Climate Change

Climate change is one of the defining challenges of our time, and as a company operating across Europe with a large, mobile workforce, OTTO recognizes both its responsibility and its potential to contribute to meaningful solutions. Within this ESRS theme, we’ve identified key topics where our value chain has the most significant climate impact: primarily the commuting of our Supporting staff and International employees, and the housing we provide. These areas are where our footprint is most visible, and where we see the greatest opportunity to make a difference. Aligned with the EU’s goal to be climate neutral by 2050, OTTO is committed to doing its part. That’s why climate change mitigation plays a important role in our sustainability efforts and is embedded in our strategy through the pillar “[Positive Impact](#).”



Material topics

Material topics by ESG theme, impact, and strategic relevance

ESG (SUB) THEMES		# IRO'S	IMPACT	FINANCIAL	POSITION IN THE VALUE CHAIN	TIME HORIZON (SHORT, MEDIUM, LONG TERM)
CLIMATE CHANGE (E1)	Climate change adaptation	2	High	High	Own operations Upstream	S+M+L
	Climate change mitigation	4	Medium	Low	Upstream Own operations Downstream	S+M+L
	Energy	1	High	Medium	Own operations Upstream	S
OWN WORK FORCE (S1)	Working conditions	9	High	Medium	Own operations Downstream	S + M
	Equal treatment and opportunities for all	2	High	High	Upstream Own operations Downstream	S
	Other work related rights	6	High	High	Own operations	S
AFFECTED COMMUNITIES (S3)	Communities' economic, social and cultural rights	7	High	High	Own operations Upstream	S+M
GOVERNANCE (G1)	Corporate culture (including anti-corruption and bribery, protection of whistle-blowers and animal welfare)	5	High	Medium	Own operations	S+M
	Political influence and lobbying activities	2	Medium	Medium	Own operations	S
	Management of relationships with suppliers, including (unfair) payment practices	1	Medium	High	Own operations	S

4.4 Non-material themes

OTTO's operations primarily involve providing staffing services to customers, which results in minimal environmental or social impacts. As such, several ESRS topics are not applicable to our business.

For example, in terms of Pollution, OTTO does not deal with significant pollutants, as our services do not involve direct pollution. Similarly, Water and marine resources are not impacted by our activities, as we neither consume significant water nor affect marine ecosystems. Regarding Biodiversity and ecosystems, OTTO's business model does not directly impact biodiversity, and housing projects are subject to regulatory permits that address environmental concerns. In relation to Resource use and circular economy, our resource consumption is minimal, with most expenditure related to housing operations, which have a limited environmental footprint.

The topic of Workers in the value chain is also not material, as OTTO does not employ large numbers of external workers, and our spend on non-housing categories is limited. Finally, Consumers and end users is not a relevant issue for OTTO, as we provide B2B services with indirect impacts on consumers through our customers' products and services. Therefore, these topics are not material for OTTO's business model and out of scope for this sustainability report.

4.5 Stakeholder engagement

Our stakeholders and especially our clients and employees are critical for the success of OTTO Work Force. As such they are at the heart of everything we do. Without them, our organization could not exist. We define stakeholders as individuals or entities who are impacted by our activities and services, or who in turn can significantly influence our ability to execute our strategy and achieve our objectives.

Process of engagement

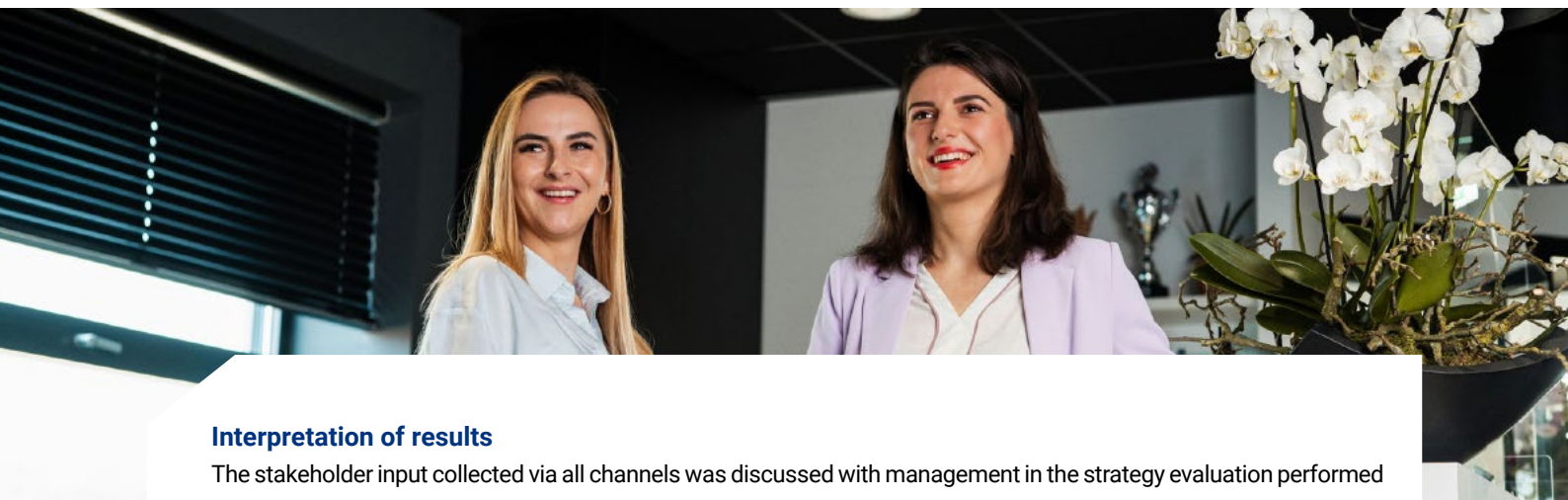
OTTO performed a stakeholder analysis to identify our key stakeholders and define stakeholder groups.

1. We have identified and defined the following stakeholder groups: Civil society organizations (including labour unions), Community, Customers, Employees, Environment, Government, Industry, Owners and Suppliers.
2. We have assessed all stakeholder groups to determine the level of engagement we want to have with each of them.
3. Based on this stakeholder classification we have designed a stakeholder strategy.
4. As part of the defined stakeholder strategy we have set up a survey to evaluate our key stakeholder's views on OTTO's material IRO's, our performance, strengths and weaknesses on these topics. The outcome of this survey was verified using in depth interviews with a selection of stakeholders from different groups and consequently discussed with board and senior management.

Next to surveys or interviews, OTTO has engaged in more ways with various stakeholder (groups):

- Customers (via for instance business unit director and account managers, Quarterly Business Reviews, Tenders, CSS (Customer Satisfaction Survey) and strategic breakfast sessions)
- Supporting staff (via Workers Council, 15 seconds feedback, ESS (Employee Satisfaction Survey) and periodical evaluations) – see overview in [Appendix C](#)
- International employees (via for instance 15 second feedback forms, exit interviews, HSS (Housing Satisfaction Surveys), Pizza sessions, Round table talks, strategic breakfast sessions, MyOTTO, complaints handling) – see overview in [Appendix C](#)

Furthermore we are engaging with the general public via Social Media, Internet, Media performances (Radio, Television, newspapers), Knowledge sessions and work visits and through our ABU membership.



Interpretation of results

The stakeholder input collected via all channels was discussed with management in the strategy evaluation performed in 2024 and where deemed necessary the input was processed and further translated into OTTO's strategy. The topics that our stakeholders have identified align with the topics resulting from the performed DMA.

Based on recent engagement activities, all stakeholder groups reaffirmed the relevance of the identified material topics. Two key groups, International employees and clients, provided additional insights warranting a deeper dive:

- Client input highlight the ever need for flexibility and low costs, while expecting that OTTO treats its employees responsibly. An important element here is the market dynamics: Urgent needs for personnel can arise suddenly, just as quickly as requests to scale down. Despite this volatility, client satisfaction with OTTO remains high.
- International employees: Feedback highlighted a strong focus on safety in work, living, and daily life. While significant progress has been made in income security, the emphasis is now shifting towards planning certainty, knowing when and where they will be planned/scheduled. This reflects evolving needs such as the inherent limitations of flexible work arrangements and the market dynamics. Overall, this is a good sign as it often comes from people working for a longer period of time for OTTO and they develop different expectations, moving from income stability (which is already secured) to planning certainty.

Based on the periodical stakeholder engagement activities, important topics are discussed at management level and integrated in strategic decision making.

4.6 Impact on our business model and strategy

OTTO's strategy and business model have proven to be resilient and adaptable in the face of evolving societal, demographic, and economic challenges. By embedding sustainability (ESG) into our three strategic pillars, we actively manage material risks such as reputational exposure, regulatory shifts, and labour market constraints. At the same time, we are well-positioned to capture opportunities related to ethical labour migration, cross-border workforce development, and sustainable service delivery.



[Employer of Choice](#)



[Leading Company](#)



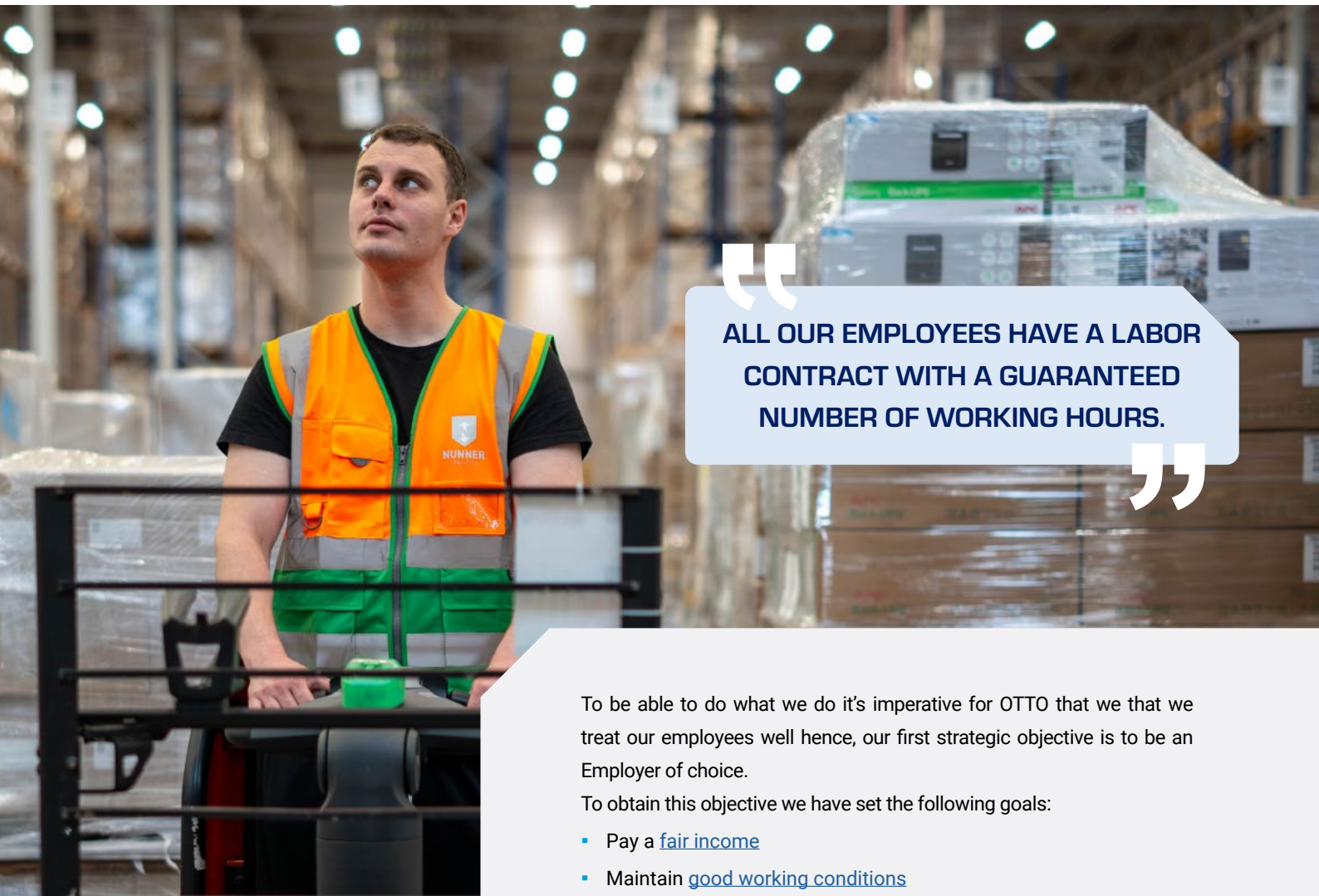
[Positive Impact](#)

This strategic alignment allows OTTO not only to respond to short-term pressures but also to help shape long-term, systemic solutions, ensuring continued relevance, social license to operate, and business continuity in a rapidly changing landscape.

5. EMPLOYER OF CHOICE

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“
ALL OUR EMPLOYEES HAVE A LABOR
CONTRACT WITH A GUARANTEED
NUMBER OF WORKING HOURS.
”

To be able to do what we do it's imperative for OTTO that we that we treat our employees well hence, our first strategic objective is to be an Employer of choice.

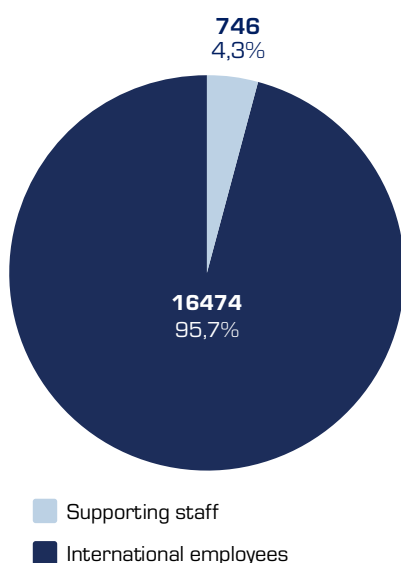
To obtain this objective we have set the following goals:

- Pay a [fair income](#)
- Maintain [good working conditions](#)
- Ensure the [Health&Safety](#) of our employees
- Only [Fair recruitment](#) practices
- Offer opportunities for [training & development](#)
- Arrange [adequate housing](#) for our International employees

5.1 Own workforce

Prior diving into the six themes we have identified, we specify the workforce as we can make a distinction between two types of employees.

- International employees: We have our employees who work on a temping contract for our clients and who basically make the service we provide to our clients. The vast majority of these employees are non-Dutch nationals recruited within the EU.
- Supporting staff: We also have our Supporting staff who facilitate the International employees working at our customers. Our Supporting staff arrange planning, coordinate and plan housing and (means of) transportation, perform payrolling, invoicing and administration of this all.



Supporting staff
International employees



Policies and guiding principles

At OTTO Work Force, we are committed to upholding and promoting fundamental human rights across all aspects of our operations. We have implemented a range of initiatives focused on safeguarding the dignity, safety, and fair treatment of all employees, ensuring that respect for human rights is embedded in how we operate, support, and engage our workforce.

Our motto is "We take care of our people". This is something we take seriously. OTTO has implemented a Code of Conduct. The Code of Conduct is based on our motto and describes the starting points of the way we as OTTO want to behave. By effect, it also describes how we expect our employees to behave. The Code of Conduct clearly opposes any form of child or forced labour and encourages equal rights for all and disapproves of any form of discrimination.

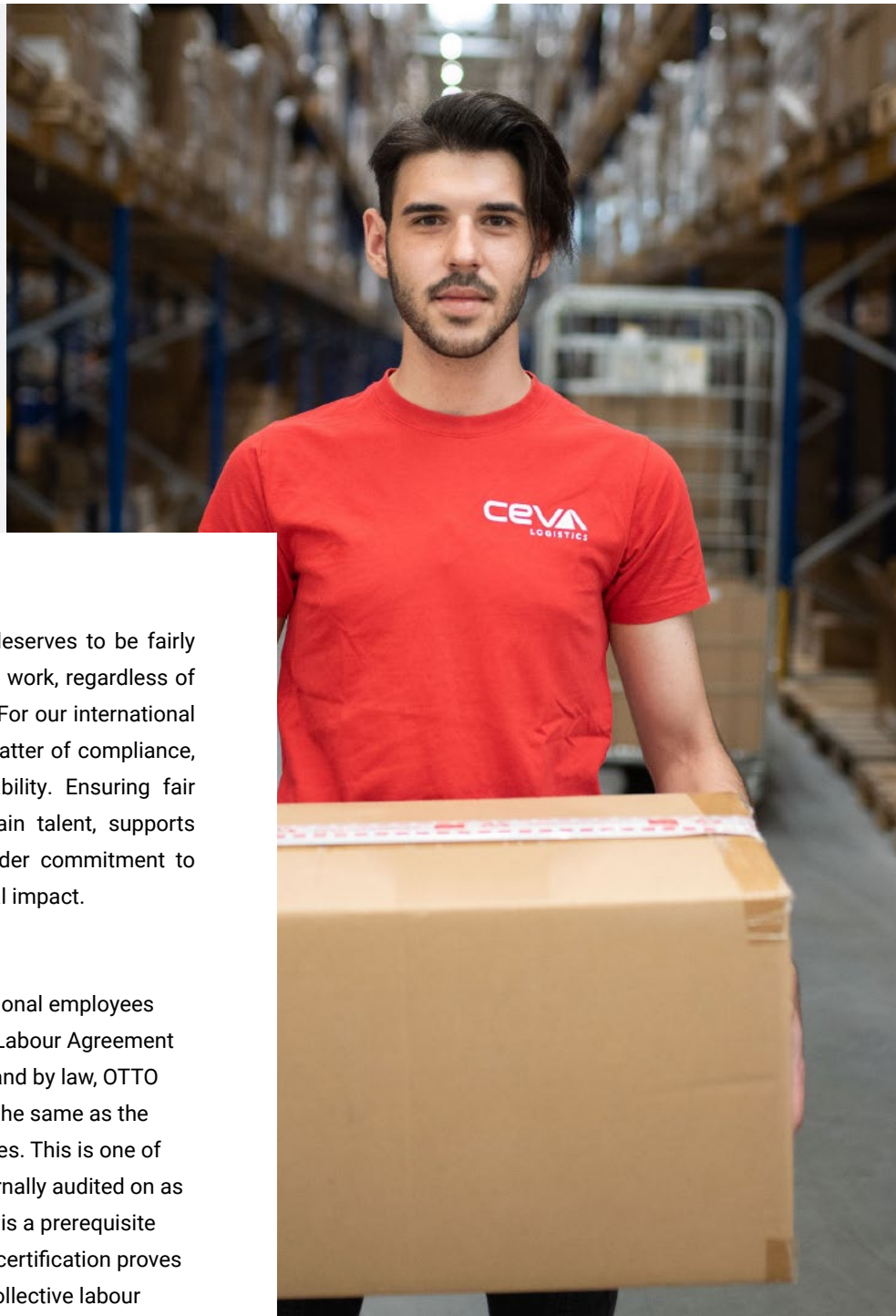
♥ WE TAKE CARE OF OUR PEOPLE ♥

Our International employees are often less familiar with the laws, rules, customs, rights and obligations in the country of employment. This raises the due care required when working with international employees. Therefore since 2004, we have taken the conscious decision to become an ABU member. As an ABU member OTTO is bound to self-regulation and certification. Being an [ABU](#) member means that OTTO has committed itself to the ABU membership criteria, see [Appendix D](#).

The ABU (Algemene Bond Uitzendondernemingen) is the Dutch Association of Temporary Employment Agencies. It is the largest trade organization for staffing and temporary employment agencies in the Netherlands. Key functions and roles of the ABU include:

1. **Representation:** ABU represents the interests of the temporary employment sector in discussions with government bodies, employers' associations, and trade unions.
2. **Collective agreements:** It negotiates and manages the ABU Collective Labour Agreement (CLA), which sets legal and working standards for temporary agency workers employed by its member agencies.
3. **Quality standards:** Membership requires compliance with strict standards related to working conditions, pay, safety, and treatment of employees—especially important for the fair treatment of international workers.
4. **Advocacy:** ABU promotes ethical and sustainable staffing practices, and works to ensure the sector contributes positively to the Dutch economy and society.
5. **Certification and oversight:** Members are subject to regular audits and must meet high compliance standards, which builds trust among customers, employees, and policymakers.

Why it matters: Being a member of the ABU is often seen as a mark of reliability and professionalism in the staffing industry. For international employees and companies working with staffing agencies, ABU membership assures fair treatment and legal compliance.



5.2 Fair Income

We believe that every employee deserves to be fairly and equally compensated for their work, regardless of nationality or employment status. For our international workforce, fair pay is not only a matter of compliance, but a key driver of financial stability. Ensuring fair income helps us attract and retain talent, supports integration, and reflects our broader commitment to responsible employment and social impact.

Equal pay

In The Netherlands, all our International employees are covered by the ABU Collective Labour Agreement (ABU CLA). Under this agreement and by law, OTTO is obligated to pay our employees the same as the employees of our partner companies. This is one of the aspects OTTO is regularly externally audited on as part of the [SNA certification](#) which is a prerequisite for an ABU membership. The SNA certification proves that OTTO pays according to the collective labour agreements, withholdings are lawful, employees are not paid below the legal minimum, and that all is compliant with applicable fiscal and social security regulations.

Our Supporting staff in The Netherlands don't fall under the scope of the ABU CLA. For our Supporting staff we have our own working conditions regulations that is agreed upon by the Works Council.



Income security

All Supporting staff are paid according to contract agreements and our International employees are paid according to the current conditions at the customer where they are deployed. OTTO steers and monitors the following elements to make sure our International employees earn a decent income:

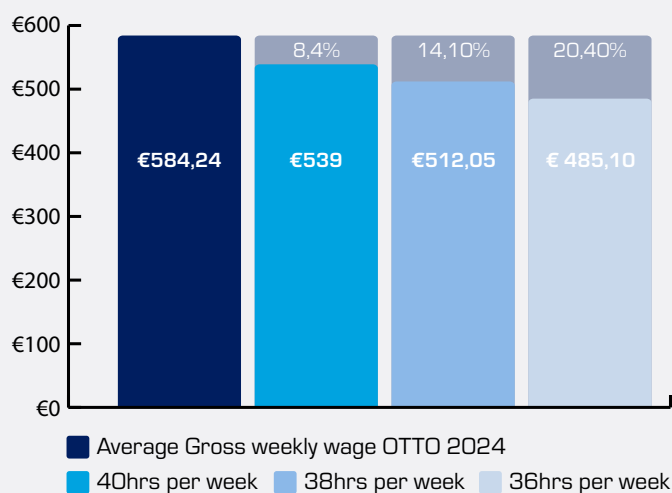
1. [Average wage;](#)
2. [The contractually guaranteed hours;](#)
3. [The contract term;](#)
4. [The number of hours worked.](#)

1. Average wage

None of our employees earn below minimum wage. Our International employees are deployed as Temporary employees, they are therefore paid according to the current conditions at the customer where they are deployed. Many of our customers are covered by a CLA for their company or the sector they are operating in. Many other customers however have their own working conditions regulations. In both instances we have to pay according to the applicable conditions at our customer. We monitor the average remuneration of our employees. The average weekly gross wage of our employees in 2024 was € 584,24 per week (excluding holiday allowance). This is well above the average weekly gross statutory minimum wage in 2024.

All Supporting staff are paid under working conditions that are agreed with the Works Council.

ON AVERAGE OTTO PAYS 8.4% ABOVE AVERAGE STATUTORY MINIMUM WAGE 2024.



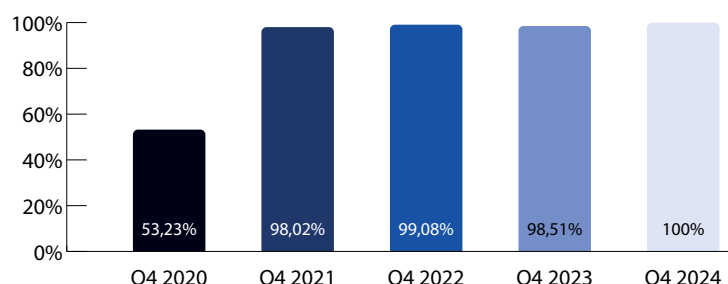


2. Contractually guaranteed hours

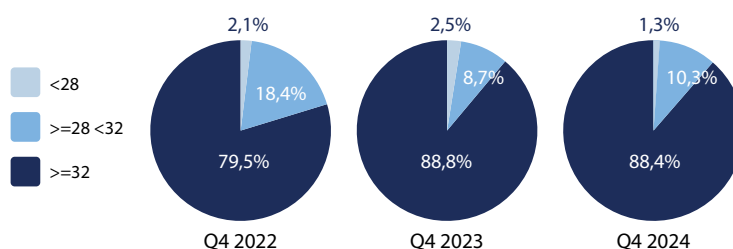
As a temporary employment agency OTTO Work Force is dependent on the demand of our customers. We are committed to offer all international employees a guaranteed number of hours per week. This however also implicates that when a customer requires less employees, a risk remains for OTTO as we will have to continue to pay for their guaranteed number of hours. It is therefore too big a risk for OTTO to provide all employees guaranteed hours for 40 hours per week. The guaranteed hours also require a certain amount of flexibility from our employees as demand of customers can change from week to week which can cause employees to work more hours in one week than the other. Being unavailable for work can have consequences for the guaranteed hours and income.

As of the end of 2024, more than 88% of our employees were contracted with a minimum of 32 (or more) guaranteed working hours per week. Little over 10% had contracts guaranteeing between 28 and 32 hours per week, while 1,3% of employees had fewer than 28 guaranteed hours, no employee held a contract with zero guaranteed hours.

100% OF FLEX EMPLOYEES HAVE GUARANTEED HOURS



88,4% OF FLEX EMPLOYEES HAVE AT LEAST 32 GUARANTEED HOURS PER WEEK





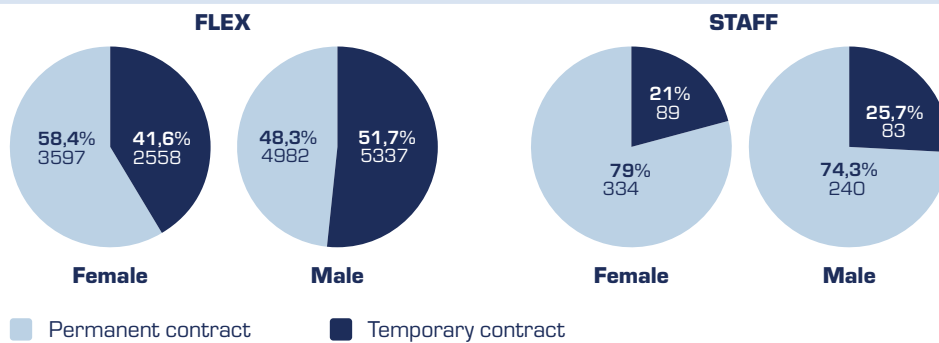
OTTO OUTPERFORMS THE TEMPING MARKET BY FAR. WHEN TAKING THE ABSENCE OF A TEMPING CLAUSE AND THE FACT THAT ALL OF OUR PHASE A AND B EMPLOYEES HAVE GUARANTEED HOURS, THE LEVEL OF OUTPERFORMANCE IS EVEN MORE IMPRESSIVE.



3. Contract term

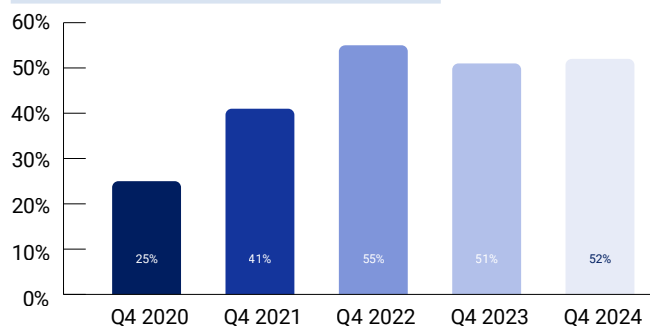
A permanent contract offers income security for an indefinite period of time. OTTO aims to offer as much income security to our employees as possible within existing limitations. Not all employees therefore have a permanent contract.

GUARANTEED VS. NON-GUARANTEED HOURS: WORKFORCE DISTRIBUTION IN THE NETHERLANDS



Starting employees sign a fixed term contract for at least a period of 27 weeks (afterwards people could apply to receive benefits). Suitable and performing employees are offered continuation. As OTTO depends on the demand of customers, we cannot offer all employees an indefinite term contract. Unlike many staffing agencies, OTTO does not work with an agency clause. This means that even when a client no longer requires temporary workers, OTTO remains responsible for these International employees. The company continues to provide support, guidance, payment and where possible, new placement opportunities. Well performing employees are offered an indefinite term contract as much as possible. This provides these employees with increased income security. End of 2024 the percentage of permanent contracts has increased to little over 52% (2023: 51%). This approach underscores OTTO's long-term commitment to employment security and well-being, regardless of short-term market fluctuations or client demand.

52% ENJOY PERMANENT CONTRACTS



This is unique in the market, all our employees have a labor contract with a guaranteed number of working hours.



With this level of income security OTTO outperforms the Temping market by far:

[Source: SEO Economical Research 2025, via ABU](#)

	NETHERLANDS (IN 2023)	OTTO WORK FORCE (2023)	OTTO WORK FORCE (2024)
Phase A (max 52 weeks contract)	70%	41,1%	40,5%
Phase B (max 3 year contract)	22%	7,4%	7,4%
Phase C (permanent contract)	6%	51,3%	52,1%

When looking at permanent (indefinite term) contracts, OTTO outperforms the Dutch temping market by more than 45%. When taking the absence of a temping clause and the fact that all of our Phase A and B employees have guaranteed hours the level of outperformance is even more impressive.

The ABU (Algemene Bond Uitzendondernemingen) phase system determines the legal position and employment rights of temporary workers based on how long they have worked for the same employment agency. It consists of

three phases: Phase A, Phase B, and Phase C.

Phase A

- Duration: Up to 52 worked weeks (regardless of hours per week).
- Flexibility: Most flexible phase; contracts often include an 'uitzendbeding' (temping clause), meaning the contract ends automatically if the client ends the assignment.
- Restart: If there's a break of more than 6 months, the count resets.
- Rights: Limited job security and benefits; pay is based on the client's pay scale from day one.

Phase B

- Duration: Up to 3 years with a maximum of 6 fixed-term contracts.
- Stability: More job security than Phase A; contracts are for a fixed term without the uitzendbeding.
- Transition: After 3 years or 6 contracts, the worker moves to Phase C.

Phase C

- Duration: Indefinite (permanent) contract.
- Security: Full employment rights and highest level of job security.
- Conditions: No uitzendbeding; termination must follow standard labor laws.

4. Hours worked

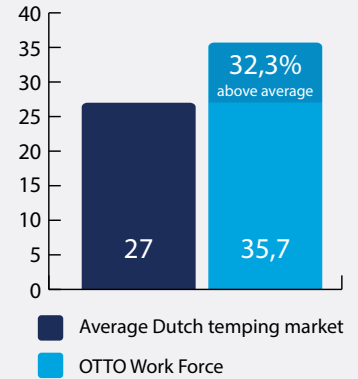
The hours we can let our international employees work depends on the demand of our customers. It's OTTO's job to plan our employees in such a way that everyone can work at least the guaranteed hours. OTTO monitors the hours worked and net amounts earned to determine if planning has been successful. The average paid hours per week of our international employees was in 2024: 35,7 hours. This is very high compared to the average of the Dutch temping market: 27 hours per week. ([CBS 2025](#)).

Social protection

In The Netherlands our employees are covered by social protection when they are unable to work due to, life events, sickness or the end of their employment contract. Both our International employees as well as our Supporting staff enjoy at least the legal levels of protection. The following protection applies to our employees:

- **Sickness:** In The Netherlands it's mandatory for all to have a health insurance. In cooperation with a company specialized in health insurance, OTTO has an attractive insurance package that's offered to all employees. Employees are also free make their own arrangements and to choose an insurance at one of the other Dutch health insurance companies. We, however, always verify if an employee is insured according to the legal requirements when starting with OTTO.
- **Unemployment:** Our contracts have a contract term that exceeds at least 26 weeks, this makes that employees that are registered as Dutch residents are entitled to unemployment benefits. The length of the benefits depends on the period that an employee has worked before unemployment. Our minimum contract length makes it possible to receive unemployment benefits for a minimum period of 3 months. Unemployment benefits generally consist of 75% of the periodic wage in the first two months and 70% from the third month. Then the length of the benefits depends on the period that an employee has worked before unemployment and has a maximum duration of 24 months.
- **Employment injury and acquired disability:** In case an employee is injured due to a workplace accident, they receive sickness pay. In case an employee is permanently disabled due to the workplace accident the employment contract will be terminated after 2 years of sickness benefits. In addition to potential personal injury compensation, an employee can file a civil liability claim. After 24 months, they are also entitled to transition compensation and may qualify for legal disability benefits under Dutch social security regulations.

35.7 HOURS PAID PER WEEK 32.3% ABOVE NATIONAL AVERAGE



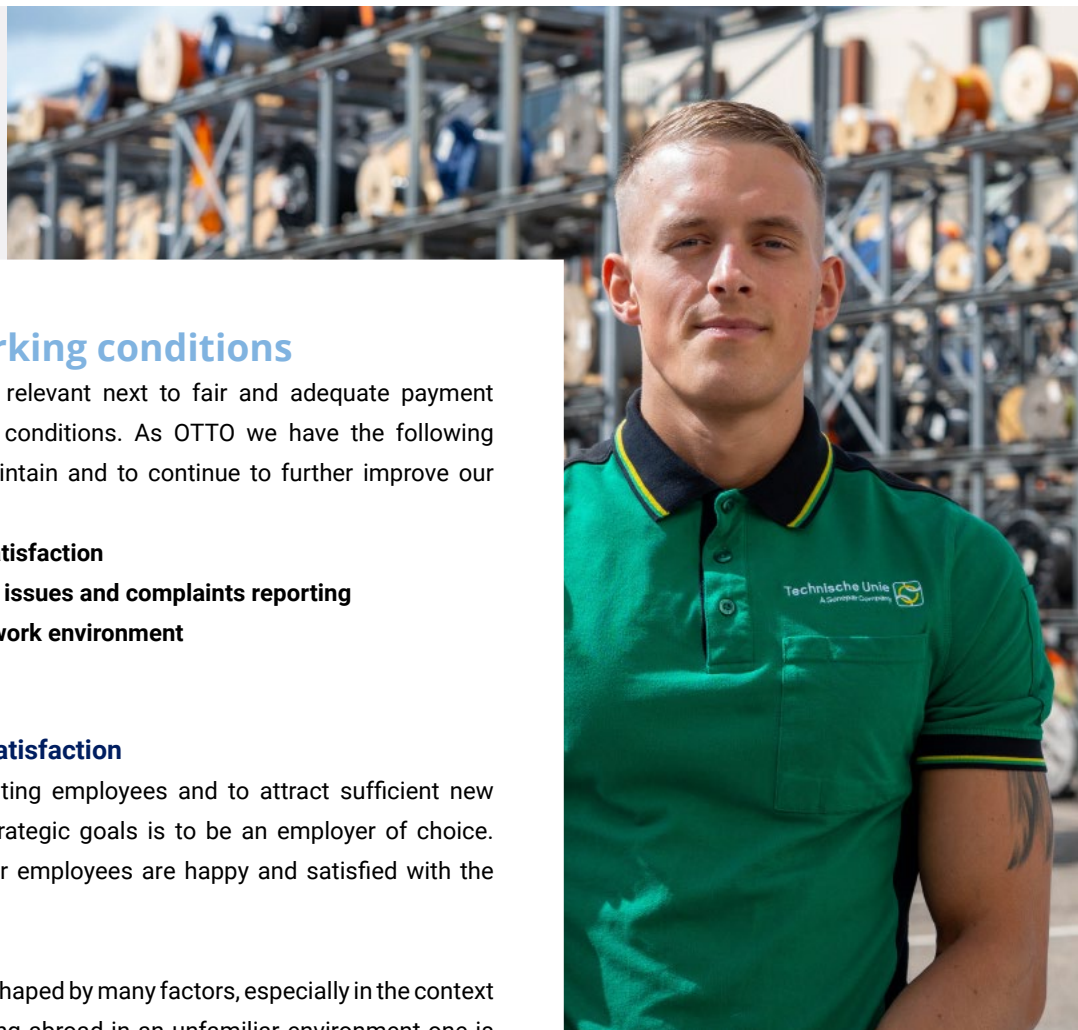
OUR EMPLOYEES HAVE A CONTRACT TERM THAT EXCEEDS AT LEAST 26 WEEKS, THIS MAKES THAT THE EMPLOYEES THAT ARE REGISTERED AS DUTCH RESIDENTS ARE ENTITLED TO UNEMPLOYMENT BENEFITS.



OTTO THEREFORE ACTIVELY INFORMS, STIMULATES AND FACILITATES EMPLOYEES AS MUCH AS POSSIBLE TO MEET DUTCH LEGAL REQUIREMENTS TO REGISTER AS A RESIDENT

- Parental, care and family related leave:** OTTO employees have (legal) rights to parental leave. As arranged in the CLA our International employees have the right to 1 week birth leave in the 4 weeks after the child is born. Furthermore, there is (legal) right to 26 weeks of parental leave up to the child is 8 years of age. 9 weeks of these 26 weeks are generally paid 70% of the periodic wage. Employees can also take 2 days of paid calamity leave which can be used to make necessary arrangements in case of (family-related) emergencies. Employees are also entitled to 2 weeks of short-term care leave annually, which is compensated with 70% of the periodic wage (supplemented to minimum wage). Additionally, there is an entitlement to 6 weeks of long term care leave (which is uncompensated). Furthermore, there are (CLA) arrangements regarding special leave for marriage, wedding anniversaries or losses within the family.
- Retirement:** All employees participate in a pension scheme. There are different schemes for Staff and Flex. Our International employees participate in STIPP (the pension fund for Flex) the premium paid differs (8% or 12%) depending on the duration of the employment. Two thirds are paid by OTTO and one third of the premium is paid by the employee and deducted from the gross wage. Our Supporting staff have a defined contribution pension scheme where depending on the age of the employee a percentage of the gross wage is contributed to the pension. Additionally, all employees that were registered as resident can claim 2% retirement benefits under the AOW (General old age act) for each year lived and worked in The Netherlands.

Registration as a resident is a precondition to benefit from many of the social protection elements described above. Registration as a resident however remains the legal responsibility of our employees. OTTO therefore actively informs, stimulates and facilitates employees as much as possible to meet Dutch legal requirements to register as a resident when one has the intention to stay in The Netherlands for more than 4 months.



5.3 Good working conditions

There are more aspects relevant next to fair and adequate payment to ensure good working conditions. As OTTO we have the following initiatives in place to maintain and to continue to further improve our working conditions:

1. **Monitor employee satisfaction**
2. **Trusted channels for issues and complaints reporting**
3. **Ensure an inclusive work environment**
4. **Work-life balance**

1. Monitor employee satisfaction

To be able to retain existing employees and to attract sufficient new employees one of our strategic goals is to be an employer of choice. After all it's important our employees are happy and satisfied with the work they're doing.

Employee satisfaction is shaped by many factors, especially in the context of flex work. When working abroad in an unfamiliar environment one is more vulnerable. An adequate income and income security are therefore fundamental for international employees.. Equally important is the level of care provided to those arriving from abroad, often unfamiliar with the local language, culture, laws, and regulations. This requires strong health and safety management. In addition, access to safe, comfortable housing plays a vital role in shaping the overall employee experience and well-being.

For both International employees and Supporting staff, employee satisfaction is an indicator of the wellbeing of our employees. OTTO monthly monitors employee satisfaction on a 5 point scale (5 being the highest and 1 the lowest). The average employee satisfaction at the end of 2024 is quite high with a score of 4,09. It's a small increase compared to 2023 (4,04) and it shows we're constantly improving.

	2020	2021	2022	2023	2024
Satisfaction International employees	4,18	3,89	3,94	4,01	4,08
Satisfaction Supporting staff	4,18	3,87	4,47	4,5	4,3

OTTO HAS
MULTIPLE
CHANNELS OUR
EMPLOYEES CAN
USE TO REPORT
ISSUES AND
VOICE CONCERNS.



2. Trusted channels for issues and complaints reporting

In addition to the engagement methods described in the introduction of [Employer of Choice](#) and in [Appendix C](#), OTTO also values the complaints and issues reported by its employees.

Of course we have our policies and processes in place to prevent negative effects on our employees. When working with over 17.200 employees however there is always a chance that we haven't addressed all (potential) issues in our policies or that our processes simply aren't working (completely) as designed or that the designed process just isn't effective (enough). Therefore we have organized multiple ways our employees can lodge a complaint or report issues.

OTTO has multiple channels our employees can use to report issues and voice concerns. This helps us to identify unexpected, unplanned and unforeseen issues that affect our employees. Our Employees can easily lodge a complaint via multiple channels:

- via Onsite;
- Confidentiality counsellor;
- MyOTTO;
- OSC (Operations Service Centre - 24/7 available call centre);
- the SpeakUp platform (a digital platform that allows anyone to anonymously lodge a complaint or make a whistleblower report) - reports made via the SpeakUp platform visible and monitored by the Compliance department of Brexa our Japanese mother company.
- Complaints committee (employees can directly address the complaints committee when they have a complaint).

All channels for reporting are described in the Employee Handbook that is communicated with and provided to all employees and described in applicable policy documentation as well. In our periodic Employee Satisfaction Surveys we measure if and how familiar our employees are with our reporting channels and if they trust an adequate follow-up of reports made.

As described in our Code of Conduct OTTO wants employees to report (suspicions of) any form of misconduct, Fraud or any other breaches of the principles described in our Code of Conduct. To protect reporters from retaliation and thus stimulate reporting, OTTO has a Whistleblower Policy. The Whistle-blower Policy is aligned with applicable legislation. To assure there will be no (in)direct negative consequences for people who report issues, the whistleblower policy guarantees protection and reverses the burden of proof.

In 2024 we have received the following numbers of reports via the Speak Up platform:

All reports are taken seriously and handled with care. The reports received are very miscellaneous in background and

TOPIC OF CONCERN	NUMBER OF
Alcohol and Drugs	10
Cybercrime	1
Discrimination in the workplace	8
Health & Safety	14
Misuse of Power and Influence	12
Mobbing	1
Other / diverse	191
Seeking advice	24
Sexual Harassment	1
Theft	2
Unethical/illegal conduct from/towards/with clients/suppliers/business contacts	2
Unfair dismissals	4
Total	270

cover many topics. These contain questions, complaints and are certainly not all to be qualified as whistleblower reports. All received reports were investigated and followed up within the set timeframes. All reporters have received feedback on their reports made. If anyone feels that the complaint wasn't handled adequately or if they disagree with the way it was handled they can address this with the Complaints Committee for review.

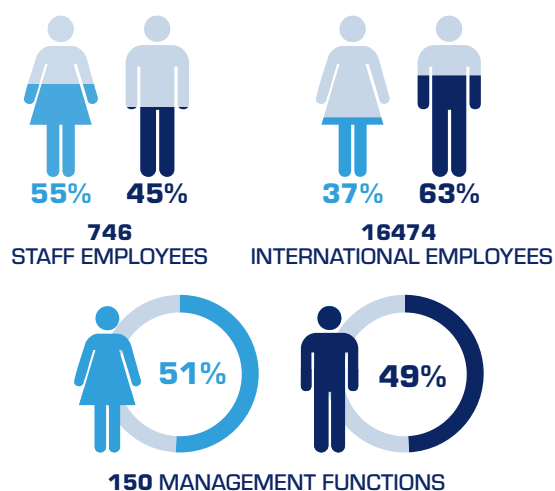
The category "Other / Diverse" mainly concerns questions and/or requests that employees have made rather than complaints or reports of (suspicions) of undesired behaviors. These should have been addressed through the channels designed for these purposes (MyOTTO, OSC and/or Onsite).



3. Ensure inclusive workplace

OTTO believes that diversity is an asset. To ensure OTTO has a diverse Staff composition we have adopted a diversity policy. Diversity is regarded broadly and considers, among others, diversity in age, sex, ethnicity, sexual orientation, disabilities (mental and physical).

- Our population of International employees consists of 64 nationalities with an average age of 30. Out of the total pool 97,46% are EU citizens and 2,62% are from outside the EU.
- The ratio Male / Female of our International employees deviates in favour of men compared market average in The Netherlands (Male 54% / Female 46%).



OTTO has a diverse Supporting staff force consisting, ultimo 2024, in total of 746 employees of 15 different nationalities with an average age of 33.

	2020	2021	2022	2023	2024
PAY GAP	15,95%	4,23%	4,92%	4,06%	3,26%

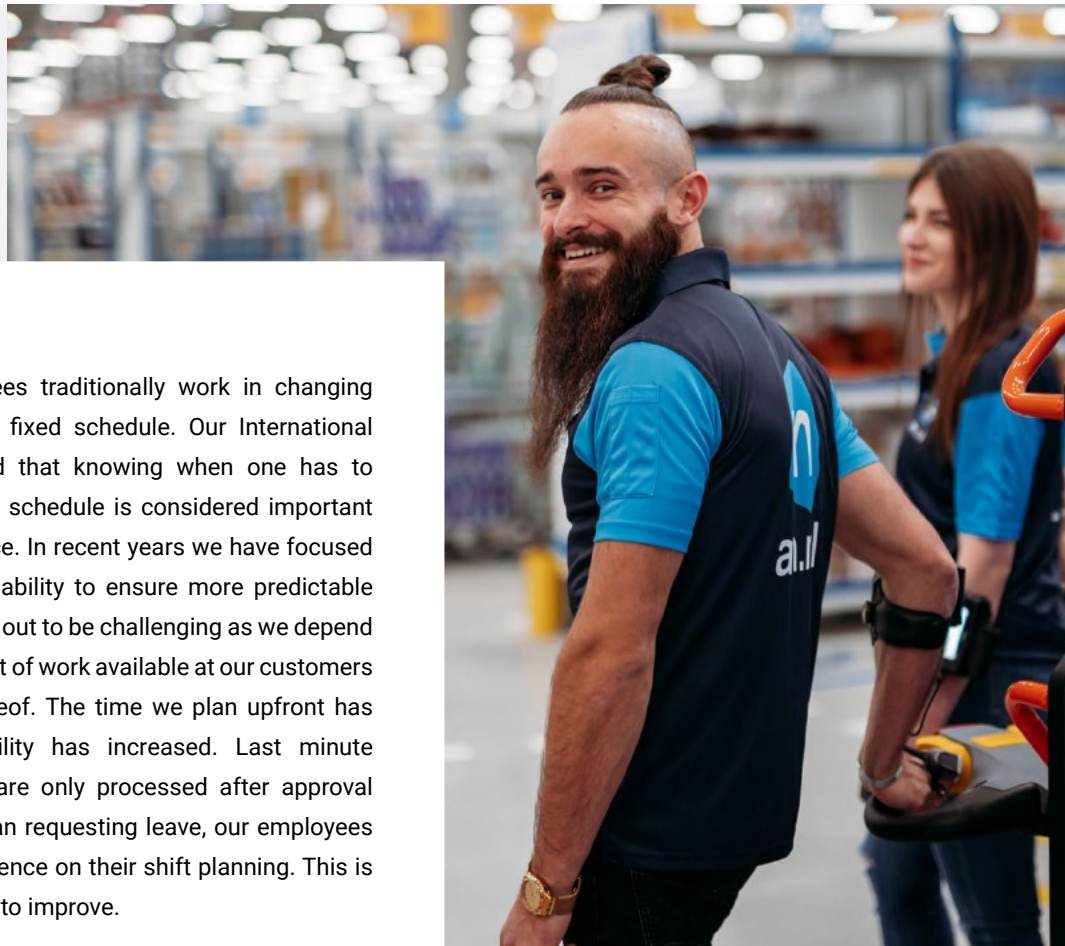
OTTO has started to measure the pay gap between male and female Supporting staff (excl. directors and management). The average pay for female staff employees is currently 3,26% lower than the average pay for male Supporting staff. This significantly better than the Dutch average of 10,5% and a decrease compared to 2023 (4,06%).

FLEX	FEMALE			MALE			TOTAL	% OF TOTAL EMPLOYEES
	NO. OF EMPLOYEES	% OF FEMALE EMPLOYEES	% OF TOTAL EMPLOYEES	NO. OF EMPLOYEES	% OF MALE EMPLOYEES	% OF TOTAL EMPLOYEES		
< 30	3.672	59,66%	22,29%	5.443	52,7%	33,04%	9.115	55,3%
30-50	1.999	32,48%	12,13%	4.262	41,3%	25,87%	6.261	38,0%
>50	484	7,86%	2,94%	614	6,0%	3,73%	1.098	6,7%
	6.155		37,36%	10.319		62,64%	16.474	

SUPPORT STAFF	FEMALE			MALE			TOTAL	% OF TOTAL EMPLOYEES
	NO. OF EMPLOYEES	% OF FEMALE EMPLOYEES	% OF TOTAL EMPLOYEES	NO. OF EMPLOYEES	% OF MALE EMPLOYEES	% OF TOTAL EMPLOYEES		
< 30	144	34,0%	19,3%	93	28,8%	12,5%	237	31,8%
30-50	271	64,1%	36,3%	216	66,9%	29,0%	487	65,3%
>50	8	1,9%	1,1%	14	4,3%	1,9%	22	2,9%
	423		56,7%	323		43,3%	746	

4. Work life balance

Our International employees traditionally work in changing shifts and often not in a fixed schedule. Our International employees have indicated that knowing when one has to work and influence on the schedule is considered important for a good work-life balance. In recent years we have focused on improving planning reliability to ensure more predictable schedules. This has turned out to be challenging as we depend continuously on the amount of work available at our customers and the predictability thereof. The time we plan upfront has extended and the reliability has increased. Last minute changes in the planning are only processed after approval of the employee. Other than requesting leave, our employees currently have limited influence on their shift planning. This is something we are working to improve.



5.4 Health and Safety

Moving abroad to start working is an endeavour that can be very impactful for our International employees. Leaving home, loved ones, friends and family is not something to take lightly. It can make it challenging on a social aspect. Social deprivation is lurking which can lead to a variety of complaints (boredom and/or mental issues) which can in itself increase the chances of substance abuse.

Our employees often perform heavy and strenuous work in a performance-oriented work environment as they are often confronted with productivity targets. The work can be strenuous (contains lifting or walking great distances over the course of a workday) or is performed in cold conditions or in a work environment with an elevated risk of workplace accidents (for example due to the use of rolling equipment). These conditions can lead to an increased risk of substance abuse by employees when faced with physical limitations to perform the work or when to meet the required productivity goals.

Safe work place

A safe, positive and healthy work environment and RESPECT take a prominent part in the OTTO Code of Conduct. Furthermore, OTTO has a policy regarding undesired behaviour. This contains a zero-tolerance policy towards any form of non-acceptable behaviour. This includes but is not limited to bullying, sexual intimidation, (verbal) aggression, and discrimination. OTTO encourages employees to report misconduct and all forms of inappropriate behaviour. OTTO has appointed internal and external confidants who can be addressed by our employees. Reporting can be done via various [channels](#), such as Management and the Speak Up platform.



Workplace accidents

The health and safety of all our employees is overseen by the Health & Safety Committee. The Health & Safety Committee discusses developments and trends regarding workplace accidents and oversees the workplace risks and accidents of employees.

Although the health and safety of our International employees are primarily the responsibility of our customers, OTTO monitors these aspects to assess, control and improve working conditions.

To monitor workplace accidents, all accidents are registered. We monitor the development in accidents on total and per customer. Accident and absence rates due to accidents are monitored and compared. Accidents are reported monthly to responsible management. Every quarter a more extensive analysis is performed to determine the IF-rate (Injury Frequency) and accidents are categorized based on the duration of the absence related to workplace accidents.

WORKPLACE SAFETY AND INCIDENT STATISTICS (2020-2024)

	2020	2021	2022	2023	2024
Accidents	305	349	350	497	462
Accidents leading to absence > 1 day	200	248	242	324	309
Fatalities	0	0	0	0	0
Worked hours	17.408.508	21.916.046	24.040.996	25.058.971	26.161.513
Days lost to work related injuries	1932	2864	3220	3598	4282

IN 2024 THE INJURY FREQUENCY DECREASED TO 11,81 (2023: 12,93).

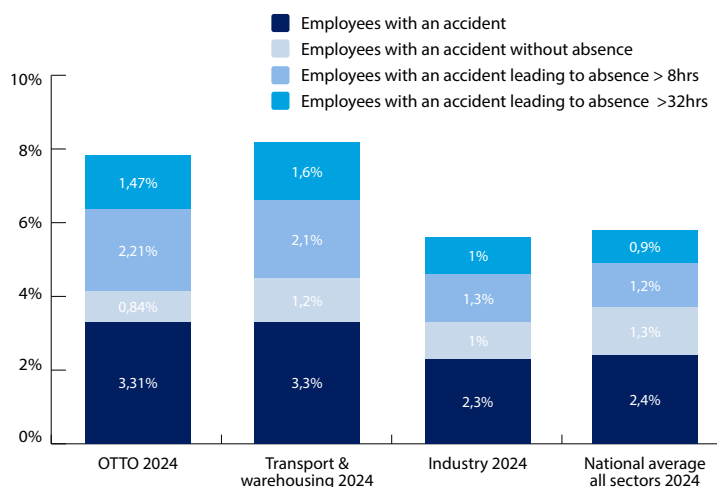
	2018	2019	2020	2021	2022	2023	2024
Number of accidents per 1 million worked hours	14,85	11,17	11,49	11,73	10,07	12,93	11,81

IF rate: (number of accidents x 1.000.000) / number of worked hours

Based on the gathered data, OTTO actively seeks to improve safety in cooperation with customers characterized by the highest accident rates.

We monitor the accident rates compared to the national and sector averages published by the Dutch Central Bureau for Statistics (CBS). Most of our International employees work in logistic roles. In 2024 the accidents were in alignment with the national averages of this sector (transport & warehousing). OTTO has slightly more employees with accidents that leads to absence > 8hours (1 day) but less accidents leading to absence > 32hours (4 days).

ACCIDENTS ALIGN WITH AVERAGES IN THE SECTOR TRANSPORT & WAREHOUSING





Improving and maintaining health

Health is important to everyone. Maintaining and/or regaining good health can be difficult in an environment you're not familiar with. It can be challenging for example finding your way through the Dutch healthcare system when you're new in the Netherlands. This is why OTTO has set up multiple initiatives to assist our International employees.

We use information campaigns to inform our international employees about the Healthcare system in the Netherlands. Furthermore, the contact centre of our Operations Service Centre is 24/7 available for our international employees in case of questions or when there is need for assistance.

General practitioner

OTTO started a cooperation with Healthcare for Internationals ([H4i](#)). For the International Employees who chose to, OTTO arranges the registration with a General Practitioner through H4i when they live in an area where there is coverage by H4i.

H4i is a network of Dutch healthcare providers, including mental healthcare, which are closing the gap between Dutch healthcare and the needs and expectations of internationals. These are practices that cater to the needs of internationals. They have multilingual Staff, an English website and Staff that is trained to better meet the needs of internationals. In 2024 we've helped to register 3991 employees with H4i.

OTTO is working to expand the cooperation with other healthcare providers to create better coverage throughout The Netherlands so we can register more employees that want to use this service.

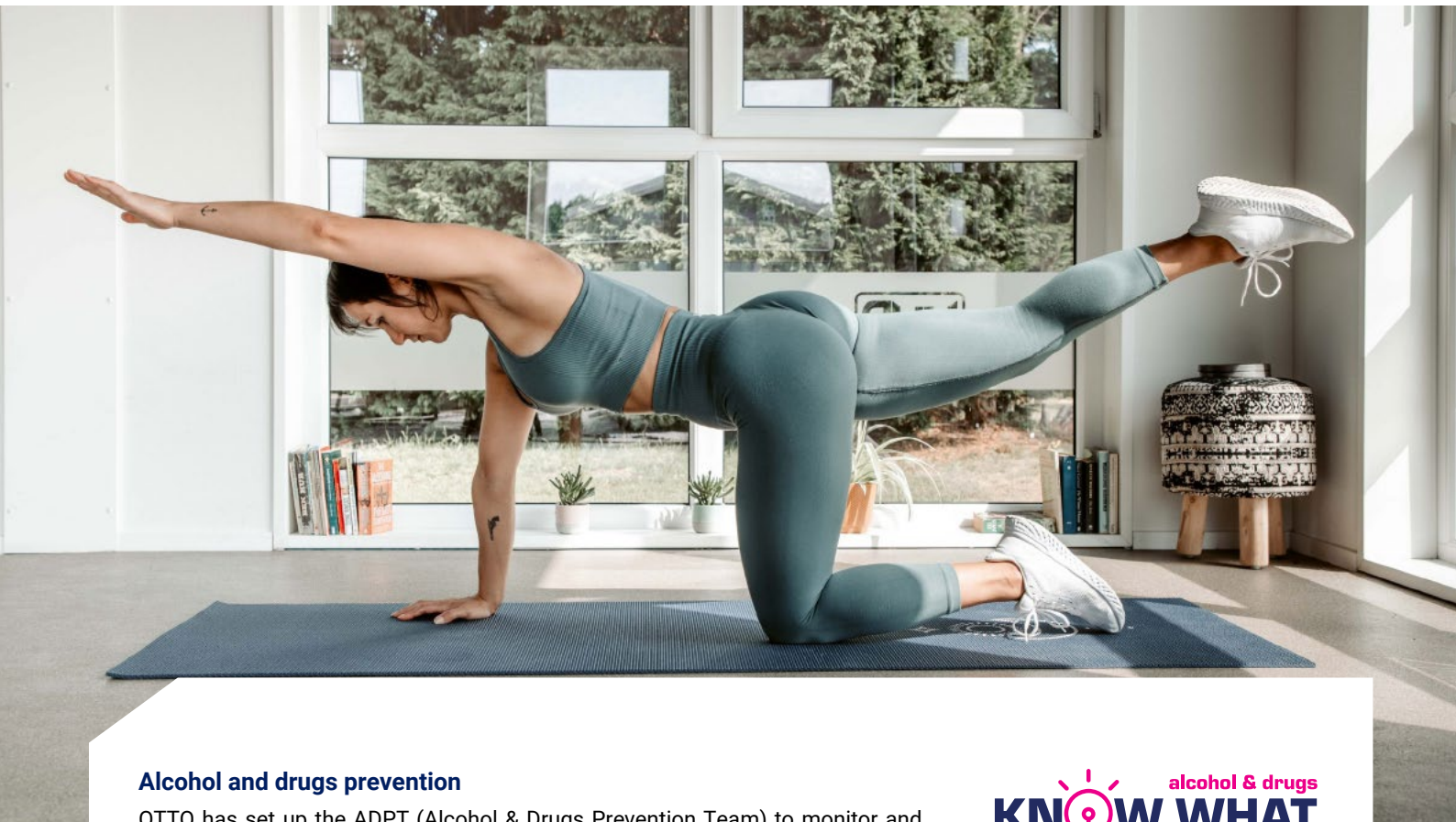
Periodic general health examination

As the work and/or the working conditions can be strenuous it's important to stay healthy. To monitor their health our International employees, have the possibility to request a periodic medical examination at our ARBO Service.



“ OTTO FACILITATED
REGISTRATION OF
3991 EMPLOYEES
AT THE HEALTHCARE
OF INTERNATIONALS
NETWORK.





Alcohol and drugs prevention

OTTO has set up the ADPT (Alcohol & Drugs Prevention Team) to monitor and reduce the alcohol and drug (ab)use. OTTO has also requested the independent Dutch [Trimbos Institute](#) to oversee the use of drugs and alcohol among OTTO Employees. OTTO has set up the “know what you do” campaign to inform our Employees about the risks of substance abuse, encourage to quit or reduce.



Fit@OTTO

Given the importance of maintaining good (mental) health and physical condition, OTTO started the Fit@OTTO program, which aims to help fill (a part of) the idle time by encouraging our International employees to exercise (more), eat healthy, work on their language skills, and improve their competencies.



Safety campaigns

OTTO uses information campaigns to inform employees about multiple topics. Part of the information provided aims to improve the safety of our employees. Employees are informed using MyOTTO (the OTTO app for our International Employees) and Facebook. We have a continuous campaign regarding workplace safety but also seasonal campaigns. The seasonal safety campaigns aim to raise awareness on different topics such as Road Safety (for example using the “lights on” campaign in autumn) and Swim Safety (during summertime) and during Heat waves (importance of hydration).



5.5 Fair recruitment

Fair recruitment at OTTO Work Force means ensuring that all International employees are recruited, employed, and treated with dignity, transparency, and in accordance with ethical and legal standards. It reflects a commitment to responsible labour practices that benefit both the workers and the host society.

Here is what fair recruitment means for OTTO Work Force in practice:

1

No recruitment fees for employees

Workers are never charged fees for being recruited. All costs related to recruitment, such as travel, documentation, and administrative processing, are either covered by OTTO or clearly regulated to ensure fairness.

2

Transparency in employment terms

All candidates receive clear, understandable information about the nature of the job, working conditions, pay, housing arrangements, and legal rights before they accept the position and depart for the Netherlands.

3

Ethical country selection (outside EU)

OTTO recruits only in countries where there is a surplus of workers in specific sectors, to avoid draining local labour markets and creating shortages in sending countries. This is aligned with International Labour Organization (ILO) principles.

4

Equal treatment

International employees receive the same legal rights, protections, and compensation as Dutch employees in comparable roles. Discrimination based on nationality, gender, religion, or other personal characteristics is not tolerated.

5

Support before and after arrival

OTTO ensures that workers are supported through language training, cultural orientation, and access to housing, healthcare, and legal guidance where needed. The goal is to promote successful integration and reduce vulnerability.

6

Monitoring and compliance

OTTO actively monitors its recruitment practices and works only with certified, reliable partners. It advocates and supports regulation, such as the planned permit system for staffing agencies, to eliminate rogue operators and raise industry standards.

7

Temporary and respectful migration

Many workers come to the Netherlands for a limited time. OTTO respects this by providing opportunities for skill development while also supporting return and reintegration where possible.





5.6 Training & development

OTTO is an organization that is largely built with and by employees who started within OTTO as an international employee for our customers. We believe it's important to offer successful employees the opportunity to further grow and develop. Our ultimate goal is to fulfil 80% of our Supporting staff vacancies with International employees. That is why an acceleration scheme (OTTO Talent Pool) has been initiated with the goal to fill OTTO's Staff vacancies with high-performing International employees (who intend to stay for a longer period of time or indefinitely). Participating individuals receive additional training, which prepares them to start work as OTTO Staff. In 2024 48% of our Staff vacancies are fulfilled by OTTO International employees which is a decrease compared to 2023 (67%) and far from target.

	2020	2021	2022	2023	2024
Percentage of staf vacancies fulfilled by flex	81%	62%	59%	67%	48%

For people outside the Talent Pool OTTO offers the possibility to acquire certificates for handling logistic equipment. For this purpose, OTTO has its own training facility that prepares our International employees to become certified in handling logistic equipment, such as reach trucks, forklifts, EPT, and many more. As such qualifications are highly demanded, getting a certificate offers our employees a possibility for future job advancements in logistics. In 2024, 2667 certificates were awarded to 1.524 of our International employees (2023: 3120 certificates to 1.512 of our International employees)

	2019	2020	2021	2022	2023	2024
Number of Logistic certificates	2.042	2.182	1.815	3.541	3.120	2667
No. Of employees with certificate	992	1.009	1.028	1.663	1.512	1.524

Employees at OTTO also have the possibility to learn Dutch by language trainings that we organize for interested employees. Additionally, as a part of the FIT@OTTO program, all Employees are given a chance to complete online training modules on the Good Habitz platform, which effectively sharpen both hard and soft skills. Spending enough learning time on one or more of such Good Habitz courses is conditional to qualify for a bonus for Supporting staff. In 2024 4817 hours was spend on training on the Good Habitz platform (which resulted in 2112 completed trainings). Furthermore 11.980 hours were spend on classroom trainings. Our International employees have spend in total 196.274 hours on client onboarding and training on the job.

5.7 Adequate housing

Relocating abroad, even temporarily, is a significant step. Through Labour Housing, OTTO Work Force aims to ease this transition by offering facilitated housing to employees who cannot or prefer not to arrange accommodation independently. A considerable portion of our workforce makes use of this service, per 31-12-2024 this is 61,1% of our International employees. After salaries, housing is OTTO's largest expense, and securing sufficient, suitable accommodations is essential to our operations.

Employer and Landlord

Although employees are encouraged to arrange their own housing, challenges persist due to limited availability. OTTO supports this autonomy despite three main challenges: first, because being both employer and landlord is inherently conflicted; second, because housing shortages force us to resort to temporary solutions such as hotels; and third, because OTTO does not profit from housing services. Our pricing aims to be fair, and employees are not charged the full costs incurred.

However, due to current market conditions, self-arranged housing for all employees is not realistic. As housing is a prerequisite for employment in many cases, OTTO continues to provide it. Legally, housing contracts are managed by Labour Housing B.V., separate from the employment entity, but as a group we remain accountable as both facilitator and employer.

Our employees have the right to stay at the housing locations for eight weeks after employment ends (four weeks more than legally demanded by ABU). Additionally, if employment is terminated during the probationary period, OTTO offers compensation for the journey home.

Quality Standards and Certification

Labour Housing B.V. committed offering housing that exceeds legal standards at reasonable cost. We hold SNF certification ([Stichting Normering Flexwonen - Flex living standards foundation](#)) for all offered housing, ensuring compliance with requirements on space, safety, hygiene, and general living conditions. However, SNF standards do not guarantee private bedrooms, which we believe are beneficial for privacy and well-being.

In 2024, OTTO prepared for the launch of the Price Quality System (PKS) in 2025. This system links rental prices to housing quality, considering indicators such as square meters per person, room sharing, sharing of sanitary and kitchen facilities, energy labels, and regional factors.

“
TO MINIMIZE
DEPENDENCY,
HOUSING CONTRACTS
NOW REMAIN
VALID FOR EIGHT
WEEKS AFTER
EMPLOYMENT ENDS.
”





Larger-scale housing facilities

OTTO prefers larger-scale housing facilities over residential homes for several reasons:

1. Such facilities enable deployment of welfare officers who support employees, manage safety, and maintain orderly environments.
2. They relieve pressure on residential housing markets by avoiding the removal of family homes from availability.
3. They allow for better recreational infrastructure, enhancing the living experience.
4. Transportation planning becomes more efficient, reducing emissions through higher vehicle occupancy.
5. They foster social cohesion and reduce isolation, especially among workers not intending to integrate long-term.

Employee satisfaction

Employee satisfaction with Labour Housing facilitated housing is monitored monthly through a five-point survey scale. End of 2024, the average rating was 3.98, which shows a stable development compared to the score end of 2023 (4.00). This reflects ongoing efforts to improve the living conditions and overall employee experience.

	Q4 2020	Q4 2021	Q4 2022	Q4 2023	Q4 2024
Satisfaction International employees about housing	3,7	3,77	3,93	4,00	3,98

SNF Stichting
Normering
Flexwonen

6. LEADING COMPANY

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Being a “leading company” means more to us than simply being an “employer of choice”. As an employer we lead by example: caring for our people not just through compliance, but by setting higher standards. This is reflected in our certifications (ABU, SNA, SNF) and in our policies: no temporary clauses, no zero-hours contracts, a guaranteed 27 weeks of work, no A1 payments, and a right to 8 weeks of housing after contract termination.

While satisfied employees are essential, satisfied clients are equally vital, their continued trust is the foundation of our existence. That’s why we actively monitor client satisfaction, both through direct contact at various levels and via our monthly Client Satisfaction Survey.

	2020	2021	2022	2023	2024
Client Satisfaction	3,78	3,72	3,82	4,01	3,95

With an average score of 3.95 out of 5, our clients consistently rate us highly. However, long-term success requires more than operational excellence. In light of the ongoing societal debate on labour migration, public perception, both of labour migration in general and of OTTO specifically, is increasingly important. Equally relevant is how international employees perceive the Netherlands, as this directly influences our country’s attractiveness as a destination.

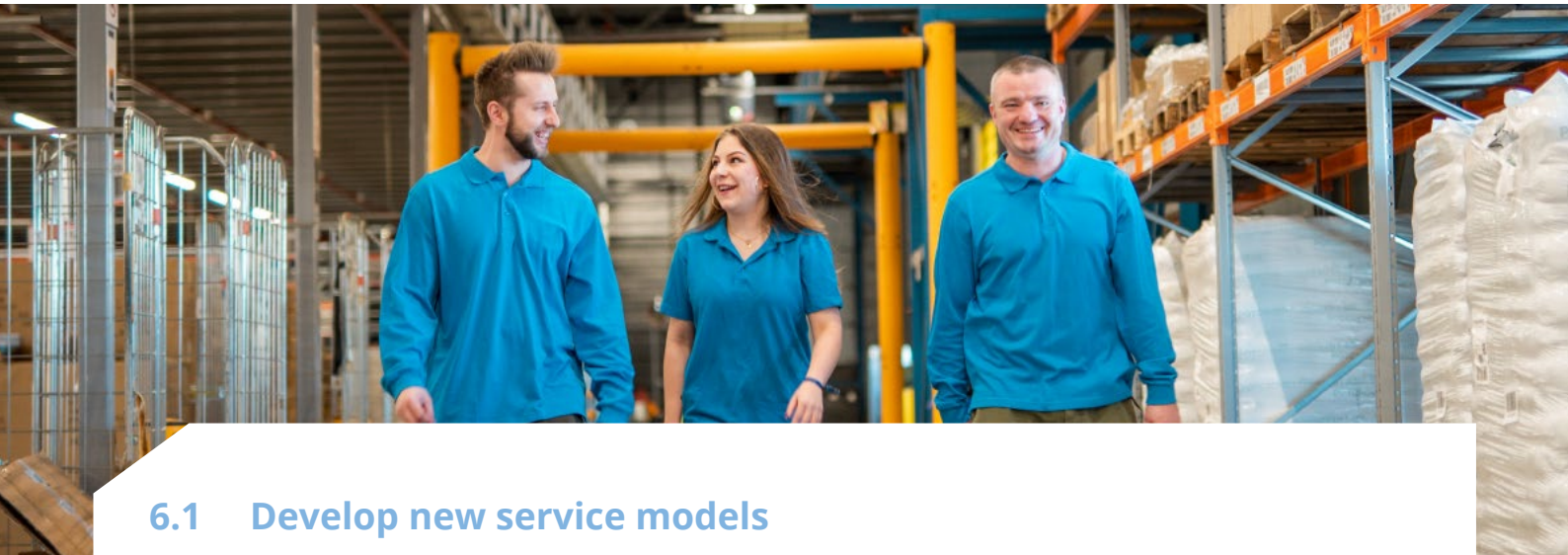
We firmly believe that international employees contribute significantly, not only to economic development, but also to Dutch society. They are not just workers; they are residents, parents, neighbours, and active participants in our communities. They and their families live in our towns and cities, use local amenities, and join sports clubs, music groups, and other associations. Their presence enriches our society socially, culturally, and economically.

Yet our vision does not always align with prevailing public and political narratives. We see labour migration as a necessary and positive force in addressing demographic challenges and supporting long-term prosperity. Achieving this however will require changes at multiple levels in society.

We believe The Netherlands can and should do more to amplify the benefits and mitigate the downsides of labour migration through thoughtful, inclusive policies and collaborative action. Many of these risks and opportunities for improvement lie beyond our direct control. As an individual company, our influence is limited. That’s why it is essential that these issues are addressed collectively, in partnership with policymakers, communities, and industry peers.

To make a meaningful impact, OTTO must be recognized as a trusted authority in the field of labour migration. Maintaining that position means consistently living up to our ambition of being a “leading company”. To that end, we have set the following goals:

- [Develop new service models](#) that meet evolving needs
- Address the concerns of [local communities](#)
- Take a [leading role in social discussions](#) on labour migration



6.1 Develop new service models

There are multiple developments we see that offer opportunities for OTTO as an organization specialized in working with international employees. We believe that OTTO can play a positive role in, and contribute to, these developments which could benefit OTTO and the world we operate in.

The Netherlands experiences a tight labour market which, due to the aging of the population, is not expected to decrease any time soon. OTTO believes labour migration can be a part in the solution for releasing pressure on the labour market.

To optimize the effects of labour migration as part of the solution to release pressure on the labour market, it should always be part of a carefully considered package. Other measures such as for example increasing productivity and labour participation need to be implemented as well. This is something OTTO is constantly advocating with relevant stakeholders in this discussion.

There are 3 initiatives regarding the development of service models we want to highlight:

- [Non EU recruitment](#)
- [Increase labour participation](#)
- [Facilitating companies in working directly with international employees](#)

Non EU recruitment

We see significant shortages in available employees in different sectors. We don't expect these shortages to be filled from within the EU in the medium to long term as all EU countries have similar demographics and are faced with similar societal and environmental challenges. OTTO therefore believes that recruitment outside the EU can help to bring some relief to these shortages. For now, we are focusing on healthcare and technique.

Healthcare

The Netherlands faces a growing shortage of healthcare professionals, a challenge intensified by the COVID-19 pandemic. Meanwhile, countries like the Philippines and Indonesia have a surplus of qualified nurses. To help address this gap, we've partnered with hospitals and care organizations to recruit nurses from these countries. Integration into the Dutch healthcare system includes language training, cultural orientation, validation of qualifications, work permits, and BIG registration (Beroepen in de Individuele Gezondheidszorg – Professions in Individual Health Care Register).

Recruitment is conducted through trusted local partners and follows International Labour Organization (ILO) guidelines, ensuring ethical practices by sourcing only from countries with a surplus of healthcare workers. This aligns with the Dutch "[Grip on Labour Migration](#)" policy, supporting responsible international recruitment.

Technique

The Netherlands faces a growing shortage of skilled technicians and engineers, a trend likely to worsen with the increasing demands of the energy transition. To help meet this need, we are adapting our business model to supply highly qualified technical professionals, including through international recruitment from both within and outside the EU.

Together with Dutch grid operators, we've launched a pilot program to recruit engineers and technicians for critical infrastructure projects. This initiative benefits all parties: it supports the Dutch energy transition and offers international professionals valuable experience, career growth, and economic opportunity.

Due to current regulation it has proven to be challenging to recruit employees outside the EU. For Health care personnel for example entry in the BIG registration is challenging even with adequate qualifications. In general requiring a residence and work permit is a significant obstacle even when it's nigh on impossible to recruit the right employees due to labour market shortages. The "[grip on labour migration](#)" plan we support proposes policy changes to relieve these obstacles to reduce pressure on the labour market.

Increase labour participation

In 2024, OTTO initiated targeted activities within the Netherlands aimed at increasing labour market participation among currently inactive groups, including status holders and asylum seekers. In collaboration with Dutch governmental organizations such as the Centraal Orgaan opvang Asielzoekers (COA – Central Agency for the Reception of Asylum Seekers) and the Uitvoeringsinstituut Werknemersverzekeringen (UWV: Employee Insurance Agency), we have launched projects designed to support these individuals in securing employment.

“

OTTO BELIEVES THAT RECRUITMENT OUTSIDE THE EU CAN HELP TO BRING SOME RELIEF TO THESE SHORTAGES.

”

This initiative yields a threefold benefit. First, it reduces reliance on social security and welfare systems, thereby lowering public expenditure. Second, it contributes to expanding the available labour force in the Netherlands, alleviating pressure on an increasingly constrained labour market. Third, it facilitates the integration and social participation of these individuals, supporting their long-term inclusion in Dutch society.

By maximizing the potential of the existing workforce within national borders, we can reduce dependence on international recruitment, thus fostering a more balanced and sustainable approach to labour market development.

Facilitating companies in working directly with international employees

In the Netherlands, both legislation and public sentiment are shifting toward more secure, long-term employment. OTTO supports this by offering guaranteed hours and permanent contracts where feasible, though our ability to absorb risk has limits.

As this trend grows, more companies may choose to employ international workers directly. However, this brings challenges, including recruitment, language and cultural integration, housing, transport, and managing the social impact of relocation.

Many international employees prefer short-term opportunities abroad and are often placed in physically demanding roles, which can lead to mismatched expectations and high turnover.

OTTO's knowledge regarding international recruitment, Housing, organized commuting, onboarding, management of international employees, training and such can be offered as separate modular services to (potential) clients, that want to work directly with international employees. Furthermore thanks to our extensive customer network, OTTO can offer flexible placement options to reduce disruption. As a leader in labour migration, we are looking for ways to continue to evolve to help businesses hire Supporting staff directly ethically, effectively, and sustainably.

6.2 Local communities

Labour migration has a direct and visible impact on the local communities where (our) international employees live. There are multiple aspects to these effects. On the one hand, international employees contribute positively by becoming part of society. Their presence brings diversity, energy, and economic activity to the places they live.

At the same time, we recognize that the influx of international employees can also lead to challenges. Some of these are emotional, such as concerns about social cohesion or unfamiliarity, while others are more tangible, like pressure on housing and infrastructure. Without claiming to be exhaustive, we highlight the most significant negative effects we have identified, which relate to:

1. The [local housing market](#)
2. The [housing impact on local communities](#)
3. The [quality and execution of housing](#) solutions

1. Local housing market

International employees who contribute significantly to essential sectors of Dutch society deserve appropriate and dignified housing. However there are some [challenges](#) while accommodating our employees.

Recognizing this, OTTO prioritizes the use of large-scale short-stay housing solutions, which reduce competition in residential areas and better support both employees and local communities. Unfortunately, obtaining permits for such facilities remains a persistent challenge, with many municipalities reluctant to approve large-scale projects. As a result, and only when necessary, Labour Housing resorts to using residential housing though this is never our preferred option.

This situation underscores the need for proactive municipal engagement. While municipalities often welcome the economic benefits of new businesses, they are less inclined to provide housing for the workforce that sustains them. Resistance is frequently rooted in political concerns, misconceptions about controlling labour migration under EU law, and local opposition.

The “[Grip on labour migration](#)” plan addresses these issues by proposing an obligation for municipalities to ensure that specialized market parties provide temporary housing for at least 70% of labour migrants within each labour market region. It also encourages expedited permitting for housing developments near employment centres, such as industrial or healthcare facilities an approach that OTTO strongly supports.

“OTTO PRIORITIZES THE USE OF LARGESCALE SHORT-STAY HOUSING SOLUTIONS, WHICH REDUCE COMPETITION IN RESIDENTIAL AREAS AND BETTER SUPPORT BOTH EMPLOYEES AND LOCAL COMMUNITIES.”





“LABOUR HOUSING COLLABORATES WITH HOUSING PROVIDERS THAT ACTIVELY ENGAGE WITH LOCAL RESIDENTS AND INCORPORATE THEIR INPUT.”

2. Housing impact on local communities

OTTO acknowledges that the housing of international employees can impact local communities. Residents near housing sites may perceive or experience nuisance or fear a decline in property values. To mitigate such concerns, OTTO strongly prefers the use of larger-scale housing facilities for several key reasons:

1. Ensuring a safe, supportive environment for employees while minimizing disturbance to nearby residents;
2. Reducing pressure on the local residential housing market;
3. Enhancing well-being through shared leisure facilities and social opportunities, reducing the risk of nuisance and disturbance of nearby residents;
4. Locating larger housing facilities on the outskirts of towns to minimize community disruption

Nonetheless, accommodating groups of foreign employees in a concentrated area can generate concerns among local populations about being overwhelmed or displaced.

To address these concerns, Labour Housing collaborates with housing providers that actively engage with local residents and incorporate their input. For large-scale housing projects, Labour Housing prioritizes partners who maintain transparent communication with communities throughout the permitting, construction, and operational phases. Valuing the perspectives and experiences of residents is essential to fostering acceptance and ensuring the long-term success of each housing site. This approach aligns with the [“Grip on labour migration”](#) proposal to conduct social impact assessments prior to authorizing new housing developments and the arrival of migrant workers.

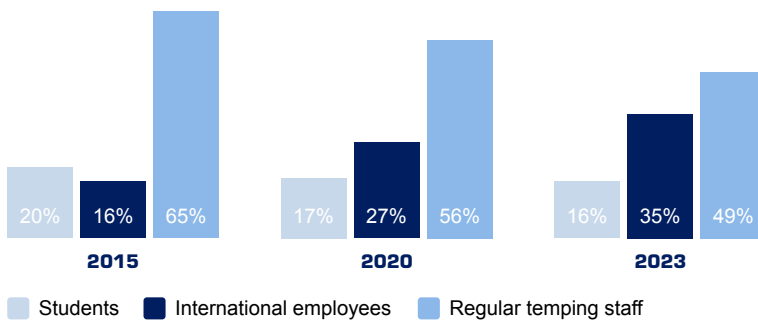
3. Quality and execution of housing

Reports of international employees living in overcrowded and substandard conditions continue to surface in the media. These situations are frequently, if not invariably, linked to companies that disregard fundamental human rights and fail to comply with relevant laws and regulations.

Ensuring that international employees are accommodated in high-quality, dignified housing is not only vital for their well-being and the welfare of the communities in which they reside, but also for OTTO in staying an attractive employer taking care of their workforce. Properly organized housing designed and managed to the highest possible standards contributes to a safer, more harmonious environment. Individuals who feel secure and content in their living situations are significantly less likely to generate disturbance or nuisance in their surroundings. That’s why it’s important to have a good permit system with adequate supervision and enforcement. This aligns with the proposed measures to strengthen regulation and enforcement in the [“grip on labour migration”](#) plan.

6.3 Leading role in social discussions

Labour migration operates within a complex landscape. At OTTO, we work hard to minimize negative impacts and enhance positive ones. Given demographic developments, it's important to remain an attractive destination for labour migrants as they have opportunities to work in other countries as well. The ratio of International employees as part of the total population of International employees has increased over the years illustrating the increasing importance of Labour migrants:



However, within the current framework, there are limits to what we, and our competitors, can achieve, even more so as the demand for workers continues to grow. Many of these challenges could be mitigated if the regulatory environment were clearer and better structured.

Meaningful improvement often requires changes in legislation, not to benefit OTTO, but to strengthen society and the economy. That's why we actively participate in public discussions on labour migration. While we do not make the rules, we play by them, ethically and diligently. For progress to continue, governments must also take responsibility by updating and enforcing relevant policies. The broader negative societal impacts of our operations are closely tied to gaps in regulation and enforcement. While the macroeconomic benefits are evident, especially for businesses in need of labour, negative effects tend to emerge more acutely at the local level.

Delta Plan grip on labour migration

Governments, legislators, and politics could be better aware of labour migration and what can be done to optimize the positive effects and mitigate the negative effects as much as possible. To do so further steps must be taken. To address these required changes, OTTO is, as a leading company in the field of Labour migration, closely involved in and actively supporting the plan "[Grip on labour migration](#)" (Dutch only). It contains proposals in four categories to optimize the effects of labour migration:

1. [Strengthen regulation and enforcement to prevent exploitation in staffing](#)
2. [Introduction of an 'Orange Card' for skilled workers outside the EU](#)
3. [More qualified healthcare professionals for good care](#)
4. [Housing for migrant workers](#)



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”



1. Strengthen regulation and enforcement to prevent exploitation in staffing

The Netherlands currently lacks a mandatory permit system or minimum quality standards for staffing agencies, which creates opportunities for abuse and exploitation of international workers. Cases of underpayment, unsafe working conditions, excessive deductions, and substandard housing are frequently reported, affecting both workers and the communities they live in.

Unfortunately, some agencies operate with little regard for legal or ethical standards, exploiting the absence of effective oversight. OTTO has long advocated for the reintroduction of a permit system to raise the barrier to entry and eliminate unqualified or unethical operators.

From 2026, a certification system will become mandatory for all temporary employment agencies. While this is a positive step, we believe it should have been implemented sooner and more strictly. Effective enforcement will be essential, with meaningful penalties, including fines and license revocations for violations.

These measures align with the government's ["Grip on labour migration"](#) plan, which proposes:

- Accelerating implementation of the certification system for staffing agencies.
- Imposing stricter fines for violations of labour laws and housing standards.
- Revoking licenses or sponsorships in cases of persistent abuse.
- Ensuring separation of employment and housing to reduce dependency on employers.

2. Introduction of an 'Orange Card' for skilled workers outside the EU

EU free movement does not fully address labour shortages in key sectors like healthcare and engineering. With an aging population across Europe, including Eastern Europe, skilled workers from outside the EU are increasingly needed.

The proposed "orange card" would serve as a combined residence and work permit for non-EU skilled workers, allowing for regulated, functional, and temporary migration to fill critical gaps:

- **Regulated:** Applicants must speak Dutch or English, be professionally qualified, have housing, and hold a direct employment contract (not via temp agencies). Employers must be certified, similar to the knowledge migrant scheme.
- **Functional:** Issued for positions in sectors with verified labour shortages that cannot be filled domestically or within the EU.
- **Temporary:** Valid for up to five years, after which workers return to their home countries, bringing back gained experience, earnings, and benefits.

The ["Grip on labour migration"](#) plan proposes:

- Legal introduction of the "orange card," limited to 5 years.
- Certification of employers/intermediaries with responsibilities for fair housing, treatment, and employment.
- Ban on temporary staffing models under this scheme.
- Sector-specific agreements outlining ethical recruitment and employment conditions.

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AT THE LOCAL LEVEL.**

3. More qualified healthcare professionals for good care

One sector where shortages are especially urgent, and where the “orange card” could offer a short-term solution, is healthcare. Despite ongoing efforts, the Netherlands is projected to face a shortage of around 150,000 healthcare workers by 2031, with this gap expected to widen through 2050.

To maintain accessible and high-quality care, a mix of strategies is essential. Alongside technological innovation and reducing Staff turnover, the temporary deployment of qualified foreign healthcare professionals with strong Dutch language skills should be considered. However, bringing in non-EU healthcare workers should remain a measure of last resort.

The “[Grip on labour migration](#)” plan proposes:

- Ensuring ethical recruitment from countries with a surplus of healthcare professionals, in line with WHO guidelines.
- Having the Healthcare Institute define conditions under which temporary labour migration in healthcare is permitted, when institutions have sufficiently invested in care delivery and innovation.
- Modifying BIG registration so that foreign professionals are certified only for the specific healthcare domain in which they will work.

4. Housing for migrant workers

Migrant workers who come to the Netherlands for temporary employment are entitled to decent and dignified living conditions. To ensure this, the process for developing and approving temporary housing must be made more efficient and accessible. The current shortage of appropriate housing has led to the misuse of starter homes, often resulting in substandard living conditions and disproportionately high rental costs for labour migrants. This situation also exacerbates the housing crisis by reducing availability for other vulnerable groups, including young starters, students, emergency seekers, and status holders.

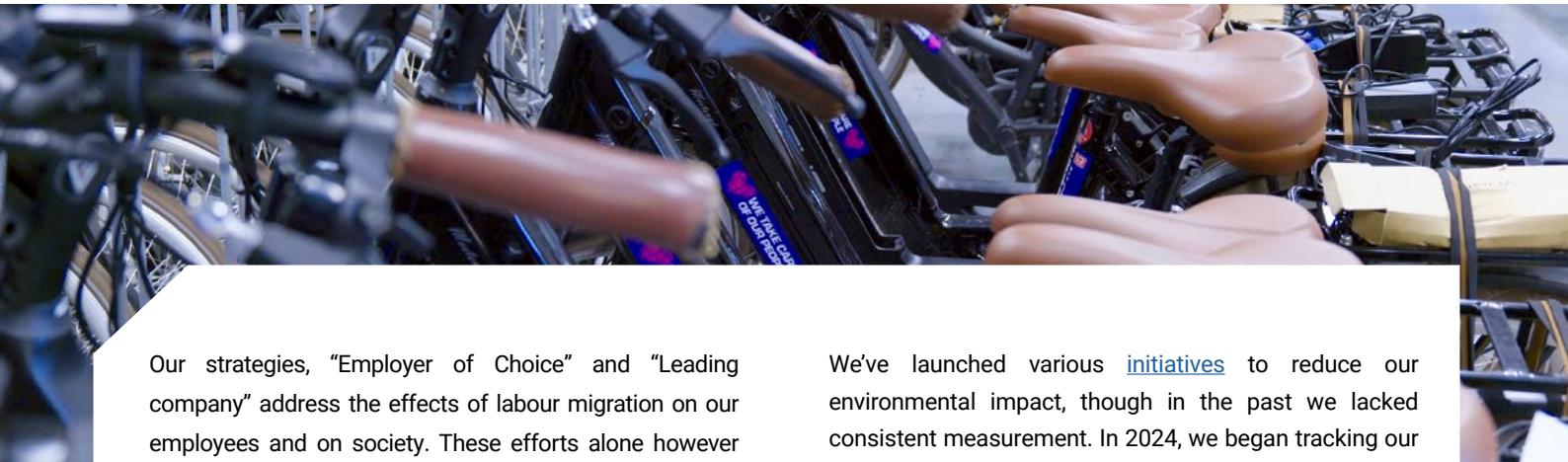
The “[Grip on labour migration](#)” policy proposal includes the following measures:

- Assign municipalities the responsibility to ensure that specialized market parties organize adequate temporary housing for at least 70% of migrant workers within each labour market region.
- Promote the development of temporary housing near workplaces, such as industrial zones or healthcare facilities, using accelerated permit procedures. This approach minimizes competition with other housing-seeking populations and helps address regional housing pressures.
- Require a social impact assessment prior to issuing permits for new business activities involving labour migration. This assessment should evaluate potential effects on both the local community and the migrant workers themselves.

7. POSITIVE IMPACT

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Our strategies, “Employer of Choice” and “Leading company” address the effects of labour migration on our employees and on society. These efforts alone however do not cover all aspects of our business model. To ensure our long term success, aspects like our environmental impact, regulatory compliance, the relationships we hold with suppliers and clients and other stakeholders require attention as well. These elements should also amount to a positive impact on OTTO and the world around us. That is why we have identified a third strategic pillar “Positive impact”. We have defined the following goals to reach our objective of positive impact:

- Become carbon neutral
- Show excellent business conduct
- Manage stakeholder expectations
- A social business

7.1 Become carbon neutral

Climate change is one of the greatest challenges of our time. Tackling it requires a systemic shift from fossil fuels to clean energy, a transition OTTO is committed to support.

Over the past 25 years, OTTO has grown in The Netherlands into a company with over €0,82 billion in turnover. With this growth comes greater responsibility. As part of our strategic goal to create positive impact, we aim to become carbon neutral by 2050 and actively contribute to the shift toward a low-carbon economy.

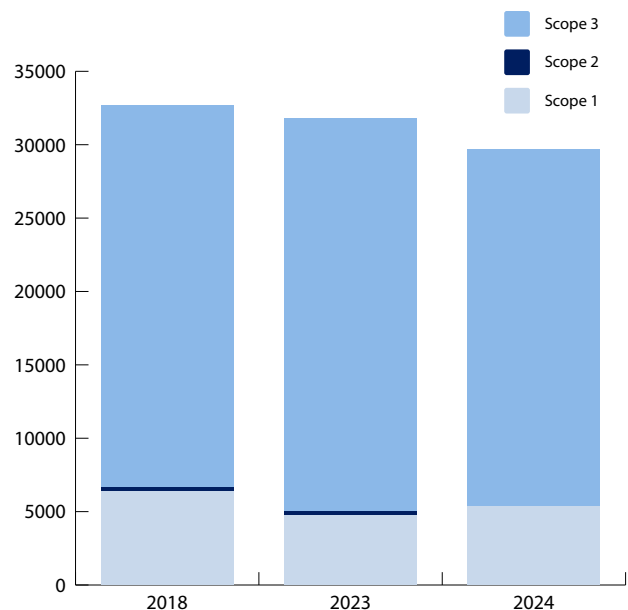
As a staffing agency, OTTO does not manufacture products or consume large volumes of raw materials. However, our services, especially housing and transportation for international employees, have a clear environmental footprint. Energy use in housing and fuel consumption from commuting (via e-bikes, cars, and buses in the Netherlands) are significant contributors to our emissions.

We’ve launched various [initiatives](#) to reduce our environmental impact, though in the past we lacked consistent measurement. In 2024, we began tracking our carbon footprint using 2018 as our base year. This year was used as the baseline, as it provides a representative view of the situation prior to the COVID-19 pandemic and related policy changes, such as the bicycle scheme.

We are fully committed to becoming carbon neutral by 2050. To reach this goal, we are developing targeted policies and setting measurable emission reduction goals. The graph below shows our carbon emissions as calculated with help from Anthesis. In 2024 roughly 80% of our carbon footprint is related to Scope 3.

Our footprint in 2024 has decreased compared to 2018, the size of OTTO however has more than doubled. Our Carbon intensity per worked hour has decreased 54% in between 2018 and 2024.

OUR FOOTPRINT IN 2024 HAS DECREASED COMPARED TO 2018





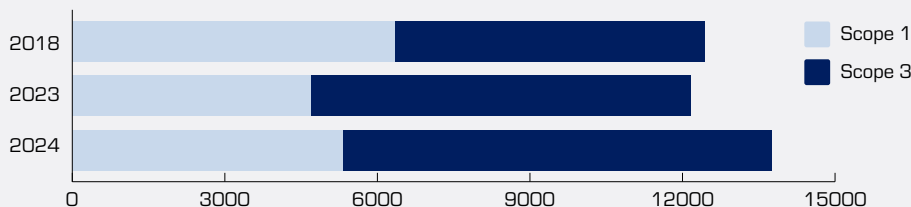
AS PART OF OUR STRATEGIC GOAL TO CREATE POSITIVE IMPACT, WE AIM TO BECOME CARBON NEUTRAL BY 2050 AND ACTIVELY CONTRIBUTE TO THE SHIFT TOWARD A LOW-CARBON ECONOMY.



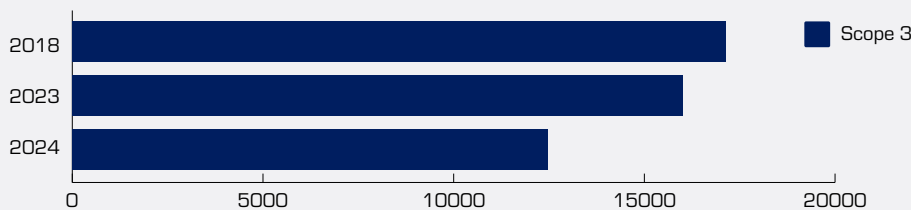
Our footprint in more detail

Our scope 1 is related to office heating and company cars. Our scope 2 is related to purchased electricity, mostly renewable but also partly national grid electricity. Within scope 3, the use of sold goods and employee commuting are the highest. The use of sold products is largely related to the electricity and heating of the housing of our international International employees.

TRANSPORT

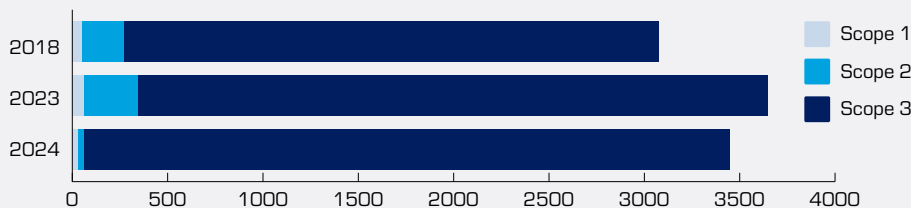


HOUSING



Our main housing supplier has transitioned in 2024 to the use of renewable electricity. This has already led to a significant reduction in emissions related to housing.

OTHER



In 2024 we've used more fuel than in 2023, partly due to the increase in employees and worked hours. The fuel consumption however grew quicker than the worked hours due to housing related challenges. We expect this development to turn in 2025 due to less housing issues and the roll out of a significant amount of hybrid vehicles. This development however underlines the importance to further electrify our fleet.

We have implemented renewable energy in 2024 which has decreased our Scope 2 electricity related emissions. It's our objective to implement 100% renewable electricity for the Netherlands office operation in 2025.



Reduction plan

Part of a carbon transition plan is the reduction plan. In 2024 OTTO took the first steps to develop a transition plan. The actual reduction plan has been created and has the following parts:

- [Scope 1: Electrify our fleet](#)
- [Scope 2: Full renewable electricity](#)
- [Scope 3: Renewable electricity of housing](#)
- [Scope 3: Switch to electric heating](#)

Scope 1: Electrify our fleet

OTTO International employees that rent accommodation via Labour Housing are facilitated in their commute from and to work. Daily over 17.200 people are working for our customers. It takes effort to manage and coordinate this. To manage and coordinate this OTTO has employed about 750 Supporting staff. Staff must commute as well. Part of our Supporting staff are provided with a company car to travel to customer and office locations. Most of our fleet currently consume fuel (petrol or diesel) which leads to GHG emissions.

Staff

OTTO has a significant fleet of cars for Supporting staff. We aim to further electrify our Staff fleet. Our Supporting staff are offered an electric option in each lease category. There currently is however no specific policy yet to stimulate the electric option. OTTO offers Supporting staff the possibility to work from home if possible, this helps to reduce commuting kilometers. OTTO has increased the no. of charging points at our main office to facilitate employees to drive electric. This facilitates the electrification of our Staff fleet but also provides options for charging for other employees which can stimulate our Supporting staff to choose the electric option as well when purchasing another car.

International employees

For our International employees OTTO organizes and provides vehicles for commuting, which are driven by our International employees. Roughly 60% of our International employees are using this form of transport. As these are OTTO vehicles, this is considered scope 1. OTTO's fleet consists of cars (carrying up to 5 persons) and buses (for up to 9 people). Due to limitations in suitable electric vehicles and the availability of charging possibilities OTTO Work Force has not currently deployed fully Electric vehicles for the commute of International employees.

Transitioning our fleet of cars and buses to electric is a key goal, but it comes with challenges, particularly around charging infrastructure. For a successful transition, convenient charging must be available either at customer sites during work hours or at housing locations during rest periods. However, many housing sites currently lack charging infrastructure, and grid congestion can make installing multiple chargers difficult, or even unfeasible in some areas. We will start actively exploring solutions in collaboration with partners to expand charging capacity and make electrification of our fleet possible over time. Labour Housing's strategy to use larger-scale housing facilities will support this transition.





Scope 2: Switch to renewable electricity

Using electricity from renewable sources has a significant reduction impact on our Carbon footprint. This is relatively easy to organize for the electricity we purchase ourselves.

Scope 3: Switch to renewable electricity of housing

A large share of our electricity related emissions falls under Scope 3 and stems from employee housing, an area largely outside our direct control. Currently, we lack detailed data on energy usage and energy sources for many housing locations, so our emission estimates rely on assumptions based on available data. To improve accuracy, we are working to gather energy consumption data directly from our housing suppliers. For locations not yet using renewable electricity, we are actively engaging with partners to encourage a switch. In the Netherlands, we've already begun this transition with our main housing provider which is reflected in the decrease of our scope 3 emissions related to electricity of housing in 2024. We will continue pursuing further reductions with other suppliers in the years ahead.

Scope 3: Switch to electric heating solutions for housing locations

Many of the housing locations we use have gas powered heating. As mentioned, we will try to set up and improve data collection from our housing suppliers. This will include data on the energy labels of the building we use, and the amount and type of energy consumed. Using this data, we will identify locations where we see the best potential for electric heating solutions such as heat pumps to support our goals regarding carbon emission reduction. For these locations we will start discussions with our housing partners to try to make the switch from gas to electric powered heating.

“
IN 2024 MOST
HOUSING LOCATIONS
PROVIDED BY OUR
MAIN HOUSING
SUPPLIER IN THE
NETHERLANDS USE
RENEWABLE
ELECTRICITY,
SIGNIFICANTLY
REDUCING OUR
CARBON FOOTPRINT.
”



Carbon mitigating measures

Even though no clear reduction targets have been set yet, OTTO already implemented measures to reduce our carbon footprint resulting from the commute we facilitate. Although we are looking to further reduce our impact using the initiatives discussed before, OTTO already has taken the following measures to reduce its emissions:

- **Optimization.** This mainly focusses on optimizing housing and shift planning to decrease the total distance travelled and optimize the occupancy of our vehicles. Consequently, OTTO reduces the total number of covered kilometers and deploys no more cars than required.
- **Replacing cars and buses with bikes.** Most International employees do not possess their own means of transportation. To offer our customers the best quality of service and especially workers' punctuality, it is therefore essential for OTTO to provide transportation services for our employees. Nevertheless, OTTO actively seeks to reduce the usage of motor vehicles by providing electronic and regular bicycles to employees who live less than 16 kilometres away from their work location. OTTO believes that this is the quickest, easiest, and most environmentally responsible way to reduce our carbon footprint. The introduction of bikes for the commute of our International employees has led to a trend change as the growth of the number of hours worked is no longer reflected in the fuel consumption.
- **Enforce an eco-friendlier driving style.** Our transportation fleet is equipped with an 'eco-drive' system which limits the engine's torque and RPM when a certain threshold gets exceeded. Consequently, drivers are forced to drive in an eco-friendlier manner.
- **Switch to next-generation vehicles** (electric, hybrid, hydrogen). OTTO has purchased 30 hybrid electric buses, which further reduce the carbon footprint of our transportation fleet. End of 2024, 6,4% (2023: 5,5%) of all the OTTO vehicles are (more) environment-friendly nextgeneration ones (Electric and Hybrids). End of 2024 we've purchased 235 vehicles to replace existing vehicles in our Fleet with Hybrid alternatives in 2025.

These measures already taken have led to a 16% reduction in Scope 1 emissions related to fossil fuels in 2024 compared to 2018.



**3000-4000 EMPLOYEES
COMMUTE TO WORK WITH
BICYCLES**



**WE HAVE 2500+
REGULAR BIKES**



WE HAVE 1600+ E-BIKES

NUMBER OF BICYCLES IN USE

2019	2020	2021	2022	2023	2024
617	2.020	3.056	3.097	4.209	4.377

7.2 Show excellent business conduct

In today's rapidly evolving and interconnected business environment, maintaining operational integrity, safeguarding assets, and protecting our reputation are essential to long-term success. At OTTO, we recognize that true impact comes not only from setting ambitious goals, but from consistently delivering on them.

One of the key pillars of our Positive Impact strategy is therefore exemplary business conduct. We believe that transparency is fundamental to earning trust and driving meaningful change.

This chapter outlines our efforts to uphold our commitment to excellent business conduct. First, we present our structured approach to risk management, regulatory compliance, and organizational resilience. Second, we highlight our due diligence process, which enables us to identify and manage risks associated with business partners, suppliers, and acquisitions. Together, these practices form the foundation of our proactive risk management strategy, supporting our commitment to integrity, compliance, and sustainable growth.

Corporate culture

The drive to go beyond compliance is part of our corporate culture. At OTTO we value our heritage as a (once) family-owned company. We value the familiar atmosphere even though we have grown enormously in the Netherlands over the years to over 17.200 employees and €0,82 billion of revenue. We want to retain this atmosphere as we believe in teamwork. To be a good team and to be committed to the team we believe it's important to know each other not only as a professional but also as a person. To make sure there are sufficient occasions our Supporting staff can (in)formally meet we host the monthly "OTTO Café", the annual Christmas Dinner and a Bi-Annual Teambuilding weekend.

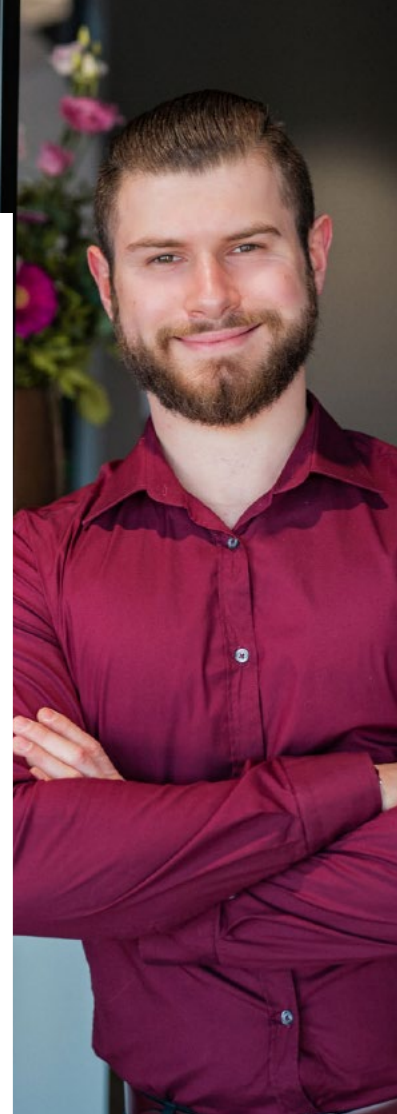


OTTO embraces RESPECT as a reflection of our core values. To ensure that both our employees and the organisation act accordingly, we have implemented a range of initiatives:

OTTO code of Conduct

OTTO does not want to be associated with practices harmful to society and its institutions. To lay out and document the guiding principles for OTTO we have designed our Code of Conduct. This Code of Conduct is based on RESPECT and explicitly forbids practices such as bribery, corruption, fraud and the like. This Code of Conduct is applicable to OTTO and all its employees.

Our guiding principles are further clarified and explained to our employees in our Compliance Guidebook. The guidebook provides clarification and examples to how we expect our employees to act in alignment with our Code of Conduct.





Whistle blower policy

To remain respectful and to retain respect it's important that all suspicions of malpractice, fraud, corruption or any other misbehavior are reported to OTTO. Reporting of (suspicions) of malpractices is recorded as a guiding principle in our Code of Conduct which refers to our whistle blower policy, aligned with applicable laws. This policy states how employees can safely report violations of the OTTO Code of Conduct and any other type of misdoings, misbehavior, and misconduct in general without putting anyone at risk. It states how and where can be reported and offers protection from retaliation for the reporter and his/her environment.

OTTO enabled [trusted channels](#) for reporting of issues. In 2022 we've implemented the Speak Up platform which allows us to make a whistle blower report fully anonymously if they want to. The compliance department of our mother company, the Japan based Brexa, has full access to all reports made and our Speak Up platform. All reports are periodically reviewed and discussed with the Compliance department of Brexa.

Compliance training

As part of our Onboarding program all new employees are introduced to the Code of Conduct and our Compliance Guidebook. Furthermore, there is an annual compliance training which is mandatory for all Supporting staff. This training includes aims to further raise awareness with our employees regarding our business principles as laid down in the Code of Conduct and the compliance guidebook. The compliance training has to be completed within 3 months after starting with OTTO. In 2024 84,2% of our Supporting staff have completed this training.

Communication

OTTO has multiple ways to communicate developments and policies. Next to our "knowledge base" (internal platform) that we use to communicate our policies, guidelines etc. There is a monthly "OTTO news" that is hosted via a Teams session. The OTTO news is used to discuss developments, news and highlights. Policies are discussed as well as relevant developments regarding these topics as we believe that employee engagement is crucial. [Employee engagement](#) is crucial.

This report is one of the ways we openly share our progress and challenges in the field of sustainability. To ensure objectivity and credibility, we have chosen to have our sustainability performance externally assessed by [Ecovadis](#), a globally recognized provider of business sustainability ratings. We are proud to have received a Bronze Medal in 2024, reflecting both the progress we've made and the areas where we aim to improve.



**WE VIEW APPLICABLE
LAWS AND REGULATIONS
AS THE BARE MINIMUM
AND GO BEYOND TO BE
ABLE TO ACHIEVE OUR
STRATEGIC OBJECTIVES.**



Fraud & Corruption

Annually the Risk Management department performs a Fraud Risk Analysis to determine if there are any organizational areas where there is an increased risk for Fraud & Corruption. As we have implemented segregation of duties and the proxy for local offices is limited and ultimately reserved for the CEO, the risk of fraudulent payments and bribes is deemed very limited.

The mandatory compliance training also focusses on fraud and corruption and the reporting thereof should an employee have knowledge or suspicions thereof. Reporting can be done through multiple channels of which the Speak Up platform is one. Anonymous reporting is therefore possible.

In 2024 no incidents of fraud and corruption were reported or found.

Privacy

As a European organization processing data of EU-citizens OTTO has to comply with GDPR. The Risk Management department is knowledgeable on GDPR compliance and assists the organization on how to remain and how to become even more Privacy friendly and how to comply with all GDPR requirements. When required external expertise is called in.

Privacy awareness

Employee awareness is first and foremost when it comes to protecting the privacy of our employees (and other data subjects). OTTO aims to raise awareness. Raising this awareness starts during the onboarding all new Supporting staff have to attend and continues as part of the in-employment training and as a periodic topic in the OTTO news.

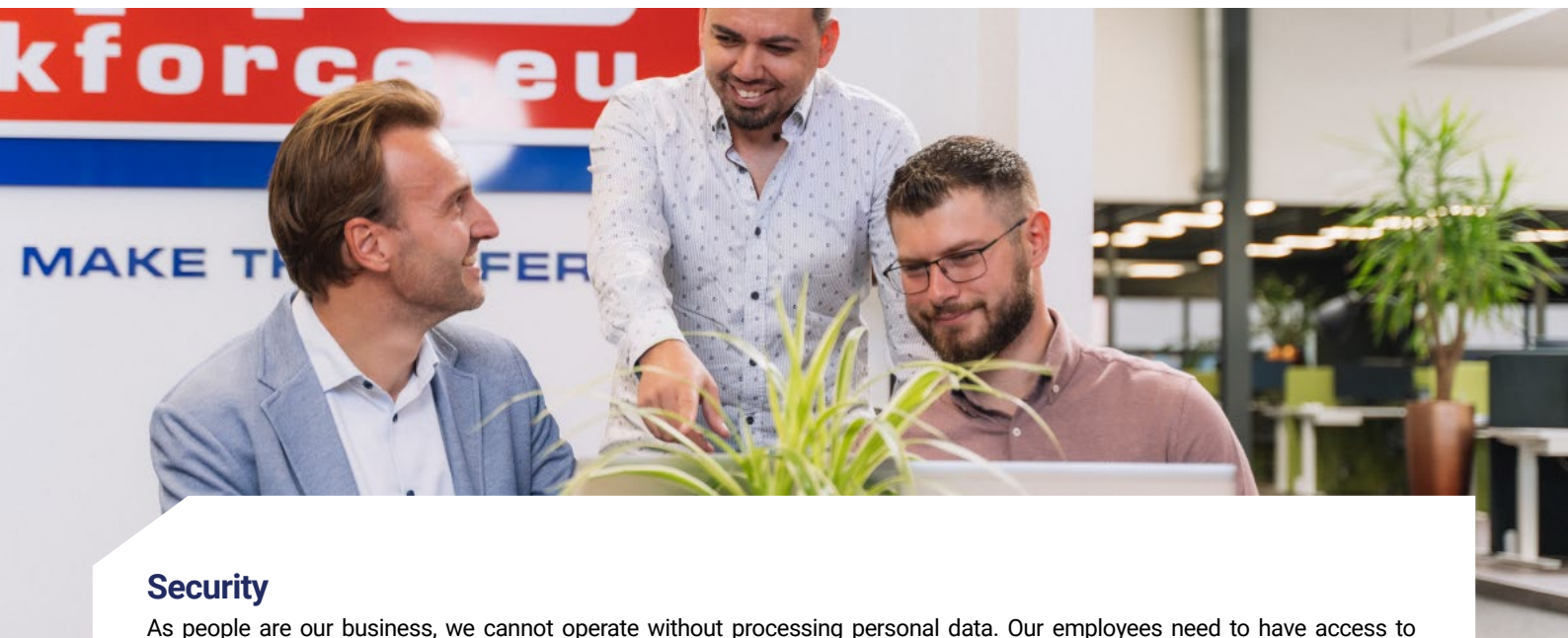
Data breaches

All employees are informed about the obligation to report all data breaches to the Risk department. The Risk department registers all reported data breaches in the mandatory Data Breach Register and evaluates the privacy risk for the people whose data was breached (in most cases employees) and determines to report the risk to the supervisory authority (Autoriteit Persoonsgegevens). In 2024 seventeen Data Breaches were internally reported. One data breach concerned sharing of employee information with recruitment partners against company policies and regulations. This breach was reported to the Supervisory Authority.

	2019	2020	2021	2022	2023	2024
Data breach	7	18	8	12	9	17
Of which reported to AP	1	0	0	1	1	1



“ IN 2024 NO INCIDENTS OF FRAUD AND CORRUPTION WERE REPORTED OR FOUND. ”



Security

As people are our business, we cannot operate without processing personal data. Our employees need to have access to employee- and company data. OTTO has implemented a diverse set of technical and organizational Security measures to increase our Data Security. We are constantly evaluating our measures and we improve where possible and viable. We perform tests and apply monitoring techniques to detect risks so we can act accordingly.

Security awareness

The weakest link in most Security Environments is the human element. This is also true for OTTO. That's why we continuously aim to improve Security Awareness starting from onboarding and throughout the year. Amongst others we do this by offering (targeted mandatory) trainings to our employees and discuss important topics in the OTTO news.

Due Diligence

OTTO has influence on its own behaviour as an organization. How OTTO delivers this responsibility is already described in our [strategy](#). However, much of the impact we have on the world is related to the activities of our partners in the value chain.

To improve our insights into and to reduce the negative impact of our activities OTTO works in alignment with the OECD 6 step due diligence process:

1. Embed responsible business conduct
2. Identity and assess negative impacts
3. Prevent or mitigate negative impact
4. Track implementation and results
5. Communicate how impacts are addressed
6. Provide for or cooperate in remediation

1. Embed responsible business conduct

OTTO has its own Code of Conduct. One of our guiding principles is that we aim for sustainable business practices. In alignment with our core values (RESPECT) we do business with RESPECT for our employees, customers, suppliers as well as the world we live in.

As OTTO we realize that the sustainability performance of our value chain reaches further than OTTO operations alone. We therefore want to align with our (material) suppliers on their sustainability performances. This enables us to get improved information and insights into the (potential) sustainability topics in our supply chain.

For this purpose, we have a WHO and ILO aligned recruitment code of conduct for the recruitment agencies we use. Furthermore, we have introduced our Supplier Code of Conduct in 2024. This Code of Conduct is SDG (Sustainable Development Goals) based. We've introduced this code when engaging with suppliers on new contracts. In 2025 we want our material suppliers to sign this Supplier Code of Conduct.

2. Identify and assess adverse impacts

For all impacts, risks and opportunities associated with OTTO's operations and value chain, we refer to [Chapter 4](#). Below we focus on the impacts related to the Due Diligence process solely.

Downstream

The downstream risks are related to our customers (and their customers). These risks are monitored and managed using multiple initiatives. Firstly, we only work with respected customers. Before entering in a relationship with a (new) customer a screening is performed. This screening focusses on the financial health of the customer and the risks for OTTO. Further we do not work in industries and customers with a core business which has a negative impact on society.

Upstream

The upstream risks are related to our suppliers. The Due Diligence process of OTTO currently focusses on the material aspects within our value chain with the highest risks (i.c. recruitment agencies and housing).

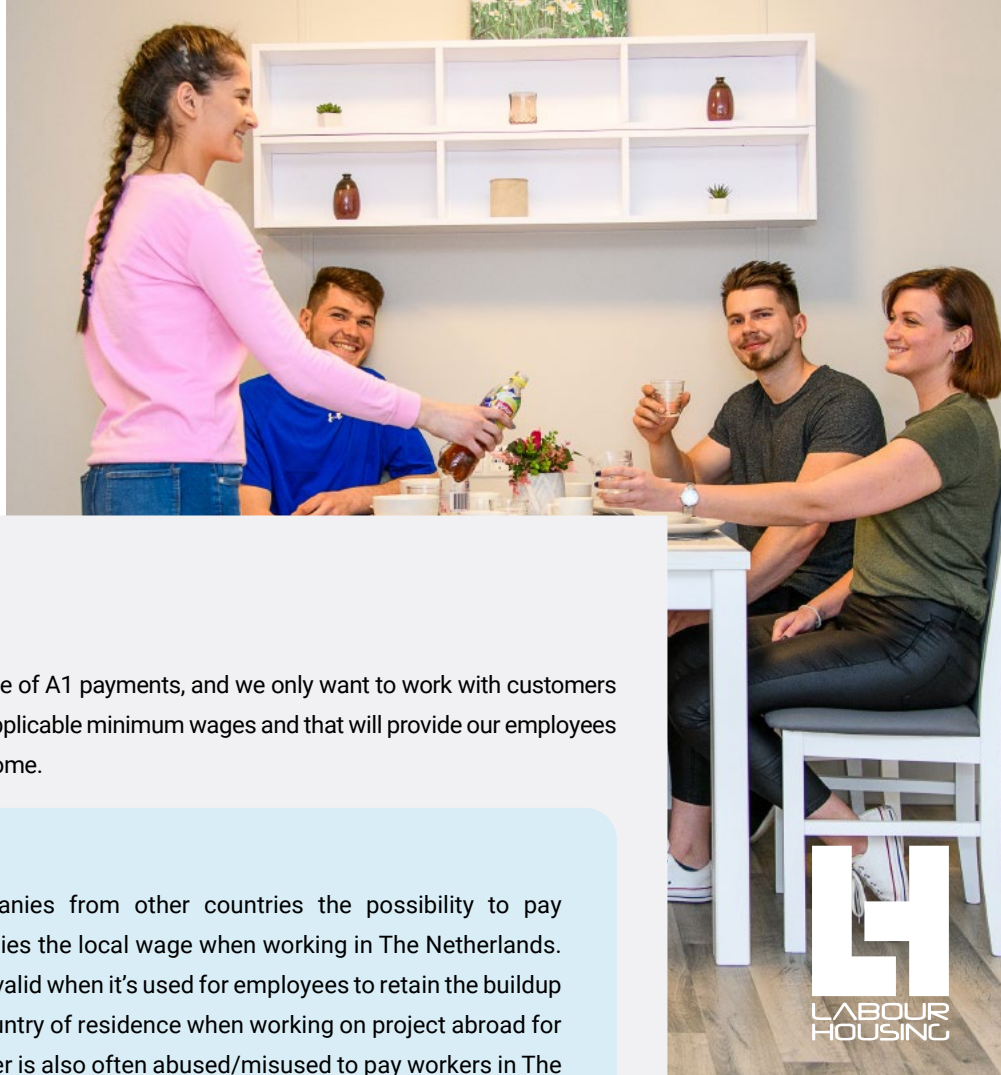
Recruitment agencies

OTTO predominantly uses its own recruitment channels for the recruitment of new employees. As OTTO must adhere to the ABU Fair Recruitment code. An important element is that candidates we hire never have to pay recruitment fees and that they are informed honestly, completely and transparently.

Housing

Quality of housing is important for our employees. This includes the quality of the location itself but also the management of the location on aspects of cleaning, hygiene, safety etc. Labour Housing arranges housing using multiple housing suppliers. Labour Housing preferably uses turnkey housing solutions where the supplier provides a housing location including location management. Labour Housing, however, also rents locations without location management. For these locations we perform location management ourselves. Next to quality of housing, the carbon emissions related to housing are a [risk](#).





3. Prevent or mitigate impact

Downstream

We don't facilitate inappropriate use of A1 payments, and we only want to work with customers that pay at least according to the applicable minimum wages and that will provide our employees the possibility to earn a decent income.

A1-Payments

A1 payments offers companies from other countries the possibility to pay employees of those companies the local wage when working in The Netherlands. This is an option that can be valid when it's used for employees to retain the buildup of social services in their country of residence when working on project abroad for example. This option however is also often abused/misused to pay workers in The Netherlands a lower (local) wage than the wage applicable here in The Netherlands for the work the employees are performing. While working on A1 International employees are often under the radar. They tend to be unfamiliar with their rights, and are less protected during sickness than regular International employees working on Dutch contracts. They are not entitled to Dutch unemployment benefits and pension for the time they worked in the Netherlands. Abuse and misuse of this concept leads to price dumping and uneven competition.

Upstream

Recruitment agencies

OTTO predominantly uses its own recruitment channels to recruit new employees. Only 3,8% of our International employees are recruited via external recruitment agencies. OTTO selects these agencies with care. Their performance and reputation are screened before signing an agreement. As part of the agreement all agencies have to sign the OTTO Recruitment Code of Conduct.

Housing

All housing we use is SNF certified. This means that Labour Housing audits the quality of the housing but also that all our Housing locations are audited externally by a third party. This guarantees that all our Housing locations at least meet the SNF requirements and in addition a PKS system is developed to better understand and assess the quality of housing locations.

4. Track implementation and results

Downstream

OTTO operates closely together with our customers, which gives us valuable insights at the working conditions of our customers. For most customers we use the 'onsite model' to serve our customers. This means that our Supporting staff is working on customers' locations to coordinate the work and monitor the working conditions. Aspects like [Health & Safety](#) are furthermore returning topics in the Quarterly Business Reviews that are conducted together with our customers.

Upstream

Recruitment agencies

All candidates proposed to OTTO by recruitment agencies are interviewed by our own recruiters. The hiring of all employees is performed by OTTO. This way we determine ourselves if we deem a candidate suitable and for which role. Furthermore, this enables us to monitor if candidates are asked to pay a recruitment fee and also helps to control the information provided to the candidate and make sure it meets our standards and candidates are informed completely and transparently. The performance and the level of service provided by recruitment agencies we uses are periodically evaluated by with the agencies.

Housing

In addition to the external SNF audits, all locations are inspected before Labour Housing signs a contract. We furthermore monitor the satisfaction of our employees regarding housing in our monthly [Housing Satisfaction Survey](#). Furthermore, we encourage our employees to report complaints, this can also be done completely anonymously using the Speak up platform. In case we notice deviations, these are addressed immediately to our Housing suppliers, and we monitor the timely follow up.

To improve our estimates of the Carbon emissions related to the housing OTTO facilitates for our employees we have set up a data collection process to collect consumption data of electricity and natural gas of the housing locations we use. Furthermore, we've improved our data quality on the square meters, no. of beds, energy label etc. to be able to make better estimates for locations where consumption data is missing.

5. Communicate how impacts are addressed

In this report we communicate on the impacts and how we have addressed these so far.

6. Provide for or cooperate in remediation

Downstream

When and where we see undesirable situations or developments these are addressed to the customer at the appropriate level and escalated when required.

Upstream

Recruitment agencies

We have not seen any violations of our recruitment code of conduct.

Housing

There were no issues that required OTTO to stop the use of certain housing locations.





7.3 Manage stakeholder expectations

We have [engaged](#) with our stakeholders to understand their vision of OTTO Work Force related to sustainability. Derived from this engagement the material sustainability themes are identified.

The two most important stakeholders are our customers and our employees. We have processes in place to [engage](#) with our employees via for example monthly feedback survey's and employee representatives. With our customers we have on various levels one-one contact regarding their view on how we as their supplier are doing. Mostly these contacts are operational and/or commercial.

Except for clients and our employees we have no structured process in place to connect with our other stakeholders regarding sustainability. Most of the contacts we have on sustainability are ad-hoc and triggered by our stakeholders. We aim to setup a recurrent process for engagement with our stakeholders on sustainability to understand their expectations of OTTO on sustainability. OTTO then aims to act on these expectations, either to explain our position or to change how and what we are doing. We call this 'Manage stakeholder expectations'.

This report is part of this process: by being transparent on our objectives, results and our dilemmas we want to contribute to a shared understanding of our business. In 2025 and 2026 we will set up additional processes and activities to manage our stakeholder expectations.



7.4 A social business

OTTO Work Force is social business, not only to care about our people, we care about society. That's why we support charity and sports. Our charity support is done through our OTTO Foundation. Our sport sponsorships are done via OTTO Work Force.

OTTO Foundation

The OTTO Foundation, established in 2002, embodies OTTO's commitment to social responsibility by aiding regions where many of our employees originate. These areas often face significant challenges, and the foundation aims to foster development and assist individuals in difficult circumstances.

The foundation provides social, humanitarian, and economic aid to low-income individuals in countries where OTTO operates. This is achieved through direct individual support and by backing institutions and organizations dedicated to poverty alleviation. In regions affected by conflict, such as Ukraine, the foundation extends humanitarian and economic assistance to war victims.

The core principle of the OTTO Foundation is that donations directly benefit people or organizations in need, with the rare exception of individual support in the context of combating poverty. The foundation primarily collects financial resources and goods, preferably collaborating with local authorities, organizations, and churches to ensure broad community support. This support can encompass diverse initiatives, including sports activities, music programs, and orphanages.

Activities carried out in 2024

Last year, OTTO Foundation provided financial support to the following projects:

- Donation to Stichting Droomdag and volunteer work by OTTO employees on 2 dream days.
- Donation to the International Justice Mission (focused on improving the legal system in Poland, building local capacity to investigate cases of labor exploitation and providing care to people who have fallen victim to it).
- Donation Stichting Special Talents (focused on giving children with mental or behavioral problems the opportunity to play football with pleasure).
- Crowdfunding illness former employee.
- Roman Catholic Polish Parish (Sinterklaas).



Planned activities 2025

For the current year, OTTO Foundation has not yet planned any specific projects, but OTTO Foundation will continue to provide social, humanitarian and economic aid to people with a minimum income in Poland or other countries where OTTO is active.

In addition, one-off projects will be supported based on a selection of requests received by OTTO Foundation. These can be requests from organizations but also individuals.

The Board of the OTTO Foundation consist of:

- Karolina Swoboda (Chair)
- Justyna Kooijmans (Board Secretary)
- Peter Bouman (Finance)

The directors serve on a voluntary basis and receive no payment for their work. They are, however, eligible for reimbursement of expenses incurred while fulfilling their duties. The OTTO Foundation itself does not have any paid staff.



Sport

OTTO Work Force primarily sponsors several sports clubs and initiatives, focusing on top-tier sports and social involvement:

- **PSV Eindhoven:** OTTO Work Force is a main sponsor of PSV, including a partnership as the back-of-shirt sponsor for PSV Women since mid-2023.
- **FC Volendam:** OTTO Work Force extended its sponsorship contract with FC Volendam for another two years in October 2023, with their presence visible on the corner screens.
- **Handbal VOC Amsterdam:** OTTO Work Force has been the main sponsor of this Dutch handball premier league team since July 1, 2018.
- **Heroes Basketball Den Bosch:** The collaboration with this basketball club dates back to 2016.

In addition, OTTO Work Force is socially active through a significant partnership with the **Johan Cruyff Foundation** and various local initiatives that support health, vitality, and team spirit. For instance, they are also a partner of **Stichting Special Talents**, which aims to provide sports opportunities for children who might otherwise be excluded.

Appendix A: ESRS Reference table

DR AS PER ESRS 2025	NAME DR AS PER ESRS 2025	REFERENCE ANNUAL REPORT 2024	RATIONALE FOR NOT BEING MENTIONED IN THE REPORT
ESRS 2: BP-1	Basis for preparation of the sustainability statement	Chapter 1	-
ESRS 2: BP-2	Specific information if the undertaking uses phasing-in options	n/a	CSRD reporting approach is under implementation and final set-up to be determined.
ESRS 2: GOV-1	The role of the administrative, management and supervisory bodies in relation to sustainability	Chapter 2.1 and 6	-
ESRS 2: GOV-2	Integration of sustainability-related performance in incentive schemes	n/a	Material topics are aligned with the company's three strategic pillars; while sustainability metrics are not yet formally integrated into incentive schemes, this will be developed as part of upcoming remuneration scheme reviews.
ESRS 2: GOV-3	Statement on due diligence	Chapter 7.2	-
ESRS 2: GOV-4	Risk management and internal controls over sustainability reporting	Chapter 4.1 and 7.2	-
ESRS 2: SBM-1	Strategy, business model and value chain	Chapter 3.4, 4.6	-
ESRS 2: SBM-2	Interests and views of stakeholders	Chapter 4.5 and 7.3	-
ESRS 2: SBM-3	Interaction of material impacts and opportunities with strategy and business model, and financial effects	Chapter 4.6	For this reporting year we have limited the description of the impact to the effects on our strategy.
ESRS 2: IRO-1	Description of the process to identify and assess material impacts, risks and opportunities and material information to be reported	Chapter 4.1, 4.2 and Appendix B	-
ESRS 2: IRO-2	Material impacts, risks and opportunities and disclosure requirements included in the sustainability statement	Chapter 4.3 and Appendix A	-
ESRS 2: GDR-P	General Disclosure Requirement for policies	All chapters	This DR is integral part of this annual report and disclosed when applicable.
ESRS 2: GDR-A	General Disclosure Requirement for actions and resources	All chapters	This DR is integral part of this annual report and disclosed when applicable.
ESRS 2: GDR-M	General Disclosure Requirement for metrics	All chapters	This DR is integral part of this annual report and disclosed when applicable.
ESRS 2: GDR-T	General Disclosure Requirement for target	All chapters	This DR is integral part of this annual report and disclosed when applicable.

DR AS PER ESRS 2025	NAME DR AS PER ESRS 2025	REFERENCE ANNUAL REPORT 2024	RATIONALE FOR NOT BEING MENTIONED IN THE REPORT
E1-1	Transition plan for climate change mitigation	Chapter 7.1	We are fully committed to becoming carbon neutral by 2050; targeted policies and measurable emission-reduction goals are being developed, alongside climate-related risk assessment, scenario analysis, and resilience planning in relation to climate change, which will be further detailed in future reporting cycles.
E1-2	Climate-related risks and scenario analysis	n/a	
E1-3	Resilience in relation to climate change	n/a	
E1-4	Policies related to climate change	n/a	
E1-5	Actions and resources in relation to climate change	n/a	
E1-7	Energy consumption and mix	n/a	While most of our impact lies within Scope 3 emissions, disclosures on energy consumption and mix are included to provide transparency and will be expanded as data maturity improves.
E1-8	Gross Scopes 1, 2, 3 GHG emissions	Chapter 7.1	-
E1-9	GHG removals and GHG mitigation projects financed through carbon	n/a	Currently there are no GHG removal projects or carbon credit financing in place. May be revisited if relevant activities are undertaken in the future.
E1-10	Internal carbon pricing	n/a	
E1-11	Anticipated financial effects from material physical and transition risks	n/a	
S1-1	Policies related to own workforce	Chapter 5.1	-
S1-2	Engagement with own workforce and workers' representatives,	Chapter 4.5, 7.3 and Appendix C	-
S1-3	Actions and resources related to own workforce	Chapter 5	-
S1-4	Targets related to own workforce	n/a	Refer to Chapter 5 for activities to strengthen our position as an employer of choice and to address material impacts, risks, and opportunities, but no specific targets have yet been set.
S1-5	Characteristics of the undertaking's employees	Chapter 5.1 and 5.2	Chapters 5.1 and 5.2 contain data on our employees and the types of contracts they have.
S1-6	Characteristics of non-employees in the undertaking's own workforce.	n/a	We have just a few non-employees working for OTTO. When hired these are generally people with specific job knowledge or skills and the work is mostly project based.
S1-7	Collective bargaining coverage and social dialogue	Chapter 5.1	95.7% of our employees (our International employees fall under the ABU CLA). For our Supporting staff (4,3%) the working conditions are bagained with the workers council.

DR AS PER ESRS 2025	NAME DR AS PER ESRS 2025	REFERENCE ANNUAL REPORT 2024	RATIONALE FOR NOT BEING MENTIONED IN THE REPORT
S1-8	Diversity metrics	Chapter 2.1 and 5.3	In 2024 the Holding board consisted for 33% of women. The supervisory board consisted for 60% of women and the Country board NL consisted for 67% of women. A further overview of our inclusive workplace is provided in Chapter 5.3; however, specific metrics have not yet been defined.
S1-9	Adequate wages	Chapter 5.2	-
S1-10	Social protection	Chapter 5.3	-
S1-11	Persons with disabilities	n/a	A diversity policy is in place that also covers persons with disabilities; however, we have not reported on the number of employees with disabilities.
S1-12	Training and skills development metrics	Chapter 5.6	-
S1-13	Health and Safety metrics	Chapter 5.4	-
S1-14	Work-life balance metrics	n/a	Work-life balance is described in Chapter 5.3; however, specific metrics have not yet been defined.
S1-15	Remuneration metrics	Chapter 5.3.3	The pay gap ratio is so far only calculated for the Supporting staff. In the future we will start measuring Pay Gap for our International employees as well. There is no remuneration ratio calculated.
S1-16	Incidents of discrimination and other human rights incidents	Chapter 5.3	-
S3-1	Policies related to affected communities	n/a	Even though carefully described in Chapter 6 and the 'Grip on Labour Migration' Deltaplan, these current practices are not yet formalized in organizational policies.
S3-2	"Engagement with affected communities, existence of channels for affected communities to raise concerns or needs and approaches to remedy"	Chapter 6	Affected communities are based on our Materiality assessment, local residents of housing locations of our International employees. Our preferred housing parties have programs in place for engagement met in S3-2.
S3-3	Actions and resources related to affected communities	Chapter 6.3	-
S3-4	Targets related to affected communities	n/a	Due to politically challenging circumstances, as highlighted in publications such as the Delta Plan and Grip on Labour Migration, no specific targets have yet been set, although these topics remain part of ongoing discussions.

DR AS PER ESRS 2025	NAME DR AS PER ESRS 2025	REFERENCE ANNUAL REPORT 2024	RATIONALE FOR NOT BEING MENTIONED IN THE REPORT
G1-1	Policies related to business conduct	Chapter 7.2	-
G1-2	Actions related to business conduct	Chapter 5.3 and 7.2	-
G1-3	Targets related to business conduct	Chapter 7.2	While business conduct policies and actions are in place, no targets have yet been defined, and these will be developed in future reporting cycles.
G1-4	Metrics related to Incidents of corruption or bribery	Chapter 7.2	There were no incidents of corruption or bribery in 2024; however, specific metrics have not yet been defined and will be developed in future reporting cycles.
G1-5	Metrics related to political influence and lobbying activities	n/a	While political engagement and lobbying activities take place, no metrics have yet been defined, and these will be developed in future reporting cycles.
G1-6	Metrics in relation to payment practices	n/a	Disclosure expected to be introduced in future reporting cycles once metrics are established.

Appendix B: Double Materiality Assessment process

A Double Materiality Assessment was performed for the first time in 2023 under coordination of the Risk department with support from our external consulting partner on ESG matters. The DMA was performed using input from a project group - containing selected employees from different departments from the Dutch entities – and existing insights from risk management and due diligence processes within the OTTO organization. The scope of the DMA is set for the entire OTTO group and our value chain. The input collected included relevant ESG related risks, opportunities and impact which resulted in an ESG longlist using internal and external sources. All items on the longlist were labelled and mapped to ESRS topics, and sub (-sub) topics and consequently consolidated into a IRO (Impact, Risk, Opportunity) definition. The IRO's were identified as impact items (inside out), financial items (outside in) or both and mapped to the value chain (upstream, downstream, own operations, or all). The IRO's are the basis for the impact and financial assessment we've performed. For the identified IRO's we have thus assessed the impacts from an impact perspective and risks and opportunities where relevant from a financial perspective.

The impact assessment resulted in an assessment of each IRO on Severity and Likelihood. Furthermore we determined if the impact was caused directly by OTTO or indirectly through our value chain, if the impact was positive or negative and if it's an actual or potential impact. The Severity was scored using Scale, Scope and Remediability and the Likelihood using Probability and Frequency (and in case of potential items the rapidity effects).

The Financial Assessment resulted in the assessment of each IRO deemed to have a Financial impact on Risk and/or Opportunity. The assessment was determined by the Financial effects, the Probability and Frequency.

The scoring of the IRO's was evaluated and weighing was assigned according to the no. of identified IRO's per ESRS topic. This resulted in the following Material Themes: Climate Change (E1), Own Workforce (S1), Affected communities (S3) and Good Governance (G1). The outcomes were validated against stakeholder input collected – details in Chapter 4.5 - from our stakeholder engagement activities and discussed with management and finally approved by the Steering Committee.

Appendix C: Employee engagement

TYPE OF ENGAGEMENT	DESCRIPTION OF ENGAGEMENT	TYPE OF EMPLOYEE
15-SECONDS FEEDBACK	OTTO uses low intrusive surveys we call 15-seconds feedback. These are sent monthly and contain 1 simple question ("how satisfied are you?") regarding 1 specific topic. Respondents can reply with 5 options from very bad to very good and leave comments. It offers us the opportunity to monitor (developments in) satisfaction of different groups or services. The comments given provide valuable insights in (dis)satisfiers. We monitor the following topics:	Staff, Flex
	• Employee Satisfaction	Staff, Flex
	• Housing Satisfaction	Flex
	• Recruitment Satisfaction	Flex
INDEPENDENT SURVEY	Next to the 1-question low intrusive surveys we also have research parties perform more extensive independent surveys. Some surveys have no fixed periodicity others are performed annually. These surveys offer valuable and more in depth insights. We monitor the following topics:	
	• Employee Satisfaction (annually)	Staff
	• Former Employee	Flex
	• Recruitment	Flex
WORKS COUNCIL	In accordance with (Dutch) Law OTTO has a Works Council which contain elected employees. Board regularly engages with the Work Council to meet the legislative informative requirements. For specific topics the works council has Advice Right. The works council offers OTTO's Supporting staff an opportunity through representation to engage with the Board and to discuss and give advice on company Policies and processes.	Staff
LABOUR UNIONS	OTTO International employees in the Netherlands are all covered by the ABU Collective Labour Agreement. The CLA is negotiated by the ABU with the unions before being approved by the union members. Furthermore do we engage with unions on specific topics and (individual) cases.	Flex
ONSITE MODEL	The vast majority of our Dutch International employees work at customers where we operate according the Onsite model. This means that OTTO Supporting staff work Onsite at the customer work location to arrange planning, evaluate employees record absences etc. This presence lowers the threshold for International employees to address questions and issues to our Onsite personnel. We stimulate our International employees to reach out when necessary.	Flex
PERIODIC EVALUATION	Our Onsite personnel and account manager have periodic evaluations with our employees. Employees that have been with OTTO for a longer period of time are evaluated at least twice per year. Newly started International employees are evaluated additionally in the first 13 weeks of their employment.	Staff, Flex
TOWN HALL SESSIONS	OTTO also organizes different town hall sessions, like Pizza sessions or Round table session and Strategy sessions. These sessions are organized to give our International employees the opportunity to engage with OTTO on topics and developments they feel to be important.	Staff, Flex
OSC	OTTO has the Operations Service Centre which is open 24/7 to assist our Employees. OSC is available for questions and complaints of our employees. Questions can be work, planning, payslip, healthcare related and/or related to finding your way in the country of employment.	Flex

Appendix D: ABU applied at OTTO Work Force

OTTO Work Force:

1. Observes the [code of conduct](#). This includes agreements about being a good employer, transparency, quality and social commitment a.o.
 - Treat all employees and candidates with respect
 - Act as befits a good employer
 - Observe the legislation and regulation
 - Complies to the [ABU Fair Employment Code](#) (in alignment with the ILO fair recruitment principles). This code aims to improve the quality of service and contains thresholds regarding the information provided to International employees, including transparency and fair recruitment and refraining from any form of recruitment fees.
2. Has its (personnel) administration in order, as it is registered with the [Labour Standards Register](#) and complies with these Dutch Labour standards (NEN4400 standard). The company is audited by an independent third party auditor twice per year to determine the Labour Standards (Fiscal and Social Security Laws and other important Employment related Legislation, amongst other laws regarding prevention of Forced Labour) are met.
3. Have an active policy to prevent discrimination.
4. Provides responsible accommodation for international employees and is registered with the [Flex Living Standards Register](#). The company is audited by an independent third party auditor multiple times per year to determine the Flex Living Standards are met.
5. Is obliged to maintain the professional competence of its Supporting staff by providing training.
6. Correctly applies the [Collective Labour Agreement](#) for International employees.
7. Temporary agencies are audited to determine the above by an external independent auditor.

Appendix E: Glossary

ABU	Algemene Bond Uitzendondernemingen	The ABU (Dutch Federation of Private Employment Agencies) is the largest trade association for temporary employment and payroll agencies in the Netherlands, representing over 500 members and around 65% of the market 1. Founded in 1961, ABU promotes fair labor practices, supports compliance with collective labor agreements (CLA), and advocates for responsible employment of temporary workers, including labor migrants 2. ABU members are subject to strict standards regarding wages, housing, and working conditions, and the organization plays a key role in shaping labor market policies and improving transparency and quality in the temporary employment sector.
ADPT	Alcohol & Drugs Prevention Team	OTTO has set up a team of especially trained employees that are knowledgeable about addiction. The team informs employees about the risks of substance (ab)use with the know what you do campaign. The team also acts as a second line for our Supporting staff when (International) employees report addiction to answer questions on the do's and don'ts, the rights of employees and obligations of OTTO. This team aims to prevent addiction and/or to assist employees when they suffer from addiction.
AOW	Algemene Ouderdomswet	The AOW is the Dutch General Old Age Pensions Act and is the basic state pension in the Netherlands, provided to residents who reach the official retirement age. It is funded through a pay-as-you-go system, where current workers contribute via social insurance premiums. The amount received depends on the number of years a person has lived or worked in the Netherlands between the ages of 15 and retirement age. The AOW is administered by the Social Insurance Bank (SVB).
ARBO SERVICE		ARBO is an abbreviation of the Dutch ARBeidsOmstandigheden (Working Conditions) and refers to the Working Conditions Law and the use of an ARBO Service. The Occupational Health and Safety Service (Arbodienst). An Arbo service is a certified external service provider in the Netherlands that supports employers and employees in promoting safe and healthy working conditions. Services typically include sickness absence management, risk assessments, workplace health promotion, and access to occupational health professionals such as company doctors. Dutch law requires employers to engage an Arbodienst or equivalent experts to comply with occupational health and safety regulations.
BAIN CAPITAL		Bain Capital is a leading global private investment firm founded in 1984 and headquartered in Boston, USA. The firm manages a diverse range of investment strategies including private equity, credit, public equity, venture capital, and real estate. Bain Capital is known for its value-added investment approach, partnering closely with management teams to drive operational improvements and long-term growth. With offices across four continents and a strong presence in Europe, Bain Capital has raised multiple regional and global funds and maintains a deep commitment to ESG integration across its investments and operations.
BIG-REGISTER	Beroepen in de Individuele Gezondheidszorg -register	The BIG register (Professions in Individual Health Care) is a legal, public register in the Netherlands that ensures the quality and transparency of healthcare professionals. Registration is mandatory for twelve regulated professions, including doctors, nurses, dentists, and midwives. Only those listed in the BIG register may use protected professional titles and perform reserved medical procedures independently. The register also applies Dutch disciplinary law and helps patients verify the credentials of their healthcare providers. Foreign-trained professionals must have their qualifications officially recognized before registering.
BREXA		BREXA Holdings Inc. (formerly Outsourcing Inc.) is a global human capital and outsourcing services group headquartered in Tokyo, Japan. As of July 1, 2025, the company transitioned to a holding structure and rebranded under the name BREXA, reflecting its mission to "break boundaries in all forms of work." With over 120,000 employees worldwide, BREXA focuses on addressing labor shortages in sectors like manufacturing, IT, and construction by developing young talent, reskilling mid-career professionals, and promoting global workforce mobility. The group aims to create more inclusive and flexible employment opportunities across borders and demographics.
COA	Centraal Orgaan opvang Asielzoekers	The Central Agency for the Reception of Asylum Seekers (COA) is an independent administrative body in the Netherlands responsible for providing shelter, support, and guidance to asylum seekers. Established under the COA Act in 1994, the agency manages reception centers, ensures safe and livable conditions, and prepares asylum seekers for a future in the Netherlands or their country of origin. COA works closely with partners such as the Immigration and Naturalisation Service (IND), the Dutch Council for Refugees, and local health services to coordinate care, legal support, and civic integration activities throughout the asylum process.
CSRD	Corporate Sustainability Reporting Directive	A European Union regulation that requires large and listed companies to disclose detailed information on their environmental and social impacts, risks, and opportunities. Its goal is to improve transparency and reliability of sustainability reporting. Companies must report in accordance with the European Sustainability Reporting Standards (ESRS), applying a double materiality approach and including the disclosures in a dedicated section of their annual management report. The reported information must also be externally assured.
CSS	Client Satisfaction Survey	OTTO uses low intrusive surveys we call 15-seconds feedback. These are sent monthly to all Clients and contain 1 simple question ("how satisfied are you?") regarding 1 specific topic. Respondents can reply with 5 options from very bad to very good and leave comments. It offers us the opportunity to monitor (developments in) satisfaction of different groups or services. The comments given provide valuable.

DELTAPLAN	Grip on Labour Migration (Deltaplan)	The Netherlands relies on migrant workers to fill essential roles, especially in agriculture and healthcare. However, labour migration also brings challenges, including poor working conditions and inadequate housing. The Deltaplan Grip op Arbeidsmigratie proposes measures to: - Prevent exploitation and improve enforcement. - Ensure fair wages and decent housing. - Enable sustainable, regulated, and temporary migration from outside the EU. The plan aims to protect migrant workers and address labour shortages responsibly
DMA	Double Materiality Analysis	Under the EU's Corporate Sustainability Reporting Directive (CSRD), companies are required to conduct a double materiality assessment. This means identifying sustainability topics that are material from two perspectives: (1) impact materiality—how the company affects people and the environment, and (2) financial materiality—how sustainability issues affect the company's financial performance. A topic is considered material if it meets either criterion, ensuring that both societal and business impacts are transparently reported.
ECOVADIS		EcoVadis is an independent provider of sustainability ratings for businesses. It assesses companies across key areas such as environmental impact, labor and human rights, ethics, and sustainable procurement. The evaluation results in a scorecard and medal rating (Bronze, Silver, Gold, or Platinum), helping organizations benchmark and improve their sustainability performance.
ESG	Environment, Social, Governance	ESG refers to Environmental, Social, and Governance factors that reflect a company's impact on the world and its internal ethical practices. ESG reporting involves disclosing performance and initiatives in these areas to provide transparency to stakeholders. Environmental aspects cover issues like emissions, energy use, and resource conservation. Social factors include employee welfare, diversity, and human rights. Governance relates to leadership, compliance, and ethical conduct. ESG reporting helps companies manage risks, attract investors, and demonstrate their commitment to sustainable and responsible business practices.
ESRS	European Sustainability Reporting Standards	The European Sustainability Reporting Standards (ESRS) are a set of mandatory reporting guidelines developed to implement the Corporate Sustainability Reporting Directive (CSRD). They define what sustainability information companies must disclose and how, covering environmental, social, and governance (ESG) topics. ESRS ensures that sustainability data is consistent, comparable, and reliable across the EU. The standards apply a double materiality lens and require disclosures across strategy, governance, impacts, risks, opportunities, and performance metrics.
ESS	Employee Satisfaction Survey	OTTO uses low intrusive surveys we call 15-seconds feedback. These are sent monthly to all Employees (Flex and Supporting staff) and contain 1 simple question ("how satisfied are you?") regarding 1 specific topic. Respondents can reply with 5 options from very bad to very good and leave comments. It offers us the opportunity to monitor (developments in) satisfaction of different groups or services. The comments given provide valuable.
EU	European Union	The European Union (EU) is a political and economic union of 27 member states located primarily in Europe. It operates through a system of supranational institutions and intergovernmental negotiations, aiming to promote peace, stability, and prosperity across the region. The EU sets common policies in areas such as trade, environment, consumer protection, and labor standards, and it manages a shared budget to support regional development, innovation, and sustainability. The EU also enforces financial transparency through consolidated annual accounts and integrated reporting, ensuring accountability in the use of public funds.
INTERNATIONAL EMPLOYEES		International employees are all employees with a temporary contract at OTTO. These employees work at our customers. Most of our International employees are international employees recruited within the EU to work in The Netherlands.
GDPR	General Data Protection Regulation	A European Union law (Regulation (EU) 2016/679) that governs how personal data must be collected, processed, and stored. It ensures individuals have control over their personal information and requires organizations to protect data privacy and security. Key principles include transparency, consent, data minimization, and the right to access or delete personal data.
H4I	Healthcare for Internationals	Healthcare for Internationals (H4i) is a non-profit network of healthcare providers and organizations in the Netherlands that aims to bridge the gap between Dutch healthcare and the needs of people with an international background. With projects in multiple regions, H4i supports expats and other internationals by improving access to care, offering health information in English, and promoting cultural sensitivity among providers. The initiative responds to challenges such as language barriers, unfamiliar healthcare structures, and differing expectations, helping internationals navigate the Dutch healthcare system more confidently.
ILO	International Labor Organization	The International Labour Organization (ILO) is a specialized agency of the United Nations, founded in 1919, that promotes social justice and internationally recognized human and labour rights. It is the only UN agency with a tripartite structure, bringing together governments, employers, and workers from its 187 member states. The ILO sets international labour standards, develops policies, and supports programs to promote decent work for all. Its core focus areas include employment, social protection, workers' rights, and social dialogue. The ILO also plays a key role in advancing the UN Sustainable Development Goals, particularly SDG 8 on decent work and economic growth.
IRO'S	Impacts, Risk and Opportunities	As part of the CSRD's double materiality assessment, companies must identify and evaluate Impacts, Risks, and Opportunities (IROs). These represent how the company affects the environment and society (impacts), how sustainability issues may pose financial threats (risks), and where sustainability can create business value (opportunities). IROs guide which sustainability topics are material and must be disclosed under the European Sustainability Reporting Standards (ESRS), ensuring that reporting is both relevant and comprehensive.

MY OTTO		MyOTTO is the app that OTTO uses as the primary communication channel for our International employees. The app discloses relevant documentation (such as contract documentation, pay slips), the work planning and enables communication via (push) messages. It offers options to ask questions and enables easy calling to the Operations Service Centre.
OECD	Organisation for Economic Co-operation and Development	The OECD is a forum and knowledge hub for data, analysis and best practices in public policy. We work with over 100 countries across the world to build stronger, fairer and cleaner societies – helping to shape better policies for better lives. To do so the OECD also issues guidances such as the OECD Guidelines for Multinational Enterprises. These Guidelines help businesses to understand and implement due diligence for responsible business conduct. It also seeks to promote a common understanding on responsible business conduct amongst governments and stakeholders.
OGSM(T)	Objectives, Goals, Strategies, Measures (Tasks)	The OGSM(T) method is a strategic planning framework that helps organizations translate long-term vision into actionable plans. OGSM stands for Objective, Goals, Strategies, and Measures, with the optional 'T' referring to Tasks. The framework provides a structured one-page roadmap that aligns strategic priorities with measurable goals and concrete actions. It ensures clarity, focus, and accountability by linking what the organization wants to achieve (Objective), how success is measured (Goals), the approach to reach those goals (Strategies), and how progress is tracked (Measures). Adding Tasks (T) further operationalizes the strategy by assigning specific actions, responsibilities, and timelines.
OSC	Operations Service Centre	OTTO operates a 24/7 call centre that is available for employees for all sorts of questions and support from payslip questions, to planning, to making a doctor's visit.
OSI NETHERLANDS		OSI Netherlands is the Holding company that holds all shares in the OTTO Group. OSI Netherlands is 100% owned by BREXA.
PKS	Prijs Kwaliteit Systeem / Price Quality System	The Price-Quality System (PKS), introduced in the Netherlands on January 1, 2025, regulates housing costs for labor migrants by linking rental prices to the quality of accommodation. It ensures transparency and fairness by setting maximum rent levels based on factors such as space, privacy, hygiene, and safety. Employers and housing providers must assess each property using standardized criteria and may charge no more than 25% of the statutory minimum wage (based on a 40-hour workweek). The system aims to prevent exploitation, improve housing standards, and promote accountability through certification and regular inspections.
PPE	Personal Protective Equipment	Personal Protective Equipment (PPE) refers to specialized gear worn by employees to minimize exposure to workplace hazards such as chemical, biological, physical, or mechanical risks. PPE includes items like gloves, masks, respirators, eye protection, and safety clothing. It is considered the last line of defense in the hierarchy of hazard controls and should be used when engineering or administrative controls are insufficient. Employers are required to assess workplace risks, select appropriate PPE, train employees in its use, and maintain a PPE program to ensure ongoing safety and compliance with regulatory standards.
RESPECT	Result, Everywhere, Socially involved, Performance, Empowerment, Customer Excellence, Transparent	OTTO's core value - RESPECT is the cornerstone of everything we do. We treat everyone with fairness and dignity, no matter where they come from. RESPECT is the acronym of our core values: - Result - We are cost effective and target driven - Everywhere - We do not believe in borders, we believe in quality - Socially involved - We care for our colleagues and for the world around us - Performance - We always take one step further - Empowerment - We enable our people to take responsibility - Customer excellence - We are focused on providing the best service to our clients - Transparent - We believe in openness.
SDG	Sustainable Development Goals (SDGs)	"The Sustainable Development Goals (SDGs) are a set of 17 goals adopted by all United Nations member states in 2015 as part of the 2030 Agenda for Sustainable Development. They provide a shared blueprint for peace and prosperity for people and the planet, now and into the future. Each goal addresses a specific global challenge, such as: - No Poverty - Zero Hunger - Quality Education - Clean Water and Sanitation - Climate Action - Decent Work and Economic Growth The SDGs are interconnected, meaning progress in one area often supports progress in others. The aim is to achieve a better and more sustainable future for all by 2030"
SNA	Stichting Normering Arbeid	The Stichting Normering Arbeid (SNA) is the Dutch Labour Standards Foundation responsible for the SNA quality mark. This certification is awarded to employment agencies and subcontractors that comply with strict standards for fair and legal labor practices. The SNA quality mark is based on the NEN 4400 standard and includes checks on tax payments, wage compliance, identity verification, and legal employment status. Companies with this certification are audited regularly and offer reduced liability risks for clients under Dutch chain liability laws. The SNA system promotes transparency, self-regulation, and fair competition in the labor market.
SNF	Stichting Normering Flexwonen	The Stichting Normering Flexwonen (SNF) is the Dutch Foundation for the Standardization of Flexible Housing. It manages a certification system for organizations that provide housing to labor migrants. To receive and maintain SNF certification, providers must meet strict quality standards related to space, privacy, hygiene, safety, and fire protection. Housing locations are periodically inspected, and

SPEAKUP		OTTO uses the SpeakUp platform. SpeakUp® Report enables secure, anonymous reporting anytime, anywhere, on any device, in any language. Every report flows into one streamlined system for fast, confident resolution.
STIPP	Stichting Pensioenfonds voor Personeelsdiensten (StiPP)	The Pension Fund for Personnel Services (StiPP) is the pension fund for temporary workers and seconded employees. We manage the pension schemes in this sector.
SUPPORTING STAFF		Our Supporting staff facilitates the International employees working at our customers. Our Supporting staff arrange planning, coordinate and arrange housing and (means of) transportation, perform payroll, invoicing and administration of this all. Many of our Supporting staff come from throughout the EU and once started as International employees themselves.
TEMPING CLAUSE		A temping clause ("uitzendbeding") is a contractual clause used in temping contracts (phase A) that automatically ends the employment contract of the temporary employee when the client ends the assignment of the temporary employee. OTTO does not use temping clauses in the temping contracts it concludes with its International employees
UWV	Uitvoeringsinstituut WerknemersVerzekeringen	The Employee Insurance Agency (UWV – Uitvoeringsinstituut Werknemersverzekeringen) is a Dutch public body responsible for implementing employee insurance schemes and providing labour market services. Operating under the Ministry of Social Affairs and Employment, UWV administers benefits such as unemployment (WW), sickness (ZV), and disability (WIA, WAJONG), and supports reintegration into work. UWV also assists employers with legal procedures related to sick leave and dismissals, and offers tools and subsidies to promote inclusive employment. The agency plays a key role in ensuring income security and facilitating workforce participation in the Netherlands.
WHO	World Health Organization	The World Health Organization is a specialized agency of the United Nations responsible for international public health. It sets global health standards, provides guidance on health-related matters, and supports countries in improving health systems and responding to health emergencies.



♥ WE TAKE CARE OF OUR PEOPLE ♥

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