



We dream of a world where boundaries
for talent no longer exist

Sustainability report 2025

We take care of our people

Message from the CEO

2025 was a year of change, reflection and shared responsibility. Across OTTO, we worked with commitment and care to move forward on issues that matter deeply to our people, our Clients and our partners. One of the most defining themes of the year was the new ABU Collective Labour Agreement for 2026. We invested significant effort in shaping and preparing for the introduction of the new CLA. Implementing this agreement meant far-reaching changes to systems and processes. These efforts were demanding but driven by a clear belief: our International employees deserve equal and fair treatment. Creating those conditions takes time, attention and perseverance and we remain committed to that path.

We also recognise that these changes created concern. Higher costs for clients have raised concerns about the overall impact and economic sustainability, while the full effects are not yet clear. 2025 was also marked by social tension, including strikes related to the new agreement. We understand the emotions behind these developments and see them as reminders of how important listening, openness and respect are, especially during periods of transition.

Housing remained an area of continuous pressure. The separation of living and working locations seems to progress faster than solutions can be realised, underscoring the complexity of this challenge and the need for sustained collaboration.

The labour market continued to evolve. Recruitment in Poland became more challenging due to positive economic development, leading us to increasingly focus on Romania and Southern Europe. Language requirements have also shifted over the years from Dutch to German and/or English. These requirements however are becoming more and more challenging. OTTO remains convinced our natives only approach can circumvent the language requirements to large extent but still supporting safety, inclusion and dignity at work.

Alongside these developments, OTTO experienced important governance changes. A Board transition took place, and Bain Capital began supporting the further strengthening of governance within the Brexa Group. We see this as an important step in building a resilient and responsible organisation for the long term.

This report reflects our journey honestly. It highlights what we are proud of, and equally where we see the need to do better. Sustainability, for OTTO, is about progress, responsibility and the courage to be transparent, even when that is not easy.

Raymond Puts, CEO OTTO Work Force

This report reflects our journey. It highlights what we are proud of, and equally where we see the need to do better.



Highlights 2025

Employer of choice

- Average **35.7 hours worked per week** — 37% above the Dutch temping average
- Average wage **19.7% above the legal minimum** (based on 36 hours)
- **71.4%** of International employees now hold a permanent contract (2024: 52%)
- **100% guaranteed hours** for all 15,630 International employees
- Female International employees earn **0.89% more** than their male colleagues
- Balanced male (44,3%) / female (55,7%) ratio for OTTO Staff employees. International employee ratio aligned with temping sector averages (Male (63,1%) / Female (36,9%))

Leading company

- Prepared the new **ABU CLA for 2026**, giving International employees equal primary & secondary conditions **no temping clauses, no zero-hour contracts**, 8 weeks of housing after contract end
- Recruitment further shifted to **Southern Europe & Romania** as Poland's labour market tightens
- **415** asylum seekers & status holders given inclusive employment — up 170% vs 2024
- 90% of employees housed via Labour Housing is charged below the maximum PKS price
- **RESPECT** remains the cornerstone of everything we do

Positive impact

- Carbon footprint **down 8.2%** vs 2024 and 16.6% vs our 2018 baseline
- Carbon intensity down **71.9%** per €m revenue since 2018
- **Zero fatalities**; workplace safety remains a key focus for 2026
- Over **€440K** donated through the OTTO Foundation & community partnerships

OTTO Work Force in 2025



Top 35%

EcoVadis rating
up 10 points vs 2024



16,291 Employees

15,630 International +
661 Supporting staff



75 Nationalities

among our International
employees



€808.6M

Total revenue 2025



71.4%

permanent contract
(2024: 52%)



19,039

International employees
recruited across Europe



27,236 tCO₂e

Carbon footprint 2025,
down 8.2% vs 2024



4.94 / 5

client satisfaction
score



25+ years

Largest international
employment agency

We are building a world where borders for talent no longer exist, where your beginnings never limit your future, and talent can thrive across borders.

Where our revenue came from in 2025



54.7%

Sales & retail trade



34.4%

Transportation
and logistics



10.9%

Other

Our material topics



Our workforce



Governance



Affected communities



Climate change



Table of contents

Message from the CEO	2
Highlights 2025	5
1. Introduction	6
1.1 We take care of our people	7
1.2 Vision	8
1.3 Mission and core values	8
1.4 Strategy	9
1.5 Business model and value chain	10
1.6 Main developments 2025	12
2. Employer of Choice	13
2.1 Own workforce	14
2.2 Fair and secure income	16
2.3 Health and Safety	20
2.4 Good working conditions	23
2.5 Fair recruitment	25
2.6 Training & development	26
3. Leading company	27
3.1 Show excellent business conduct	29
3.2 Develop cross border employment mobility and participation	32
3.3 Develop new service models	34
3.4 Quality and affordable housing	35



4. Positive Impact	39
4.1 Employee and other stakeholder engagement	41
4.2 Become Carbon Neutral	42
4.3 Impact on society	45
4.4 A social business	48
5. Governance and reporting	49
5.1 Management and Governance	50
5.2 Our material topics	52
Glossary	53
Appendix A: ESRS Reference table	57
Appendix B: Due Diligence process	60
Appendix C: Our Double Materiality Analysis process	61
Appendix D: Employee engagement	62
Appendix E: ABU applied at OTTO Work Force	63

1. Introduction

1.1	We take care of our people	7
1.2	Vision	8
1.3	Mission and core values	8
1.4	Strategy	9
1.5	Business model and value chain	10
1.6	Main developments 2025	12



This is our second Sustainability report aligned with the European Sustainability Reporting Standards (ESRS) developed under the framework of the Corporate Sustainability Reporting Directive (CSRD).

Looking ahead, we are gearing up to fully comply with the CSRD by 2028, reporting on the year 2027. This 2025 report is a valuable stepping stone, a second 'learning year'. While it may not yet meet every technical requirement, it clearly reflects the direction we're headed and the serious intent behind our actions.

Just like the 2024 report, we've chosen to focus on our operations in The Netherlands, a deliberate and strategic decision. With most of our turnover and workforce located there, this enables us to concentrate on the core of our business while further developing our sustainability reporting. 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.

1.1 We take care of our people

Our world is becoming increasingly international; people, companies, organisations, everything and everyone is connected. So is the job market. More and more people are working abroad. Cross border employment mobility has increasingly become an economic necessity in many European countries.

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 believe responsible cross border employment mobility creates shared value.

Cross-border work delivers benefits for employees, Clients and local communities alike. It helps solve structural staff shortages caused by ageing and a shrinking workforce, so vital sectors like healthcare, energy transition, construction and technical services can keep functioning and thus keeping society running and prosperous.

At the same time, history has showed us that cross border employment mobility should be well regulated to create level playing field and should be socially responsible in order to be beneficial for all stakeholders. Our strategy therefore starts with people: The wellbeing, rights and development of our International employees are central in everything we do.

1.2 Vision

Our dream: a world where borders for talent no longer exist.

Our vision is created around people: We are building this world every day, where your beginnings never limit your future, and talent can thrive across borders.

This vision translates directly into how we connect people and companies: we remove practical barriers and raise standards so that international work is safe, fair and future-proof.



1.3 Mission and core values

Mission: OTTO serves local economies by enabling and empowering people.

Our promise: We take care of our people, partners, progress, communities and tomorrow.

We take care of our People

Our people are seen, valued, and supported. We make sure they feel at home, work safely, and have opportunities to grow. This is the heart of OTTO and the foundation for how we take care of our partners, our progress, our communities and our tomorrow.

We take care of our Partners

OTTO is the first choice for work. We build sustainable relationships, understand our Clients' challenges, and provide solutions that support their growth.

We take care of our Progress

We are the engine of the economy and contribute to preserving prosperity. By connecting people and businesses worldwide, we create value and drive sustainable growth.

We take care of our Communities

We strive to ensure that everyone involved in our work has a positive experience from our employees and Clients to the communities where we operate.

We take care of our Tomorrow

We offer perspective and opportunities to everyone. With a welcoming and well-organised home, we create possibilities for growth and development for a future without borders.

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 clients in high esteem, recognising their indispensable role in our existence.



1.4 Strategy

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

Making moving and working abroad simple, safe, and rewarding.

Moving to another country is a big step. We make that step simple, safe, and rewarding. We provide a well-organised home, fair conditions, and opportunities to grow. See details of our progress in Chapter 2.

Leading company

Leading global work with integrity and excellence.

We lead not just by size, but by example. We set the standard for international labour with strong services and ethical practices. We SpeakUP, challenge the status quo, and strive for excellence. See details of our progress in Chapter 3.

Positive impact

Creating positive impact for everyone we connect with.

We take responsibility, for our people, our Clients, the environment and the communities where we operate. We create positive experiences and embed sustainability in everything we do. See details of our progress in Chapter 4.

At OTTO we connect international talent with companies in the Netherlands, viewing cross border employment mobility as a driver of mutual growth and opportunity.

1.5 Business model and value chain

OTTO's model is built on cross-border labour mobility: we connect motivated job seekers from across Europe with companies in the Netherlands and neighbouring geographies facing labour shortages.

1.5.1 Business model

Across Europe, demographic and economic changes have led to labour shortages, while wage differences create new opportunities for people seeking better prospects abroad. At OTTO we connect international talent with companies in the Netherlands, viewing cross border employment mobility as a driver of mutual growth and opportunity.

Our approach is based on responsibility and respect. For the Dutch economy, cross border employment mobility provides businesses with a motivated workforce. For employees, it offers higher earnings, personal development, and new experiences. Countries of origin also benefit through returning skills and financial support that contribute to local development.

We recognise that these opportunities also bring challenges as elaborated on in Chapter 4.3.1 and 4.3.2. That is why we focus on continuous improvement and be transparent. In this report, we examine the impact of our business model, including both the opportunities it creates and the measures we take to address potential risks.

Founded in 2000, OTTO has grown into Europe's largest international employment agency, supporting sectors such as logistics, production, and retail with skilled professionals from across Europe and beyond.

OTTO directly influences the wellbeing, working conditions, and living environment of almost 16.300 employees.

Revenue 2025

 Sales & trade	 Transportation	 Other
€ 442.503.452 54,72%	€ 278.140.549 34,4%	€ 88.004.560 10,88%

Our main Clients are large supermarket chains operating in the Netherlands, which together account for the majority of our Sales & Trade revenue. Within these organisations, our employees primarily work in logistics roles, supporting a wide range of operational processes.

In addition, we provide services to various logistics companies, including parcel delivery organisations and third-party logistics providers. We also support Clients in the food & beverage and manufacturing sectors, although these industries represent a smaller share of our business.

1.5.2 Relation business model with sustainability

OTTO directly influences the wellbeing, working conditions, and living environment of almost 16.300 employees, creating both responsibilities and strategic risks related to regulation, housing, labour markets, and societal expectations.

To remain resilient, OTTO integrates the management of Impact Risks and Opportunities into its strategy and operations through the Risk Control Framework and our material topics: Our own workforce, governance, affected communities, and climate change. By embedding these themes into strategic pillars such as "Employer of Choice", "Leading Company" and "Positive Impact," OTTO strengthens its ability to adapt to future challenges while creating sustainable value for employees, clients, communities, and society.

1.5.3 Value chain

As we don't produce physical goods, our value chain is relatively short and service-driven. It's centred around the recruitment of employees (upstream) and the placement of these employees with our clients (downstream).

Upstream (sourcing and recruitment)

We predominantly recruit through our own network and selectively through trusted partners. On average 96,7% of our workforce in 2025 (2024: 96,2%) is recruited directly through OTTO's own extensive network of recruitment offices across Europe. In 3,3% of the cases (2024: 3,8%), we collaborated with trusted recruitment partners to meet client needs.

Operations (OTTO Work Force)

Planning and managing workforce availability, both short and long term, is a core part of the service we provide. We match employees to demand, provide onboarding, training and support. With Labour Housing and mobility partners, we facilitate safe housing and commuting providing a truly comprehensive service to our International employees (see details in Chapter 2).

Downstream (clients)

Our International employees work at our Clients where they enable the realisation of our Clients' goals and thus assist in creating value for our Clients and for society with the products and services they deliver.

Overall our value 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. We have assessed the impacts, risks, and opportunities along our value chain, as elaborated in Chapter 5.2.



Our international employees

Upstream

- Recruitment
- Suppliers
- Talent pool

Operations

- Planning
- Housing
- Mobility

Downstream

- Impact
- Value

Housing for our international employees

International employee mobility (OTTO facilitated commute by bike, bus or car)

1.6 Main developments 2025

In 2025, OTTO operated in an environment increasingly shaped by political and societal debate surrounding cross border employment mobility. Discussions on cross border employment mobility intensified across the Netherlands and Europe. Developments related to the WTTA, legal cases regarding housing and the publications from the SER further emphasised the importance of separating employment and housing responsibilities. At the same time, regulatory developments created uncertainty regarding future labour market models.

During the year, OTTO's parent company Brexa (formerly Outsourcing Inc.) has started the strengthening of their governance after the 2024 acquisition by Bain Capital, marking an important strategic development for the organisation. In addition, founder and CEO Frank van Gool stepped down in 2025 and leadership was succeeded by Raymond Puts. These developments reinforced the importance of financial performance, responsible cross border employment mobility, transparent governance, and long term strategic resilience within OTTO's business model.

Throughout the year, OTTO continued to address operational challenges related to our role as a large international employer. Key focus areas included the housing revenue model, workforce planning during periods of high inflow and outflow, turnover during seasonal peak periods, the implementation of the ABU CLA, and the balance between flexibility and employment security, including the role of permanent contracts. Additional attention was given to sickness and absence management, as well as employee safety, including road safety for International employees travelling to and from work locations. These topics remain closely connected to OTTO's operational resilience and long term continuity.

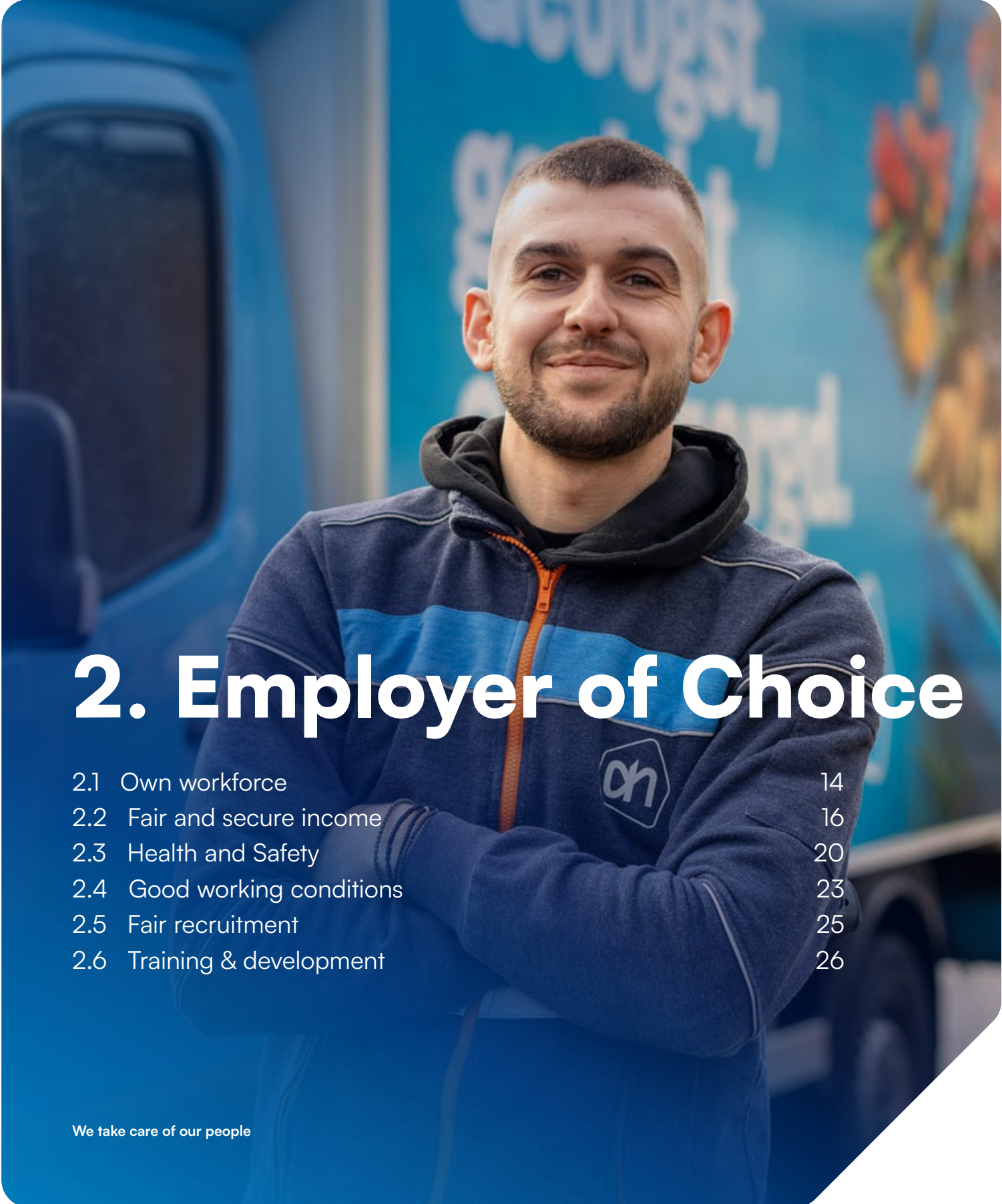
At the same time, 2025 also highlighted the broader societal value and opportunities connected to OTTO's activities. Clients increasingly recognised the strategic importance of reliable international labour capacity in essential sectors such as logistics and retail, including partnerships with clients such as Albert Heijn and Jumbo. OTTO also explored new business models and future growth areas. While these initiatives are still developing and face scalability challenges, they reflect the company's ambition to broaden its societal contribution. In addition, OTTO is further developing

a new service model in which clients are enabled to employ international workers directly themselves, with OTTO acting as an intermediary and enabling partner by supporting recruitment, onboarding, housing, and compliance processes. This development reflects a strategic shift towards a more advisory and facilitating role within the European labour market.

In preparation for future sustainability reporting requirements under CSRD, OTTO focused on further aligning its reporting approach with the ESRS framework (draft version of May 2026) and reducing remaining reporting gaps where possible. In 2025, sustainability reporting was not yet subject to external assurance and remained separate from the financial statements, although further integration and maturity of reporting processes will continue to be developed in the coming years.

To ensure objectivity and credibility, we have chosen to have our sustainability performance externally assessed by Ecovadis, a globally recognised provider of business sustainability ratings. Our latest assessment, submitted in 2025, resulted in a score increase of 10 points (from 58 to 68). We are proud to have received a Bronze Medal, reflecting both the progress we've made and the areas where we aim to improve.



A full-page background image of a smiling man with a short beard and hair, wearing a dark blue hoodie with a light blue horizontal stripe and an orange zipper. He has his arms crossed and is standing in front of a blue truck. The truck has some white text on its side, including "greatest" and "get it".

2. Employer of Choice

2.1	Own workforce	14
2.2	Fair and secure income	16
2.3	Health and Safety	20
2.4	Good working conditions	23
2.5	Fair recruitment	25
2.6	Training & development	26

Policies and guiding principles

We believe that responsibly executed Cross border employment mobility creates shared value. At OTTO, we are therefore committed to uphold and promote fundamental human rights across all aspects of our operations. Our International employees are often less familiar with the laws, rules, customs, rights and obligations in the country of employment. This raises the due diligent care required when working with International employees.

For OTTO our people are our capital. Without our International employees we cannot provide our services to our Clients. That is why our sustainability strategy starts with people. Our motto is “We take care of our people”. This is something we take seriously. This translates into starting points like not using temping clauses and not working with AI arrangements. These alone however do not make us employer of choice.

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 E](#). For International employees and companies working with staffing agencies, ABU membership assures fair treatment and legal compliance.

Our Sustainability policy reflects a range of initiatives to make working abroad simple, safe and rewarding:

- Pay a fair and secure income
- Ensure the Health & Safety of our employees
- Maintain good working conditions & fair recruitment
- Offer opportunities for training & development
- Recruit fairly

These initiatives are focused on ensuring that respect for human rights is embedded in how we operate, support, and engage our workforce.

2.1 Own workforce

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

- **International employees:** 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:** Our Supporting staff facilitate the International employees working at our Clients. Our Supporting staff arrange planning, coordinate and plan housing and (means of) transportation, perform payroll, invoicing and administration of this all.

Workforce Overview 2025



16,291
Total Employees



661
Supporting Staff



15,630
International
Employees



24,4M
Worked Hours



International employees

Our population of International employees consists of 75 nationalities with an average age of 32. Out of the total pool 95.36% are EU citizens and 4,64% are from outside the EU (including 1,87% from Ukraine).

International employees start with a contract of at least 27 weeks, when we are satisfied we offer an extension, this can also be a permanent contract. A significant part of our International employees has a permanent employment with OTTO. The average duration of stay increased from 77,72 weeks at the beginning of 2025 to 87,22 at the end of 2025.

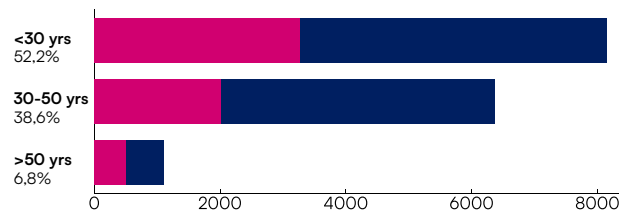
Our population of International employees consists of 75 nationalities with an average age of 32.

Duration of Stay

	2024	2025
Total population	77,72 wks	87,22 wks
Male	72,09 wks	80,49 wks
Female	87,06 wks	96,64 wks

The ratio Male (63,1%)/ Female (36,9%) of our International employees is in alignment with the averages in the temping sector in 2024 ([SEO](#): Male 63% / Female 37%).

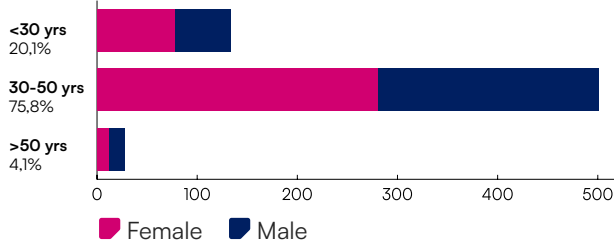
International Employees by Age Group



Supporting Staff

We have a diverse Supporting Staff workforce consisting of 661 employees representing 17 different nationalities at year-end 2025. The average age of our Supporting Staff is 35 years. The workforce has a balanced gender distribution, with 55,7% female and 44,3% male employees. Most employees (75,8%) are between 30 and 50 years of age, while 20,1% are younger than 30 and 4,1% are over 50.

Staff Employees by Age Group



All Supporting Staff are employed on guaranteed-hours contracts, reflecting the stable nature of these roles. At year-end 2025, 78,4% of employees held a permanent contract, an increase compared with 76,9% in 2024. The remaining 21,6% were employed on temporary contracts, primarily reflecting new hires and employees within their initial contract period.

Staff contracts

100% Guaranteed hours

Permanent contract 78,4%



Temporary contract 21,6%



2.2 Fair and secure 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 a fair and secure income helps us attract and retain talent, supports integration, and reflects our broader commitment to responsible employment and social impact.

For our International workforce, fair pay is not only a matter of compliance, but a key driver of financial stability.

2.2.1 Equal pay

In The Netherlands, all our International employees are covered by the ABU Collective Labour Agreement (ABU CLA). Our Supporting staff in The Netherlands is not within 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.

During 2025 the CLA and Dutch legislation, required us to pay our employees the same as the employees of our partner companies for the primary employment conditions. 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. In 2025, OTTO continued this SNA Certification.



Also in 2025 a new CLA was introduced, to be effective as of 2026. For International employees the new CLA required completely equal employment conditions. This means that from 2026 onwards our International employees have to receive the same or equal employment conditions as the employees of the companies where they are working. This includes not only the primary elements such as wage but also the secondary elements such as (un)paid leave, pension scheme, compensations, sick pay etc. Consequently, in 2025, we conducted a comprehensive inventory of the employment conditions applicable across our Clients. Based on this assessment, we updated our core applications to enable the registration, processing, and confirmation of the relevant employment conditions for both our International employees and our Clients.

On average, female International employees earned 0,89% more than their male counterparts.

Pay gap

OTTO measures the pay gap between male and female Supporting staff (excl. directors and management). The average pay for female Supporting staff employees is currently 1,96% lower than the average pay for male staff. This significantly better than the Dutch average in the private sector in 2024 of 14,5% ([CBS](#)) and a decrease within our company compared to 2024 (3,26%).

In 2025, we introduced the measurement of the pay gap between our male and female International employees. On average, female International employees earned 0,89% more than their male counterparts. We believe this difference is primarily attributed to the longer average tenure of our female International employees, which results in greater salary progression through periodic pay increases.





2.2.2 Income security

All Supporting staff are paid according to contract agreements and our International employees are paid according to the current conditions at the client 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 number of hours worked
3. The contractually guaranteed hours
4. The contract term

Average wage

None of our employees earns below minimum wage. Our International employees are deployed as Temporary employees, they are therefore paid according to the current conditions at the client where they are deployed. Many of our clients are covered by a CLA for their company or the sector they are operating in. However other clients have their own working conditions regulations. In both instances we must pay according to the applicable conditions at our client. We monitor the average remuneration of our employees. The average weekly gross wage of our employees in 2025 was € 613,- per week (excluding holiday allowance). This is well above the average weekly gross statutory minimum wage in 2025 which was € 512,- (36 hours per week — which aligns with the average paid hours in section 'hours worked' below).

Average Gross weekly wage OTTO 2025 **€613,13**

40 hrs a week
€569,20

7,72% above
legal minimum

38 hrs a week
€540,74

13,99% above
legal minimum

36 hrs a week
€512,28

19,69% above
legal minimum

Hours worked

The number of hours we can offer our International employees depends on customer demand. 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 in 2025 remained with 35,7 hours per week at the same level as in 2024 (2024: 35,7 hours). This is very high compared to the average of the Dutch temping market: 26 hours per week ([SEO 2024](#)).

Looking at average wages, contractually guaranteed working hours, contract duration and the average number of hours worked, we believe our employees benefit from a high level of income security. Compared with the [temporary employment sector](#), we significantly outperform the market on these indicators.

Contractually guaranteed hours

As a temporary employment agency OTTO is dependent on the demand of our clients. Nevertheless, we are committed to offer all International employees a guaranteed number of hours per week. This however also implicates that when a client 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 clients can change from week to week which can cause employees to work more hours in one week than the other. If one decides not to attend planned shifts this can have consequences for the guaranteed hours and income.



As of the end of 2025, more than 81,2% of our employees were contracted with a minimum of 32 (or more) guaranteed working hours per week. Little over 17,6% had contracts guaranteeing between 28 and 32 hours per week, while 1,2% of employees had fewer than 28 guaranteed hours, no employee held a contract with zero guaranteed hours. The rate of employees with 32 or more contractual guaranteed hours declined as a result of our efforts to increase the number of permanent contracts.

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.

100% Guaranteed Hours 15,630 Employees

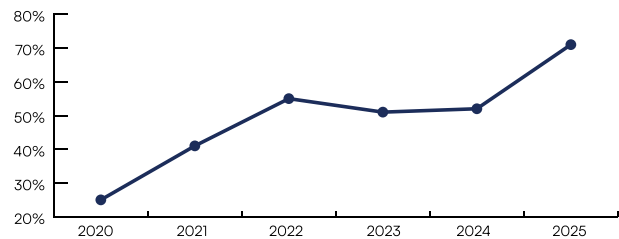
71,4% Permanent Contract
11.155 employees

female employees 76,5%
male employees 68,4%

28,6% Temporary Contract
4.475 employees

female employees 23,5%
male employees 31,6%

% of employees with a permanent contract



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 clients, 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. We continue 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 2025 the percentage of permanent contracts has increased little over 71% (2024: 52%). This approach underscores OTTO's long-term commitment to employment security and well-being, regardless of short-term market fluctuations or Client demand.

Permanent contracts (Phase C): 71% vs 7% Dutch average

OTTO Work Force 2025



Netherlands 2024



Phase C: Permanent contract
Phase B: temporary contract (no possibility of agency clause)
Phase A: temporary contract (with possibility of agency clause)

When looking at permanent (indefinite term) contracts, OTTO outperforms the Dutch temping market by more than 63%.

2.2.3 Social protection

In the Netherlands, OTTO employees are covered by statutory social security in cases such as sickness, unemployment, disability, family-related leave and retirement. Both International employees and supporting staff receive at least the legally required level of social protection. Beyond these statutory provisions, OTTO actively takes additional measures to strengthen financial security and access to these rights.

All employees are required to be properly insured under Dutch health insurance legislation. OTTO actively verifies compliance upon onboarding and offers an attractive group insurance option, while employees remain free to choose their own provider. In 2025 86,4% of our employees was insured via OTTO (2024: 88,8%).



Health insurance coverage

13,500 Employees insured via HollandZorg
86,4% Coverage Rate

Both International employees as well as Staff employees receive sickness pay when they have reported sick (refer to [Chapter 2.3.3](#) for information on sick leave during 2025).

Occupational injuries, permanent disability, and fatalities

In case of workplace injury, employees receive statutory sickness pay. OTTO paid little over €1mIn sickness benefits related to workplace accidents in 2025. In addition, OTTO has arranged supplementary insurance coverage for permanent disability or fatalities, providing additional financial protection for employees and their dependents beyond legal requirements.

Family-related leave

Employees are entitled to paid and unpaid parental and care leave in line with legislation and the Collective Labour Agreement, including short-term and long-term care leave and special leave for significant life events.

Parental leave

182 Employees	92 Employees (1.6%)
1307 Weeks of Leave	90 Employees (0.9%)

Retirement

All employees participate in a pension scheme. International employees are enrolled in StiPP, while supporting staff participate in a defined contribution scheme. Employees that are registered as resident build up 2% retirement entitlements under the Dutch state pension (AOW) or each year lived and worked in The Netherlands.

Unemployment

Employment contracts exceed the minimum duration required for entitlement to Dutch unemployment benefits (WW) so everyone whose contract is terminated prematurely is entitled to unemployment benefits. In addition, OTTO provides private insurance (PAWW) for International employees, extending income protection (max 1 year) beyond the statutory period (2 years).

Enabling access to rights through registration

Registration in the Dutch Personal Records Database (BRP) is essential for access to many social security rights. While legal responsibility lies with the employee, OTTO actively informs, encourages BRP registration for employees intending to stay in the Netherlands longer than four months. Where possible OTTO actively facilitates BRP registrations for employees through cooperations with municipalities, thereby supporting access to social protection and public services.



2.3 Health and Safety

Moving abroad to start working can be a significant and life-changing experience for our international employees. For many, international employment offers opportunities to build a better future, develop new skills, gain independence and contribute financially to their families and communities in their home country. Having meaningful work, earning an income and becoming part of a new social environment can contribute positively to employees' sense of purpose, wellbeing and job satisfaction.

At the same time, moving away from home, loved ones, friends and family can also be challenging. Employees may experience loneliness or difficulties adapting to a new social environment, which can negatively affect their wellbeing and, in some cases, increase the risk of substance abuse.

Our employees may also perform physically demanding work in performance-oriented environments, including lifting, walking long distances, working in cold conditions or operating in workplaces where rolling equipment is used. Productivity targets can add additional pressure. While many employees value the opportunity to work, earn an income and perform their jobs successfully, these working conditions require continuous attention to health, safety and wellbeing. Without appropriate support and preventive measures, physical strain, workplace accidents or pressure to meet productivity targets may negatively affect employees' health and increase the risk of harmful coping mechanisms, including substance abuse.

2.3.1 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.

2.3.2 Workplace accidents

As our International employees perform their work under the authority and supervision of the Client company the health and safety of our International employees are primarily the responsibility of our clients.

OTTO monitors these aspects to assess, control and improve working conditions. 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.

As highlighted by the [Dutch Safety Board's 2025](#) report Safety of Migrant Workers, international employees are significantly more likely to be involved in occupational accidents than other workers in comparable jobs, with studies estimating their risk to be 1.4 to 5 times higher. The report attributes this to a combination of hazardous work, language barriers, insecure employment, long working hours, and dependence on employers, rather than to a single factor. OTTO addresses these elements as we provide a secure income and employment as much as possible and provide reasonable work weeks (refer to [Chapter 2.2.2](#)). Language barriers are reduced by providing safety information in the native languages and where applicable by the natives only model.

To monitor our workplace accidents, all accidents are registered. We monitor the development in accidents on total and per client. Accident and absence rates due to accidents are monitored and compared. Accidents are reported monthly to responsible management.

Safety Performance 2025



0
Fatalities



600
Accidents



427 Lost time
accidents



6.671
Days Lost



24,4M
Hours Worked



15,6 Average
recovery days

Every quarter a more extensive analysis is performed to determine the IF-rate (Injury Frequency) and accidents are categorised based on the duration of the absence related to workplace accidents.



17,5 Accidents
per million hours

2023
12,93

2024
11,81

2025
17,50

In addition, 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, hence industry averages were used to benchmark the results.

Accident rate benchmark 2025

 Transport & Warehousing 4.8%	 OTTO Work Force 4.3%
 Industry Average 2.7%	 National Average 2.5%

OTTO Work Force remains aligned with transport & warehousing sector performance.

As observed from the table, OTTO has a high accident rate compared to the general rates in The Netherlands and a significant increase compared to 2024 (2024: 3,31% vs. 2025: 4,29%). This is however in alignment with the developments in the sector Transport & Warehousing (2024: 3,3% vs. 2025: 4,81%). While we cannot determine the precise reasons for the increase in workplace accidents, we are closely monitoring the trend.

As workplace safety is largely influenced by conditions at our Clients' sites, we are working proactively with Clients through targeted safety expert visits to better understand risks and strengthen preventive measures. This will remain a key focus area in 2026.

2.3.3 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.

Health and sickness

In 2025 we handled 50.226 sick reports from 19.789 International employees (total number in 2025 including employee turnover). Total absence was 1.718.022 hours which resulted in a sick pay of €23.566.970,- (excluding employer social charges and payroll taxes) and resulted in a sickness absence rate of 7,04%.

Health & absence overview 2025

 7,04% Absence Rate	 50.226 Sick Reports
 1,72M Sickness Hours	 €23,6M Gross Sick Pay
 19.789 Employees	 +16.7% vs. 2024

The increase in our sickness absence rate is an important area of focus. While the number of work-related accidents increased during the year, these incidents do not account for the overall increase in sickness absence. The most notable rise is in absences of between two and four weeks, which appear to result from a range of different causes. We also observe a correlation between higher sickness absence and the increase in the number of employees with permanent contracts. We will continue to analyse these trends to better understand the underlying causes and implement targeted measures where appropriate

Reintegration

As we are confronted with high sickness rates, improving employee health support remains a key priority. We have therefore strengthened our absence management processes and appointed a new Occupational Health Service (Arbodienst). This partnership enables faster access to occupational physicians with experience in supporting an international workforce. By providing culturally sensitive guidance, clear communication and structured return-to-work pathways, we aim to improve employee wellbeing and facilitate a timely and sustainable return to work.

As part of the reintegration process our employees often start working with limitations in work time, (the type and number of) activities to be performed. Where possible OTTO provides suitable work for reintegrating employees. It's often challenging to provide suitable work for all reintegrating employees. Therefore we've sought cooperations with municipal Work Integration Social Enterprises.

Access to health care

In 2024 OTTO started a cooperation with Healthcare for Internationals ([H4i](#)). In 2025, this cooperation was extended with 2 new Healthcare partners ([Fonkelzorg](#) and [Arene](#)) situated in areas where many of our employees work and live.

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. Fonkelzorg is a General Practitioners practice in the Den Bosch area that is open to patients who don't speak Dutch and Arene is a digital first General Practitioners practice.

For the International employees who chose to, OTTO arranges the registration with a General Practitioner through the selected healthcare partners when they live in an area where there is coverage by one of these partners. In 2025 we've helped to register 13.961 employees with one of our Healthcare partners (2024: 3.991).



13.961 GP registrations in 2025
↑ 250% vs. 2024



12.807



361

Fonkelzorg



793

ARENE
online huisartsenpraktijk

OTTO continues to work 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.

In 2025 OTTO started cooperation with [psyned.nl](#), a digital platform that offers quick availability of qualified psychologists. The platform offers psychologists in multiple languages, not only Dutch but also many of the native languages of our employees.

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.

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 set up the "know what you do" campaign to inform our employees about the risks of substance abuse, encourage to quit or reduce. To help employees with quitting or reducing OTTO has started cooperation with [Be-Responsible](#) and [anoniemezorg.nl](#). The latter offers anonymous access to help for our employees.



Fit@OTTO

Given the importance of maintaining good (mental) health and physical condition, OTTO started the Fit@OTTO programme, 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).



2.4 Good working conditions

Good working conditions are fundamental to OTTO's ambition to be an Employer of Choice. They are closely linked to the wellbeing, dignity, and long-term employability of our employees. As an organisation built on cross border labour mobility, we recognise our responsibility to ensure that all employees are treated fairly, transparently, and with respect throughout their employment journey. Guided by our principle, "We take care of our people," OTTO aims not only to comply with applicable labour laws and regulations, but where possible to exceed legal and sector standards.

2.4.1 Compliance and fair employment practices

Compliance with labour legislation, collective labour agreements, and employment regulations forms the foundation of our employment practices. OTTO applies the ABU CLA and continuously monitors regulatory developments to ensure alignment with evolving labour standards and expectations.

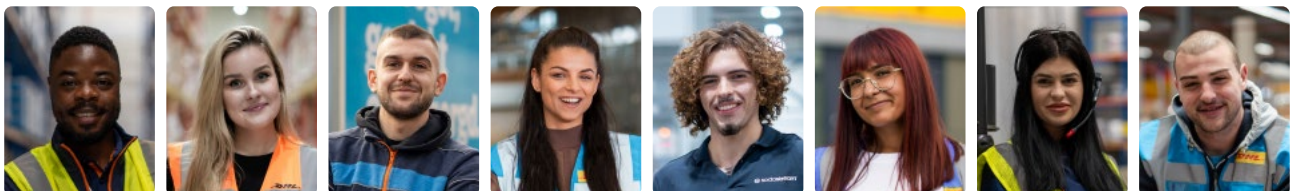
All employees are informed about and sign the [ABU Fair employment Code](#). In alignment with the ABU Fair employment code all employees receive clear employment contracts with guaranteed working hours, alongside transparent information regarding wages, working conditions, and applicable rights and obligations, related to working and living in The Netherlands.

With employees representing more than 75 nationalities, inclusivity and mutual respect are essential elements of our corporate culture.

2.4.2 Equal treatment, diversity, and inclusion

Equal treatment, non-discrimination, and respect for human rights are embedded within OTTO's Code of Conduct and governance framework. We oppose all forms of discrimination, child labour, and forced labour, while promoting equal opportunities and fair treatment for all employees, regardless of nationality, gender, background, or position. With employees representing more than 75 nationalities, inclusivity and mutual respect are essential elements of our corporate culture.

OTTO believes diversity is a strength. To support a diverse workforce composition, we have implemented a diversity policy that considers diversity broadly, including age, gender, ethnicity, sexual orientation, and physical or mental disabilities. Additional information regarding workforce diversity can be found in Chapter 2.1.



2.4.3 Employee support and benefits

OTTO facilitates access to applicable employment related benefits and support services, including housing, transportation, and personal guidance through dedicated Supporting staff. We recognise that International employees often face additional challenges when relocating and working abroad, and we aim to provide the practical support needed to create a stable and positive work experience.

2.4.4 Reliable scheduling and work life balance

Reliable scheduling and job continuity remain important focus areas within our operational model. Feedback from International employees shows that, beyond income security, planning certainty regarding working hours and work locations is increasingly important. OTTO therefore continues to invest in workforce planning processes that balance flexibility for clients with stability and predictability for employees.

All employees work under labour contracts with guaranteed working hours, supporting income security and continuity of employment. In recent years, OTTO has focused on improving planning reliability to create more predictable schedules. Due to the dynamic nature of client demand, this remains challenging. Nevertheless, the planning horizon and reliability have improved significantly and now extend up to seven days in advance. Last minute schedule changes are only processed after employee approval.

International employees often work in rotating shifts and flexible schedules. While employees can request leave, their influence over shift planning remains limited. OTTO continues to engage with clients to improve employee involvement in scheduling and to further support a healthy work life balance.

2.4.5 Grievance mechanisms and monitoring

To ensure employees can raise concerns safely and openly, OTTO maintains several grievance and complaint mechanisms. Employees can provide feedback or report concerns through satisfaction surveys, complaint handling procedures, exit interviews, round table discussions, and direct support from local coordinators and Supporting staff. More on this in Chapter 4.1.



These mechanisms help OTTO identify risks, improve working conditions, and strengthen employee wellbeing. In addition, OTTO actively monitors client locations and Client companies to assess whether working conditions, safety standards, and employment practices remain aligned with OTTO's values and contractual standards. By maintaining close relationships with clients and regularly evaluating workplace conditions, OTTO aims to promote responsible and sustainable employment practices throughout its value chain.

2.5 Fair recruitment

In alignment with the [ABU Fair recruitment charter](#), fair recruitment at OTTO 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 in practice:

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.

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.

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.

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.

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.

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.

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.



2.6 Training & development

OTTO is an organisation that is largely built with and by employees who started within OTTO as an International employee for our clients. 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.



Internal career progression remains an important objective. In 2025, 63% of our staff vacancies were filled by International employees, an increase from 48% in 2024. While this represents significant progress, we have not yet achieved our ambition and will continue to invest in the development and promotion of our International workforce.

In addition to the Talent Pool, OTTO launched the Team Leader Academy in 2025. This unique development programme is designed for our International employees who work as Team Leaders or Job Coaches. The programme consists of seven training days spread throughout the year and combines 20% theory with 80% hands-on practice. Training is delivered by both internal trainers and an external training partner and is tailored to three experience levels: junior, medior and senior.

In 2025, a total of 109 employees participated in the Team Leader Academy, divided across four junior, five medior and five senior training groups.

Building on the success of this programme, we are exploring the introduction of an Operator Academy in 2026 to prepare International employees for roles as machine and line operators, further supporting their career development and employability.

For people outside the Talent Pool OTTO or Team Leader Academy 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 2025, 2.296 certificates were awarded to 1.304 of our International employees (2024: 2.667 certificates to 1.524 of our International employees)

Logistics certifications



2.296
Logistics certificates



1.304
Employees Certified

2023 3.120

2024 2.667

2025 2.296

Employees at OTTO also have the possibility to learn Dutch by language trainings that we organise for interested employees. In 2025 we've changed our educational policy based on employee feedback to focus more on classroom training and individual educational needs. As a result we have terminated our cooperation with the Good Habitz platform making it no longer conditional for supporting staff to qualify for a bonus.

In 2025 18.375 hours were spend on classroom trainings (2024: 11.980 hours). Our International employees have spent in total 193.428 hours on Client onboarding and training on the job (2024: 196.274 hours). Furthermore during the first half year we still used the Good Habitz platform 1368 hours was spend on training on the Good Habitz platform which resulted in 630 completed trainings (2024: 4.817 hours and 2.112 completed trainings).

A full-page background image of a young woman with long blonde hair, wearing an orange safety vest over a black t-shirt, holding a cardboard box. She is smiling and looking towards the camera. The background is a blurred warehouse or industrial setting with yellow and blue elements.

3. Leading company

- | | | |
|-----|--|----|
| 3.1 | Show excellent business conduct | 29 |
| 3.2 | Develop cross border employment mobility and participation | 32 |
| 3.3 | Develop new service models | 34 |
| 3.4 | Quality and affordable housing | 35 |

Policies and guiding principles

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 AI payments, and a right to 8 weeks of housing after contract termination.

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 cross border employment mobility 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 cross border employment mobility 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 recognised as a trusted authority in the field of cross border employment mobility. Maintaining that position means consistently living up to our ambition to remain Leading in global work with integrity and excellence.

To that end, we have set the following goals as part of our ESG policy and our strategy reflect a range of areas and initiatives to ensure we remain Leading in global work with integrity and excellence:

- Show excellent business conduct
- Develop cross border employment mobility and participation
- Develop new Service models
- Quality and affordable Housing

3.1 Show excellent business conduct

At OTTO, the way we do business is as important as the results we achieve. We are committed to acting with integrity, transparency and accountability in all our activities. Strong governance, ethical behaviour and effective risk management help us protect our people, assets and reputation, while supporting sustainable growth. These principles guide our decisions and form the foundation of our relationships with employees, clients, suppliers and other stakeholders.

3.1.1 Corporate culture

At OTTO, we recognise that a strong organisation is built on more than processes, policies and performance. It is built on people. We are committed to creating an environment where employees feel connected, supported and empowered to contribute. Hence, OTTO embraces [RESPECT](#) as a reflection of our core values.

We believe that a sense of belonging strengthens collaboration, encourages knowledge sharing and helps individuals thrive both personally and professionally. To nurture this culture, we invest in opportunities that bring colleagues together across teams and functions. Throughout 2025, our Supporting staff have participated in a variety of initiatives and events designed to foster connection, celebrate achievements and strengthen our community, including the “OTTO Café”, the annual Christmas Dinner and a Bi-Annual Teambuilding weekend in The Hague.

3.1.2 OTTO Code of Conduct

Responsible business conduct starts with clear expectations. Our Code of Conduct defines the standards that apply to every employee and guides how we work with colleagues, clients, suppliers and other stakeholders. It covers compliance with laws and regulations, workplace safety, respect and equal opportunities, ethical business practices, sustainability, prevention of fraud and corruption, and transparent reporting. The Code is supported by a Compliance Guidebook, which provides practical guidance and examples to help employees translate these principles into everyday decisions and actions.

As our International employees mainly work with and for our Clients, they are bound to the applicable Client regulations.

3.1.3 Whistle blower policy

A strong speak-up culture is essential to maintaining high standards of integrity and accountability. Our Whistleblower Policy enables employees and other stakeholders to report concerns related to misconduct, fraud, corruption or other violations of our Code of Conduct in a safe and confidential manner. The policy sets out clear procedures for reporting, investigation and follow-up, while protecting reporting persons from retaliation.

Reports can be submitted through several trusted channels, including our anonymous SpeakUp platform. All reports are reviewed and monitored by both local management and the Compliance department of our parent company, Brexa, to ensure an independent and effective handling process.

During 2025, one report was submitted related to business conduct which was carefully assessed and was closed afterwards with no relevant findings.

3.1.4 Lobbying and views

In 2025 OTTO did not in any way make financial or in kind contributions to political parties or (elected) individuals to exert influence on political decision making. Given the importance of judicial developments on Housing and employment legislation however, we try to exert influence on the social and political debate. We do this via multiple ways.

- We use our own channels available such as our website and media where we are invited.
- We write vision documents such as the Deltaplan [Grip op arbeidsmigratie](#) using external expertise from Gert-Jan Seegers (former member of parliament).
- As an ABU member we pay contributions to the ABU. As an Industry Association the ABU advocates the interests of the of the temporary staffing industry. The [policy plan](#) and [vision and ambitions](#) of the ABU can be found on their website.

3.1.5 Payment behaviour

As part of society, it's also important OTTO behaves as befits a good debtor. After all the companies and organisations OTTO does business with partially rely on our (timely) payments. OTTO applies a standard payment term of 30 days (unless otherwise agreed with the supplier). Payment is made in the week in which the invoice becomes due. For reporting purposes, we therefore consider payments made within 37 days to be on time. 92,13% of the outstanding amount is paid timely. This concerns 20.774 invoices (88,89% of all invoices). If the supplier is also a client of OTTO, invoices are offset against the client's payments to OTTO; these, as well as intercompany invoices, are excluded from the table below.



Of the € 16,9mIn untimely invoices € 5,7mIn had a payment term less than 30 days but was paid within 30 days. This means that €11,2mIn (8,23% of the invoices) was paid after 37 days.

3.1.6 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.

As part of our Onboarding programme 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 2025, 63,5% of our Supporting staff have completed this training (2024: 84,2). To raise this percentage in 2026, we will focus on completion of the compliance training by existing employees.



3.1.7 Fraud & corruption

Fraud and corruption are not tolerated within OTTO. As set out in our Code of Conduct, we are committed to preventing, detecting and reporting any form of fraudulent, corrupt or deceptive behaviour. To support this commitment, the Risk department performs an annual Fraud Risk Analysis to identify areas that may be exposed to elevated fraud or corruption risks. Internal controls, including segregation of duties and clearly defined approval authorities, help mitigate these risks across the organisation.

Concerns can be raised through multiple reporting channels, including our anonymous SpeakUp platform, ensuring employees can report suspicions safely and without fear of retaliation. During 2025, one report was submitted related to fraud which was carefully assessed and was closed afterwards with no relevant findings.

3.1.8 Privacy & security

Compliance with the General Data Protection Regulation (GDPR) is embedded in our privacy management approach. The supports the organisation in meeting its data protection obligations, providing guidance on privacy-related matters and monitoring compliance with applicable requirements.

Where additional expertise is needed, we engage external specialists to ensure our practices remain aligned with evolving regulations and best practices.

Privacy awareness

Protecting personal data is a shared responsibility across our organisation. We therefore aim to embed privacy considerations into everyday decision-making and ways of working. From the moment employees join OTTO, they are introduced to our expectations regarding the responsible handling of personal data. Throughout the year, privacy and data protection remain recurring topics in internal communications and learning initiatives, helping employees stay informed about evolving risks, requirements and best practices.

Data breaches

All employees are required to report potential data breaches to the Risk department. Reported incidents are recorded in the Data Breach Register and assessed to determine their impact on affected individuals and any resulting notification obligations. This process supports the timely identification, management and mitigation of privacy risks. In 2025, 10 data breaches were reported internally, representing a decrease of 7 compared with 2024. None of these incidents met the threshold for notification to the Dutch Data Protection Authority (Autoriteit Persoonsgegevens).

Security

OTTO has implemented a diverse set of technical and organisational Security measures to increase our Data Security. 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. In addition, we perform tests and apply monitoring techniques to detect risks so we can act accordingly.

3.1.9 Due Diligence

OTTO has influence on its own behaviour as an organisation. 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 identify, prevent and address adverse impacts of our activities, OTTO applies a due diligence process aligned with the OECD six step framework, covering both our own operations and relevant parts of the value chain.

 Identify >  Prevent >  Monitor >  Mitigate >  Improve

[Appendix B: Embed responsible business conduct](#)



3.2 Develop cross border employment mobility and participation

The Dutch labour market continues to face structural shortages, driven in part by demographic developments and an ageing population. OTTO believes that labour mobility can play an important role in addressing these challenges by connecting available talent with sectors experiencing persistent workforce shortages.

At the same time, cross border employment mobility should not be viewed as a standalone solution. Sustainable labour market outcomes require a balanced approach that combines labour mobility with measures aimed at increasing productivity and labour market participation. We actively promote this broader perspective in our dialogue with Clients, policymakers and other stakeholders. In line with this approach, we continue to diversify and strengthen our recruitment channels through three key initiatives:

- **3.2.1 Focus on Southern Europe and Romania:** Expanding recruitment activities in Southern Europe and Romania
- **3.2.2 Non-EU recruitment:** Facilitating recruitment from selected non-EU countries
- **3.2.3 Increase labour participation:** Supporting the labour market participation of underrepresented and inactive groups in the Netherlands

By combining labour market activation with national and international recruitment, we aim to contribute to a more balanced and sustainable labour market.

3.2.1 Focus on Southern Europe and Romania

In several Central and Eastern European countries, economic growth, demographic changes and rising living standards have reduced the number of people seeking employment opportunities abroad. As a result, traditional recruitment markets such as Poland have become increasingly competitive.

At the same time, labour market participation and unemployment rates vary significantly across Europe. In parts of Southern Europe and Romania, available talent and employment opportunities remain unevenly distributed, creating opportunities for responsible labour mobility within the European Union.

By expanding our recruitment activities in these regions, we help connect people seeking employment opportunities with sectors in the Netherlands experiencing persistent labour shortages. In doing so, we contribute to a more efficient allocation of talent within the European labour market while supporting the workforce needs of our Clients.

International employees recruited in 2025

	Poland	46,3%	▼	7,1%
	Romania	16,8%	▲	4,3%
	Spain	6,0%	▲	1,3%
	Portugal	4,8%	▲	1,6%

3.2.2 Non-EU recruitment

As earlier described developments in 3.2 affect many EU Member States, the availability of workers within the European labour market alone may not be sufficient to meet future workforce needs. To help address persistent shortages, we explore opportunities to attract talent from outside the European Union where this is permitted and appropriate. International recruitment can contribute to a more diverse and resilient workforce while supporting sectors that face structural labour constraint.

Given the complexity of immigration and work permit requirements, our current recruitment activities remain primarily focused on candidates with EU citizenship. At the same time, we support policies that facilitate responsible and well-regulated cross border employment mobility, balancing labour market needs with the protection of workers' rights and wellbeing.

One of the focus areas for non-EU recruitment was Health Care. OTTO has decided to pause the planned growth of OTTO Health Care. While we remain convinced that well-qualified international healthcare professionals can make a meaningful contribution to addressing staff shortages in the Dutch healthcare sector, ongoing regulatory complexity and political uncertainty continue to affect the market. The absence of clear frameworks and conditions for the proposed skilled workers scheme has led to increased reluctance within the healthcare sector. As a result, support for the inflow of new international healthcare professionals is currently under pressure. In 2026 we have decided to sell our Healthcare activities to Aethon. Aethon is a specialised and established partner in healthcare and childcare. By transferring these activities, we enable further growth and development of international healthcare staffing within a dedicated organisation.

39 Healthcare Professionals recruited in 2025

	Southern Europe	29	↑	16
	Indonesia	10	↓	1
	Philippines	0	↓	11

3.2.3 Increase labour participation

Addressing labour shortages is not only about attracting talent from abroad. It also requires unlocking the potential of people who are currently underrepresented in the labour market.

In 2025, we continued several initiatives aimed at supporting labour market participation among inactive groups in the Netherlands, including status holders and asylum seekers. Working closely with organisations such as the COA and UWV, we help individuals overcome barriers to employment and connect them with meaningful work opportunities.

These efforts create value for individuals, employers and society. They help expand the available workforce, support social inclusion and enable people to build independent and sustainable futures through employment. At the same time, they contribute to addressing workforce shortages in sectors facing persistent demand for talent.

Inclusive employment 415 Employees

	Asylum Seekers	391	↑	371%
	Status Holders	24	↑	50%



3.3 Develop new service models

Workforce availability is increasingly becoming a determining factor in addressing some of society's most pressing challenges. From building homes and accelerating the energy transition to strengthening healthcare systems and supporting economic resilience, many critical sectors depend on access to skilled workers.

We believe our role extends beyond filling vacancies. By facilitating labour mobility, broadening access to employment and connecting talent with sectors facing structural shortages, we help enable progress on broader societal priorities and contribute to a workforce that is better equipped to support long-term economic and social development.

3.3.1 Energy

The energy transition is increasing demand for skilled technicians and engineers, while the availability of qualified personnel remains limited.

To support critical infrastructure projects, we are expanding our focus on technical talent, including international recruitment. In collaboration with Dutch grid operators and other stakeholders, we are developing recruitment solutions for occupations that are essential to the energy transition. In 2025 this has not yet been successful partly due to challenges related to recruitment outside the EU. We are continuing in 2026 to recruit skilled technicians for Dutch grid operators.

3.3.2 Defence

Furthermore following the recent and current geopolitical turmoil the Dutch government has planned renewed investments in our national Defence. In the national budget significant additional budget is reserved to invest in our national defensive capabilities such as vehicles, platforms and weapons systems. These investments require defence suppliers and producers to scale up.

Defence is expected to require significant additional workforce capacity in the coming years. We are therefore developing targeted recruitment and workforce solutions to help construction companies and defence-related industries access the talent needed to support these strategic priorities.

3.3.3 Facilitating companies in working directly with International employees

As employment practices continue to evolve, more organisations may choose to employ international workers directly. While this can provide greater employment security for workers, it also places additional responsibilities on employers. Successfully attracting and retaining International employees requires more than recruitment alone. Housing, transport, onboarding, training, cultural integration and ongoing support are all critical to creating a positive and sustainable employment experience.

Drawing on our extensive experience in cross border employment mobility, we support organisations throughout this process. Our expertise and services can be deployed on a modular basis, enabling employers to build responsible and effective international workforce strategies while maintaining flexibility for both businesses and workers.

At the end of 2025 we have started a pilot at one of our Clients where a small number of OTTO employees transferred to a contract at the Client. This pilot aims to determine with what services we can best support our Clients and assist the International employees working on a contract with the Client and to find out if and which barriers and issues arise. We expect that 2026 will give us these insights.

3.4 Quality and affordable housing

Housing is an essential part of international recruitment. In the current Dutch labour and housing market, recruiting employees from abroad without arranging suitable accommodation is neither realistic nor responsible.

Contrary to a common perception in public debate, housing is not a profit centre for OTTO nor Labour Housing. Providing compliant, safe and affordable housing is a prerequisite for employment and represents a significant investment. We aim to ensure that working in the Netherlands remains financially attractive by offering housing at reasonable rates while maintaining high quality standards. In 2025 the PKS system was introduced maximising the rental price based on quality drivers (such as square metres, sharing of facilities, presence of wifi). Ultimo 2025 OTTO charged less than the max. PKS price in almost 90% of the instances which shows our commitment to providing affordable housing.

The public debate on labour migrant housing increasingly focuses on housing quality, dependency on employers, short-stay contracts, pressure on local communities and the need for greater employer responsibility. OTTO recognises these concerns and support continuous improvements in the housing system while also acknowledging the practical realities of the current housing shortage. Recent studies, including the Roemer Report, [the IBO Labour Migration report](#) and various government evaluations, conclude that the Netherlands remains dependent on international labour while simultaneously facing a structural shortage of suitable housing.



Quality
PKS quality standards



Affordable
Almost 90% below
maximum PKS rent



Availability
Supporting international
recruitment

Contrary to a common perception in public debate, housing is not a profit centre for our organisation.

3.4.1 Our view on housing

The Dutch government has announced new measures to strengthen housing protection for labour migrants. These include stricter regulation and shortening the term of short-stay accommodation. Combined with enhanced tenant protection and higher minimum quality standards for temporary rental contracts, including mandatory private bedrooms of at least 5,5 m².

In 2025 the Price Quality System (PKS) was introduced for all Labour migrants working and living in the Netherlands who are working under the collective Labour agreement of ABU. PKS supports the objective of improving housing quality and strengthening tenant protection. At the same time, these developments take place in a Dutch housing market characterised by structural shortages.

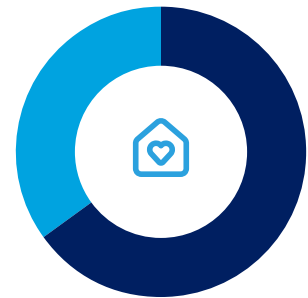
According to the [PBL \(2025\)](#), house sharing remains a common living arrangement for EU labour migrants, particularly during the first years after arrival in the Netherlands. This reflects the limited availability of independent housing within the Dutch housing market.

Our objective is to continuously improve housing quality, privacy and tenant protection while maintaining sufficient regulated housing capacity.

These structural shortages in the housing market make us believe that the proposed legislation might help to improve the tenancy protection but will not solve the current issues while creating new risks when not introduced proportionately. Currently there is simply not sufficient housing available for the market to provide private rooms for all Labour migrants. Simply leaving it to the market will drive up prices and will result in higher cost of living leaving a lower disposable income. Thus, making The Netherlands less attractive to work which can lead to issues for companies in need of employees, ultimately increasing their costs.

PKS classifies housing taking into account the level of privacy provided to residents. Within OTTO, under this methodology, 35% of residents have a private room or studio (including studios for couples), while 65% live in shared accommodation with shared bedrooms (max. 2 beds) and shared facilities.

-  **35%** Private room or studio (including studios for couples)
-  **65%** Shared accommodation with shared facilities



Our objective is to continuously improve housing quality, privacy and tenant protection while maintaining sufficient regulated housing capacity. We believe these objectives should be pursued together, as increasing quality requirements without expanding overall housing supply may reduce housing availability and affordability for labour migrants. Through continuous investment in quality, independent certification and responsible housing management, PKS aims to contribute to both improved living standards and a sustainable housing supply.

We believe that better supervision of the temping market will help to weed out excesses that are associated with cross border employment mobility. These excesses are not only employment related, but housing related as well as in the field of cross border employment mobility these are often deeply intertwined.

3.4.2 Housing quality

We are committed to providing housing that meets or exceeds applicable legal and sector standards. All housing offered through Labour Housing B.V. - a separate legal entity under OTTO Holding with its own statutory management structure - complies with SNF certification requirements regarding safety, hygiene, living space and overall living conditions.



The introduction of the PKS in 2025 has further increased transparency by linking rental prices to objective quality indicators such as living space, privacy, shared facilities and energy performance.

While private bedrooms are not mandatory under current standards, we recognise their importance for privacy and wellbeing. For that reason, newly developed and renovated housing locations increasingly offer private rooms or studios where feasible. At the same time, the severe shortage of housing means that balancing affordability, availability and quality remains an ongoing challenge.

OTTO measures International employee satisfaction with Labour Housing facilitated housing is monthly through a five-point survey scale. End of 2025, the average rating was 3.77, which shows a small decline compared to the score end of 2024 (3.98).

This score still reflects the results of our efforts to improve the living conditions and overall employee experience.

Housing satisfaction



2023 - 4,00

2024 - 3,98

2025 - 3,77

3.4.3 Dependency on employers

We recognise that employer-provided housing creates a degree of dependency. In the long term, a clearer separation between employment and housing arrangements may be desirable. However, the current reality is that both the Dutch labour market and the housing market remain under significant pressure. Many International employees would face considerable challenges in securing suitable accommodation independently upon arrival in the Netherlands.

It is often argued that this dependency is housing-related. We believe however it is, to a great extent, (also) driven by employment and income security. For this reason, OTTO has deliberately chosen not to apply temporary agency clauses and instead offers all International employees guaranteed working hours. This is complemented by a relatively high proportion of indefinite-term contracts and the option for employees to remain in employer-provided housing for up to eight weeks after their employment ends. Together, these measures significantly reduce employees' dependency on the employer.

In practice, employment contracts that include temporary agency clauses and/or lack income security can quickly lead to a loss of income and housing. Loss of income in turn, directly affects an employee's ability to pay rent and may result in the loss of housing. From this perspective, income insecurity -not housing itself- is an important driver of vulnerability.

For this reason, OTTO continues to provide housing while actively encouraging employees to transition to independent accommodation where possible. We believe that policy efforts should prioritise improving oversight and enforcement within both the labour and housing domains, as well as increasing overall housing supply. Reducing or removing employer involvement in housing, without viable and scalable alternatives in place, risks exacerbating existing problems rather than resolving them. We recognise that employer-provided housing creates a degree of dependency.

When the contract ends, our employees have the right to stay at the housing locations for eight weeks after employment ends.

3.4.4 Misuse of short stay contracts

Most International employees come to the Netherlands for temporary or medium-term employment. Short-stay housing therefore plays an important role in facilitating labour mobility.

In 2025, the Dutch government announced the aforementioned proposals to curb the misuse of short stay housing by limiting it to a maximum of 30 days. The measures aim to improve the position of labour migrants by enabling regulated temporary rental contracts with full tenant protection and minimum housing quality standards.

Our housing services are designed to support temporary employment (short to medium stay). Employees who decide to settle permanently in the Netherlands are encouraged to seek accommodation better suited to long-term residence. Given the current housing shortage, this transition is not always straightforward.

Employees are recruited abroad for a designated period of time (we offer a 7 month contract without a temping clause). When the contract ends, 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. More than 71% of our employees has a permanent contract which also significantly reduces the risk to be left without housing.



3.4.5 Pressure on local communities

The housing of International employees is often discussed in the context of its impact on local communities. We recognise that concerns about housing pressure, liveability and social cohesion are legitimate, particularly in regions where both the labour market and housing market are already under strain.

We believe that purpose-built, professionally managed housing locations offer the best balance between the needs of employees, local residents and employers. Compared to the use of regular residential housing, larger-scale housing facilities:

- Reduce competition in the local housing market;
- Provide better living conditions and on-site support for residents;
- Allow for more efficient transport and infrastructure planning; and
- Minimise nuisance through professional management and supervision.

For these reasons, large-scale housing solutions are our preferred option whenever possible. However, obtaining permits for new housing locations remains challenging, despite the widely recognised shortage of dedicated accommodation for International employees.

Successful housing projects require support from the surrounding community. We therefore work with housing providers that actively engage residents, communicate transparently and address concerns throughout the development and operational phases of housing locations. In our view, creating sufficient, high-quality housing is not only in the interest of International employees and employers, but also of local communities, as it reduces pressure on the regular housing market and contributes to a more sustainable cross border employment mobility system.

A full-page background image showing a man in a grey zip-up sweater and light blue jeans standing next to a blue bicycle with a red seat. He is in a modern bike rack with several other bicycles. The scene is outdoors with trees and a building in the background. A blue gradient overlay covers the bottom half of the page.

4. Positive Impact

4.1	Employee and other stakeholder engagement	41
4.2	Become Carbon Neutral	42
4.3	Impact on society	45
4.4	A social business	48



Policies and guiding principles

We recognise that what we do has an effect, not only on our (International) employees and Clients, but also on (local) society.

Making positive impact is supported by our other strategic pillars (employer of choice, leading company). These strategies aim to make positive impact on our International employees, our Clients and society. There are however undeniably other, not always positive, effects related to our operations. With this strategic pillar we aim to further increase our positive impact and mitigate our negative impacts where not already covered by the other 2 pillars. We believe our “natives only” concept to be a crucial element for increasing positive impact.

To make positive impact we see the following elements as critical:

- Monitoring of our impact and identify areas of improvement requires Employee and stakeholder engagement
- To reduce our impact on the environment we want to Become Carbon Neutral
- We need to be aware of both our positive and negative impact on society
- We want to be a social business as we want to contribute positively to the communities with which we interact

4.1 Employee and other stakeholder engagement

Our stakeholders, including clients, (staff and international) employees, suppliers, industry partners and communities play a key role in achieving our objectives. We regularly engage with these groups to understand their expectations, strengthen relationships and improve our performance.

Engagement takes place through a combination of surveys, interviews, account reviews, employee feedback, exit interviews, strategic sessions and ongoing dialogue. The insights gathered are discussed with senior management and are used to inform our strategy, material topics and continuous improvement initiatives.

4.1.1 Monitor employee satisfaction

Employee satisfaction is shaped by many factors, especially in the context of flex work, hence we engage in various ways as elaborated in Appendix D.

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 satisfaction of our International employees at the end of 2025 remains quite high with a score of 3,97. Which is a small decrease compared to 2024 (4,08).



The average satisfaction of our Supporting staff measured monthly declined from 4,3 in 2024 to 4,04 in 2025. This decline can also be seen in the independent annual employee satisfaction survey by Markteffect.



4.1.2 Trusted channels for issues and complaints reporting

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 International 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) which is monitored by the Compliance department of Brexa our mother company;
- Complaints committee (employees can directly address the complaints committee when they have a complaint).

During 2025, over 200 reports and tickets were submitted through our SpeakUP channel. This demonstrates that employees know how to access the channel and feel able to raise questions or concerns. A significant proportion of the submissions, however, related to general questions or requests that would have been more appropriately addressed through existing operational channels (MyOTTO, OSC and/ or Onsite).

Every report was treated confidentially and assessed with due care. The submissions covered a wide range of topics, including questions, requests, complaints and concerns, meaning that not all reports qualified as whistleblowing cases. All reports were reviewed and handled within the applicable timelines, and feedback was provided to the reporter where possible. Where a reporter was not satisfied with the outcome, the case could be referred to the Complaints Committee for further review.

4.1.3 Monitor Client satisfaction

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 (CSS). With an average score of 3.94 out of 5, our Clients consistently rate us highly.



4.2 Become Carbon Neutral

OTTO's operations and our total value chain emit carbon emissions. OTTO sees climate change as one of the big challenges of our era. We believe that society as a whole should therefore work towards a low carbon society. As a participant in our society we contribute to achieve this target.

As our organisation has grown over the past 25 years, so has our responsibility to reduce our environmental impact. Climate change requires a transition to a low-carbon economy, and we are committed to play our part. We therefore want to be carbon neutral by 2050 at the least.

While our activities are not energy-intensive, our housing and transportation operations generate a significant share of our emissions. We therefore focus our efforts on reducing emissions related to accommodation, commute and mobility.

In 2025, we continued measuring our greenhouse gas emissions against our 2018 baseline and developing targeted reduction initiatives. We are committed to achieve carbon neutrality by 2050 and to supporting the transition to a more sustainable economy.

27,236 tCO₂e carbon footprint 2025

↓ 8,2% vs 2024

↓ 16,6% vs 2018

Scope 1 4,8%

Scope 2 0,1%

Scope 3 78,1%

4.2.1 Our footprint in more detail

The majority of our greenhouse gas emissions are generated through activities related to housing and transportation. Scope 1 emissions primarily originate from company vehicles and heating of our office locations. Scope 2 emissions relate to purchased electricity for electric charging. The largest share of our footprint falls within Scope 3, mainly driven by employee housing and commute.

Transport - 12.269 tCO₂e (45%)

Scope 1 33%

Scope 2 0%

Scope 3 67%

Housing - 12.000 tCO₂e (44%)

Scope 3 100%

Other - 2.967 tCO₂e (11%)

Scope 1 1%

Scope 2 0%

Scope 3 99%

As our organisation grows, managing these emissions remains a key focus area. We continue to improve our understanding of emission sources and use this insight to identify and prioritise reduction opportunities across our operations and value chain.

4.2.2 Our Energy consumption

Our Scope 1 and 2 emissions are the result of the energy consumption of our OTTO Work Force organisation. Only a small part (3%) of our energy consumption is generated by our offices. Over 97% of our energy consumption is related to the use of company cars. This concerns both Staff and International employees. Almost 64% of our energy consumption is related to the OTTO facilitated commute of our International employees using OTTO cars and busses. The rest of our energy consumption (33%) is related to the company cars of our Staff.

Energy consumption 2025

16.811 MWh

2,6%
Renewable

97,4% Fossil

63,7%
International
Employees

33,5%
Staff
Transport

2,8%
Offices

4.2.3 Reduction plan

Our carbon reduction strategy focuses on the areas where we can achieve the greatest impact:

- Scope 1 — **Electrification of our vehicle fleet:** To reduce emissions, we continue to increase the share of electric vehicles within our fleet and expand charging infrastructure at our locations.
- Scope 2 — **Transition to 100% renewable electricity:** Continuation to switch to renewable electricity as an effective measures to reduce our operational emissions. We therefore continue to increase the share of renewable electricity used across our office operations and other locations under our direct control.
- Scope 3 — **Increase the use of renewable electricity in employee housing:** 44% of our Carbon emissions are linked to employee housing. As these locations are generally managed by third parties, reducing emissions requires close collaboration with housing partners.
- Scope 3 - **Switch to electric heating solutions for housing locations:** Heating represents another important source of emissions within employee housing. To better understand reduction opportunities, we continue to improve data collection on energy consumption, heating systems and building characteristics.

4.2.4 Implementation and results

Although formal reduction targets are still being developed, our Carbon Footprint was reduced with 8,2% compared to 2024. In comparison, to 2018 our footprint was reduced with 16,6%.

Despite more than doubling in size since 2018, our carbon intensity decreased by 71,9%, this is significantly more than the 16,6% reduction of our absolute Carbon emissions in the same period.

Carbon intensity CO₂ per mln Euro Revenue

2018	119,94	2025	33,68	↓ 71,9%
------	--------	------	-------	---------

These reductions are the results of several carbon reduction initiatives we have already implemented to reduce our carbon emissions. These initiatives are related to:

- Employee transportation
- Housing
- Electricity consumption

4.2.4.1 Employee transportation

These past years OTTO has implemented several measures to reduce the emissions related to employee transportation:

- Optimising transportation and housing locations to minimise travel distances and maximise vehicle occupancy.
- Encouraging fuel-efficient driving behaviour through the use of eco-driving technology in our vehicle fleet.
- Gradually transitioning to lower-emission vehicles, including hybrid and electric alternatives.
- Promoting cycling as an alternative to motorised transport, particularly for employees living close (<16 km) to their workplace.

Number of bicycles in use

Year	2019	2020	2021	2022	2023	2024	2025
Count	617	2.020	3.056	3.097	4.209	4.377	4.831



Bikes
4.831



Regular
58% 2.784



E-bike
42% 2.047



In 2025 we have expanded the number of charging points at our headquarters to facilitate and stimulate the increase in electric and plug in hybrid vehicles. For the OTTO facilitated commute of International employees, electrification however presents additional challenges due to availability of electric vehicles that meet operational requirements and the presence of sufficient charging infrastructure at housing and client locations. Grid congestion complicates this. The realisation of charging facilities which is a prerequisite for the use of electric vehicles. These challenges make that we currently still opt for hybrid solutions. Together with our partners, we are exploring practical solutions to enable a gradual transition towards lower-emission mobility.

In 2025 we have implemented 235 new (plug in) hybrid and electric vehicles that replaced older models. End of 2025, 33,5% (2024: 6,4%) of all the OTTO vehicles are (more) environment-friendly next generation ones (Electric and Hybrids).

These measures already taken, have led to 24,8% reduction of our Scope 1 fossil fuel emissions compared to 2024 and a 37% reduction compared to 2018. The decline compared to 2024 is partly due to the decrease in employees and worked hours. The fuel consumption however declined disproportionately quicker than the decline in worked hours due to the replacement of a large part of our fleet while at the same time we've implemented more (E-)bikes.

Fuel consumption compared to 2018



110,4
Litres per employee
↓ 50,5%



0,071
Litres per worked Hour
↓ 49,3%

4.2.4.2 Housing

The reduction of Carbon emissions related to the OTTO facilitated Housing of our employees by Labour Housing currently focusses on:

- **Increasing the use of Green electricity by our suppliers.** One of our major housing suppliers is already using green electricity. We continue to actively engage with other housing providers to increase the use of renewable electricity. Furthermore we continue to work on improvement of the quality and availability of energy consumption data. This will support more accurate reporting while assisting to identify the best options for further emission reductions.
- **The use of housing locations with less impact.** Due to the limited availability of housing locations this remains challenging. We closely monitor the development of new locations of our housing suppliers. Newer locations offer multiple benefits next to meeting current housing requirements. (Re) new(ed) locations are often better insulated and often use electric heating solutions. Whenever possible and suitable we prefer to use these newly developed locations which often replace older, higher emission locations.
- **Stimulating awareness** with our “reduce the use” campaigns aimed at our employees that use OTTO facilitated Housing. These campaigns are aimed at informing and stimulating employees, (how) to use heating responsibly.

The 3,8% reduction in Scope 3 emissions related to housing compared to 2024 are predominantly caused by the reduced employee count. These implemented measures however have already led to a 30% reduction of our Scope 3 housing related emissions compared to 2018 even though we have significantly grown since 2028.



4.2.4.3 Electricity consumption

We have implemented 100% renewable electricity for the Netherlands office operation in 2025. The remaining Scope 2 emissions are related to external charging of our (plug in) hybrid and electric vehicles.



Cross border employment mobility plays an increasingly important role in supporting the Dutch economy and maintaining prosperity.

4.3 Impact on society

As an employment agency working with international employees there are many both positive as well as negative effects connected to our operations. Many of these effects are already discussed in this report. Cross border employment mobility however not only has effects on the people, organisations and local communities involved in The Netherlands. There are macro-economic effects both in The Netherlands as well as in the countries of recruitment. Furthermore we want to extend the positive effects to people that currently experience language barriers. This paragraph discusses:

- Our impact on the Dutch economy;
- Our impact on the economy of recruitment countries;
- Broadening access to employment.



4.3.1 Our impact on the Dutch economy

Cross border employment mobility plays an increasingly important role in supporting the Dutch economy and maintaining prosperity. The Netherlands faces structural labour shortages driven by demographic ageing, a shrinking working age population and persistent demand for labour in sectors such as logistics, manufacturing, food production, construction, healthcare and technical services. According to the Social and Economic Council (SER), between 735.000 and 1,1 million international workers are currently active in the Dutch labour market, making cross border employment mobility a significant component of the country's economic capacity.

Studies indicate that international workers account for approximately 3% of Dutch GDP, representing an estimated annual contribution of more than €35 billion to the Dutch economy. Their contribution is particularly visible in sectors that are essential to daily life and economic continuity. International employees help businesses maintain production, fulfil client demand and address labour shortages that would otherwise constrain economic activity.

The contribution of International employees extends beyond filling vacancies. Research by the Netherlands Bureau for Economic Policy Analysis (CPB) shows that International employees frequently perform work that complements rather than replaces the domestic workforce. This can support business expansion, strengthen supply chains and contribute to economic growth. International employees also contribute to public finances through income taxes, social security contributions and consumption taxes. Both Dutch and international studies generally find a neutral to positive fiscal contribution, particularly when labour participation remains high and workers possess skills that complement domestic labour supply.

At the same time, the economic effects of cross border employment mobility are neither uniform nor exclusively positive. The CPB emphasises that cross border employment mobility should not be viewed as a standalone solution to structural labour shortages. Additional labour supply can temporarily reduce labour market pressures, but International employees also consume goods and services, creating additional demand and therefore additional labour requirements elsewhere in the economy. As a result, cross border employment mobility may alleviate labour shortages in specific sectors without eliminating broader labour market tightness.

The long term effects on productivity and economic structure are also subject to debate. While highly skilled migrants often contribute directly to innovation and productivity growth, the impact of lower skilled cross border employment mobility is less clear. The CPB notes that the availability of relatively low cost labour may reduce incentives for businesses to invest in automation, labour saving technologies and productivity improvements. In some sectors, cross border employment mobility may therefore help sustain economic models that depend on large volumes of relatively low paid labour, whereas tighter labour markets could accelerate innovation and business transformation. At the same time, International employees can also contribute to productivity by enabling domestic workers to move into more specialised or higher value activities. The overall impact therefore depends on the type of work performed, the skills of workers and the broader economic context.

The benefits and costs of cross border employment mobility are also distributed unevenly across society. Businesses benefit from access to labour and greater operational flexibility, while consumers may benefit from lower prices and reliable services. However, additional demand for housing, infrastructure and public services can increase pressure on already constrained systems. The CPB identifies housing availability in particular as an area where the costs of cross border employment mobility are often felt more directly than the economic benefits. Statistics Netherlands (CBS) reflects this dual perspective: while 75% of Dutch adults believe cross border employment mobility helps address labour shortages, many also express concerns about its impact on housing availability and local communities.

For these reasons, the SER advocates a balanced approach in which cross border employment mobility forms part of a broader strategy that also includes investments in productivity, innovation, housing, education and labour market participation. In this context, responsible cross border employment mobility should not be seen as an alternative to economic renewal, but as one of several instruments that help maintain prosperity while supporting the transition towards a more productive and sustainable economy. When organised responsibly and combined with long term investments in innovation and workforce development, cross border employment mobility can continue to make a meaningful contribution to the resilience and competitiveness of the Dutch economy.



4.3.2 Our impact on the economy of recruitment countries

The economic impact of cross border employment mobility extends well beyond the Netherlands. For many International employees, working abroad provides access to significantly higher wages, broader career opportunities and valuable professional experience. These benefits often extend to entire families and communities in the countries of origin. Income earned abroad supports household consumption, education, healthcare, housing investments and local entrepreneurship, thereby strengthening regional economic development and improving living standards.

The economic significance of this contribution is substantial. Across Europe, billions of euros are transferred annually by migrant workers to their countries of origin. These financial flows contribute directly to poverty reduction, increased purchasing power and local economic activity. In many regions of Central and Eastern Europe, labour mobility has become an important driver of household income and economic advancement, creating opportunities that may not be available locally. As a result, cross border employment mobility supports both economic stability and social mobility in sending regions.

Beyond financial benefits, cross border employment mobility facilitates the transfer of skills and knowledge. Employees gain experience with modern production processes, international quality standards, digital systems and workplace practices that may be less accessible in their home regions. When workers return, these competencies strengthen local labour markets and contribute to productivity growth. Labour mobility therefore serves not only as a channel for income generation but also as an investment in human capital, one of the most important drivers of long term economic development.

Labour mobility also contributes to greater economic convergence within Europe. Regions with labour shortages benefit from access to motivated employees, while workers from regions with lower wage levels gain opportunities to improve their economic position. This exchange of labour, knowledge and financial resources supports economic integration and shared prosperity across the European Union. According to the CPB,

labour migrants themselves often benefit from improved employment opportunities and higher incomes compared with those available in their countries of origin.

While labour outflows can create challenges in some local labour markets, the overall economic effects are generally positive when migration takes place under fair and well regulated conditions. The SER emphasises that well managed labour mobility can create value for both receiving and sending countries by supporting economic development, employment and prosperity.

For OTTO, responsible cross border employment mobility is therefore about creating shared value across borders. Through employment opportunities, income generation, skills development and knowledge transfer, cross border employment mobility contributes to economic resilience and prosperity in both the Netherlands and the regions where our International employees and their families build their futures.

4.3.3 Broadening access to employment

Labour shortages continue to challenge employers across Europe, while language barriers can prevent many people from accessing employment opportunities in The Netherlands.

Currently for many employers there are language skills requirements (mostly limited to Dutch, English and sometimes Polish). These requirements limit access for non-English speakers. However many people are not proficient in English. We consider this a waste of talent. To address this, we have developed recruitment and workforce models that enable non-English speaking employees to work successfully under the guidance of multilingual supervisors such as 'Natives only'. This approach helps employers access a broader talent pool while creating employment opportunities for people who may otherwise be excluded from the labour market. For employees who choose to stay longer, we actively encourage language development, training and further professional growth.

4.4 A social business

Creating opportunities for people is at the core of our business. Beyond connecting people with work, we aim to contribute positively to the communities in which we operate and to support broader social inclusion.

We do this by removing barriers to employment, supporting community initiatives through our Foundation and investing in sports and social programmes that promote health, participation and equal opportunities

4.3.1 OTTO Foundation

The OTTO Foundation, established in 2002, embodies OTTO's commitment to social responsibility by aiding regions where many of our employees originate. Through our Foundation, we support social and humanitarian initiatives in communities connected to our workforce. The Foundation focuses on projects that promote social inclusion, reduce poverty and support vulnerable individuals and families.

In 2025 the Foundation continued to provide financial and material support to selected charitable initiatives, both through long-term partnerships and one-off projects. The Board of the OTTO Foundation consist of:

- Kasia Gurbala (Chair) (replaced Karolina Adriaanse-Swoboda)
- Harm van der Hoff (Board Secretary) (replaced Justyna Kooijmans)
- Peter Bouman (Finance)

All board members 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.

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

- € 37.500,- Donation to International Justice Mission (IJM), aimed at improving the justice system in Poland, building local capacity to investigate cases of labour exploitation, and providing support and care to people who have fallen victim to such exploitation.
- € 10.000 Donation to Stichting Special Talents, aimed at giving children with mental health or behavioural challenges the opportunity to enjoy playing football in a fun, inclusive, and supportive environment.



4.3.2 Sport

We support sports organisations and community initiatives that promote health, participation and equal opportunities. Our partnerships range from professional sports clubs to local and social initiatives that help people develop, connect and participate in society.

- € 237.404,- Sponsoring of PSV Eindhoven: OTTO is a main sponsor of PSV, including a partnership as the back-of-shirt sponsor for PSV Women since mid-2023.
- € 53.500,- Sponsoring of Heroes Basketball Den Bosch: The collaboration with this basketball club dates back to 2016.
- € 39.500,- Sponsoring of Handbal VOC Amsterdam: OTTO has been the main sponsor of this Dutch handball premier league team since July 2018.

In addition, OTTO is socially active through a significant partnership with the Johan Cruyff Foundation (€ 66.032), and various local initiatives that support health, vitality, and team spirit. Through these collaborations, we aim to contribute to stronger communities while encouraging physical activity, teamwork and personal development.



5. Governance and reporting

5.1 Management and Governance

50

5.2 Our material topics

52

Governance provides the foundation for our sustainability strategy. It ensures that the commitments we make as an Employer of Choice, a Leading Company and a creator of Positive Impact are embedded throughout our organisation. By combining clear governance, robust processes and transparent reporting, we are able to manage risks, seize opportunities and continuously improve our performance.

5.1 Management and Governance

Strong governance is the backbone of responsible business. At OTTO, we recognise 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.

5.1.1 Management's role and responsibilities

At OTTO 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 is a subsidiary of Brexa, previous named Outsourcing inc. which is owned by Bain Capital. All shares in OTTO are held through OSI Netherlands. The organisation is managed by OTTO Holding, which is responsible for both strategic and operational leadership. The highest executive authority within OTTO is the Board, which sets the overall direction and governance.

Throughout 2025, the Board structure within OTTO went through significant changes. Changes were effectuated on all levels.

We recognise that effective leadership, clear accountability, and transparent oversight are essential to driving meaningful progress on sustainability.

On the highest executive level the Board model was changed from a two tier model to a one tier model, effectively ending the Supervisory Board and replacing it by two non-executive Board members.

With the discontinuation of the Supervisory Board the following members stepped down:

■ 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 following people were introduced as non-executive board members:

■ Mr. Westerbos (m)	Non executive board member
■ Mr. Brevinge (m)	Non executive board member

Mr Westerbos and Mr Brevinge are are Executives of Brexa International. A new entity within the Brexa group established in London which is responsible for the management of all non-Asian entities within the Brexa group. These non-Executive board members have 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).

At the executive level the Board went through significant changes as well. The founder and CEO of OTTO (Frank van Gool) and the vice-CEO (Karolina Adriaanse-Swoboda) stepped down from the board and were succeeded by Raymond Puts (m). Justyna Kooijmans (CHRO) stepped down and was replaced by Kasia Gurbala. Stano Samko stepped down as Recruitment Director and continued as Manager Business Control within OTTO. At the end of 2025 the Board consisted of the following people:

■ Raymond Puts (m)	CEO
■ Peter Bouman (m)	CFO
■ Kasia Gurbala (f)	CHRO
■ Willem-Jan Herckenrath (m)	CIO

The 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.

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. In 2025 the Country Board consisted of the following people:

- **Danielle Rodijk** (f) Managing Director Operations NL
- **Bart Holtackers** (m) Finance Director NL
- **Sophie van Hoenselaar** (f) Director Global Services
- **Erik Hupperets** (m) Transformation Officer
- **Piotr Meler** (m) Director Back Office
- **Stefan van de Crommenacker** (m) Facilities Director

Holding Board meetings were held bi-weekly in 2025. The Country Board meetings are held monthly. Holding Board members participate in the Country Board meetings. The Managing directors NL and PL also participate in the Holding Board.

5.1.2 Internal and external sustainability reporting

The governance structure described above ensures clear ownership and accountability for sustainability across the organisation. To support informed decision-making and monitor progress, these governance processes are underpinned by both 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 specialised 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.

5.2 Our material topics

Understanding how we create value is only part of the story. To remain resilient and create long-term positive impact, we continuously assess the effects of our activities on people, society and the environment, alongside the risks and opportunities that may affect our business.

5.2.1 Assessing impacts, risks and opportunities

The identification and management of impacts, risks and opportunities (IROs) is embedded in our governance and risk management processes. Supported by our Risk department and aligned with our internal control framework, we assess sustainability-related topics alongside financial and operational risks to support informed decision-making and long-term value creation.

5.2.2 Double Materiality Assessment

Our double materiality assessment was updated in 2025 and combines stakeholder input, risk insights and strategic priorities to identify the sustainability topics that are most relevant to both our business and our impact on society. These material topics form the foundation of our sustainability strategy, targets and reporting. Further details on the methodology and outcomes can be found in Appendix C.

5.2.3 Material Topics

- **Our workforce:** The wellbeing, safety and development of our employees are central to our business. As an employer and workforce solutions provider, we are committed to providing fair working conditions, safe housing, equal opportunities and a positive employee experience for both supporting staff and International employees.
- **Governance:** Strong governance and ethical business conduct are essential to maintaining trust and responsibly supporting the more than 16.300 employees who work through our organisation.
- **Affected Communities:** We believe labour mobility can create value for workers, employers and society. At the same time, we recognise our responsibility to contribute to balanced and sustainable solutions that support both local communities and International employees.
- **Climate Change:** Our most significant climate impacts are linked to employee transportation and housing. Reducing emissions from these activities is therefore a key focus area within our sustainability strategy.

5.2.4 Non-material Topics

Based on our Double Materiality Assessment, the topics Pollution, Water and Marine Resources, Biodiversity and Ecosystems, Resource Use and Circular Economy, Workers in the Value Chain, and Consumers and End Users were assessed as non-material for our business model and are therefore outside the scope of this report.



Glossary

Term	Abbreviation	Definition
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 Labour practices, supports compliance with collective Labour agreements (CLA), and advocates for responsible employment of temporary workers, including Labour migrants 2. ABU members are subject to strict standards regarding wages, housing, and working conditions, and the organisation plays a key role in shaping Labour 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 (Flex) 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.
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.
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 Labour 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 centres, 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.
CBS	Centraal Bureau voor de Statistiek / Statistics Netherlands	An independent Dutch public institution that collects, analyses, and publishes official statistics on economic, social, demographic, and environmental developments in the Netherlands. The CBS provides the data and evidence used by the Dutch government, parliament, businesses, and researchers, and its statistics play a key role in informing policy decisions and monitoring societal progress. [cbs.nl], [business.gov.nl]
CPB	Centraal Plan Bureau / Netherlands Bureau for Economic Policy Analysis	An independent government research institute that provides economic analysis, forecasts, and policy assessments on topics such as public finances, Labour markets, taxation, climate policy, and economic growth. The CPB supports the Dutch government and parliament through research and economic outlooks, and its findings significantly influence national policy and legislative decisions.
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 Cross border employment mobility (Deltaplan)	The Netherlands relies on migrant workers to fill essential roles, especially in agriculture and healthcare. However, cross border employment mobility 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.
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 Labour 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.
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 organisations to protect data privacy and security. Key principles include transparency, consent, data minimisation, 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 organisations 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.
IBO	Interdepartmental Beleidsonderzoek / Interdepartmental Policy Review	An independent, cross-government policy study conducted by multiple Dutch ministries. An IBO evaluates existing policies and develops evidence-based policy options to support decision-making by the Dutch government and parliament.
ILO	International Labour Organisation	The International Labour Organisation (ILO) is a specialised agency of the United Nations, founded in 1919, that promotes social justice and internationally recognised 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 programmes 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 Flex 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.
OSC	Operational 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.
PBL	Plan bureau voor de Leefomgeving / Netherlands Environmental Assessment Agency)	An independent government research institute that provides scientific analysis and policy advice on environmental, climate, energy, nature, and spatial-planning issues. PBL supports the Dutch government and parliament with research and future outlooks, and its findings significantly influence sustainability-related policy decisions.
PKS	Prijs Kwaliteit Systeem / Price Quality System	The Price-Quality System (PKS), introduced in the Netherlands on January 1, 2025, regulates housing costs for Labour 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 standardised 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 specialised gear worn by employees to minimise 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 defence 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 programme to ensure ongoing safety and compliance with regulatory standards.
RESPECT	Result, Everywhere, Socially involved, Performance, Empowerment, Client Excellence, Transparant	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 - Client 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.
SER	Sociaal Economische Raad / Social and Economic Council	An independent advisory council consisting of employer representatives, employee representatives, and independent experts. The SER advises the Dutch government and parliament on social, economic, and sustainability issues, and its recommendations significantly influence national policy and legislation.

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 Labour 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 Labour market.
SNF	Stichting Normering Flexwonen	The Stichting Normering Flexwonen (SNF) is the Dutch Foundation for the Standardisation of Flexible Housing. It manages a certification system for organisations that provide housing to Labour 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 non-compliance can lead to removal from the SNF register. The system promotes transparency, accountability, and decent living conditions for migrant workers, and supports municipalities and employers in offering responsible housing solutions.
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 Flex employees working at our clients. 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 Flex employees themselves.
UWV	Uitvoeringsinstituut Werknemers verzekeringen	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 (ZW), 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.
WTTA	Wet Toelating Terbeschikkingstelling van Arbeidskrachten	The WTTA (law on the Admission of Labour Providers) is Dutch legislation that introduces a mandatory licensing system for agencies that supply temporary labour. The law aims to promote fair employment practices, protect workers, and ensure compliance with labour, tax, and employment regulations. Under the WTTA, companies may only hire workers through approved labour providers.

Appendix A: ESRS Reference table

ESRS DR-number	Title ESRS version 2026	Reference in sustainability report	Rationale not included if applicable
ESRS2 BP-1	BP-1 — Basis for preparation of the sustainability statement	1. Introduction	
ESRS2 BP-2	BP-2 — Specific information if the undertaking uses phasing-in options	Not applicable	No phasing-in information
ESRS2 GOV-1	GOV-1 — The role of the administrative, management and supervisory bodies in relation to sustainability	5.1.1 Management's role and responsibilities	
ESRS2 GOV-2	GOV-2 — Integration of sustainability-related performance in incentive schemes	Not reported	Not developed
ESRS2 GOV-3	GOV-3 — Statement on due diligence	3.1.9 Due Diligence and Appendix B	
ESRS2 GOV-4	GOV-4 — Risk management and internal controls over sustainability reporting	3.1.9 Due Diligence and Appendix B	
ESRS2 SBM-1	SBM-1 — Strategy, business model and value chain	1.5 Business model and value chain	
ESRS2 SBM-2	SBM-2 — Interests and views of stakeholders	4.1 Employee and other stakeholder engagement	Focus is on employees or Clients, not other stakeholders
ESRS2 SBM-3	SBM-3 — Interaction of material impacts, risks and opportunities with strategy and business model, and financial effects	5.2 Our material topics	
ESRS2 IRO-1	IRO-1 — Description of the process to identify and assess material impacts, risks and opportunities and material information to be reported	5.2 Our material topics and Appendix B	
ESRS2 IRO-2	IRO-2 — Material impacts, risks and opportunities and disclosure requirements included in the sustainability statement	5.2 Our material topics and Appendix B	
ESRS2 General	General requirements for policies, actions, metrics and targets	Policy section of each chapter	
ESRS2 GDR-P	GDR-P — General Disclosure Requirement for policies	Policy section of each chapter	
ESRS2 GDR-M	GDR-M — General Disclosure Requirement for metrics	Metrics if defined	
ESRS2 GDR-T	GDR-T — General Disclosure Requirement for targets	Targets if defined	
E1-1	E1-1 — Transition plan for climate change mitigation	4.2 Become Carbon Neutral	There is no plan yet, but an ambition set for carbon neutrality by 2050
E1-2	E1-2 — Identification of climate-related risks and scenario analysis	Not reported	Not ready yet, will be part of future reporting
E1-3	E1-3 — Resilience in relation to climate change	Not reported	Not ready yet, will be part of future reporting
E1-4	E1-4 — Policies related to climate change mitigation and adaptation	4.2 Become Carbon Neutral	No detailed climate policy with mitigation and adaptation
E1-5	E1-5 — Actions and resources in relation to climate change mitigation and adaptation	4.2 Become Carbon Neutral	Mitigation there, adaptation missing
E1-6	E1-6 — Targets related to climate change	4.2 Become Carbon Neutral	Missing GDR-T details

E1-7	E1-7 — Energy consumption and mix	4.2 Become Carbon Neutral	
E1-8	E1-8 — Gross Scope 1, 2 and 3 GHG emissions	4.2 Become Carbon Neutral	
E1-9	E1-9 — GHG removals and GHG mitigation projects financed through carbon credits	Not reported	Not ready yet, will be part of future reporting.
E1-10	E1-10 — Internal carbon pricing	Not reported	Not ready yet, will be part of future reporting.
E1-11	E1-11 — Anticipated financial effects from material physical and transition risks and material climate-related opportunities	Not reported	Not ready yet, will be part of future reporting.
S1-1	S1-1 — Policies related to own workforce	2.1 Own workforce	
S1-2	S1-2 — Engagement with own workforce and workers' representatives, existence of channels to raise concerns or needs and approaches to remedy	4.1 Employee and other stakeholder feedback and Appendix C	
S1-3	S1-3 — Actions and resources related to own workforce	From 2.2 to 2.5	
S1-4	S1-4 — Targets related to own workforce	From 2.2 to 2.5	
S1-5	S1-5 — Characteristics of the undertaking's employees	2.1 Own workforce	
S1-6	S1-6 — Characteristics of non-employees in the undertaking's own workforce	Not reported	Not material
S1-7	S1-7 — Collective bargaining coverage and social dialogue	2.2 Fair & Secure income	
S1-8	S1-8 — Gender diversity in top management	5.1.1 Management's role and responsibilities	
S1-9	S1-9 — Adequate wages	2.2 Fair and secure income	
S1-10	S1-10 — Social protection	2.2.3 Social protection	
S1-11	S1-11 — Persons with disabilities	Not reported	No registration available
S1-12	S1-12 — Training and skills development metrics	2.6 Training & development and Appendix C	
S1-13	S1-13 — Health and safety metrics	2.3.2 Workplace accidents	
S1-14	S1-14 — Work-life balance metrics	2.2.3 Social protection	
S1-15	S1-15 — Remuneration metrics	2.2 Equal pay	
S1-16	S1-16 — Incidents of discrimination and other human rights incidents	4.1.2 Trusted channels for issues and complaints reporting	
S3-1	S3-1 — Policies related to affected communities	3.1.2 OTTO Code of Conduct	
S3-2	S3-2 — Engagement with affected communities, existence of channels to raise concerns or needs and approaches to remedy	3.4.5 Pressure on local communities and 4.3 Impact on society	
S3-3	S3-3 — Actions and resources related to affected communities	Not reported	No registration available
S3-4	S3-4 — Targets related to affected communities	Not reported	No targets are set

G1-1	G1-1 — Policies related to business conduct	3.1 Show excellent business conduct	
G1-2	G1-2 — Actions related to business conduct	3.1 Show excellent business conduct	
G1-3	G1-3 — Targets related to business conduct	3.1 Show excellent business conduct	
G1-4	G1-4 — Metrics related to corruption or bribery	3.1 Show excellent business conduct	
G1-5	G1-5 — Metrics related to political influence, including lobbying activities	3.1 Show excellent business conduct	
G1-6	G1-6 — Metrics related to payment practices	3.1 Show excellent business conduct	

Appendix B: Due Diligence process

1. Embed responsible business conduct

Downstream: OTTO applies its Code of Conduct and customer acceptance procedures and works only with customers whose activities and labour practices align with its values.

Upstream: Recruitment agencies must comply with OTTO's WHO- and ILO-aligned Recruitment Code of Conduct. Suppliers are also expected to adhere to the Supplier Code of Conduct covering labour rights, ethics and sustainability. During 2025 a journey was started to ensure that the Top 29 of our existing suppliers (roughly 80% of our spend) will sign this code. End of 2025, 60% of that group has signed. We continue our efforts to increase this percentage.

2. Identify and assess adverse impacts

Downstream: Risks mainly concern working conditions at customer sites and are identified through screenings, onsite presence and customer dialogue.

Upstream: Key risks relate to recruitment and housing, including unfair recruitment practices, transparency, housing quality and environmental impacts. Audits, inspections and employee feedback inform the assessment.

3. Prevent or mitigate adverse impacts

Downstream: OTTO does not facilitate misuse of AI arrangements and works with customers that comply with wage standards and provide decent income opportunities.

Upstream: Recruitment agencies are selected and monitored against OTTO's requirements. Housing is SNF-certified, externally audited and subject to additional quality checks, while housing-related emissions are monitored.

4. Track implementation and results

Downstream: Labour conditions and health and safety are monitored through OTTO's onsite operational model and regular customer reviews.

Upstream: OTTO monitors recruitment agencies and housing through direct candidate interviews, audits, satisfaction surveys and complaint mechanisms.

5. Communicate how impacts are addressed

OTTO communicates its impacts, actions and progress through this Sustainability Report and ongoing stakeholder engagement ([Appendix D](#)).

6. Provide for or cooperate in remediation

Downstream: Issues at customer sites are addressed through dialogue and escalation where necessary.

Upstream: No Recruitment Code violations were identified in 2025. Housing-related issues were resolved together with suppliers without terminating housing locations.

Appendix C:

Our Double Materiality Analysis process

To determine the sustainability topics that are most relevant to OTTO and our stakeholders, we conducted our first Double Materiality Assessment (DMA) in 2023. The DMA was updated in 2025 using the same methodology. The assessment forms the basis of our sustainability strategy and reporting and is periodically reviewed to ensure it remains aligned with developments in our business and regulatory requirements.

The assessment covered the entire OTTO Group and its value chain. It was coordinated by the Risk department, supported by an external ESG advisor, and carried out by a cross-functional project team representing various departments within the Dutch organisation. Existing insights from our enterprise risk management, due diligence activities and stakeholder engagement were complemented with relevant internal and external ESG sources.

Based on these inputs, we identified a longlist of sustainability-related impacts, risks and opportunities (IROs). Each IRO was mapped to the relevant ESRS topic and linked to the applicable part of the value chain (own operations, upstream or downstream). The IROs were subsequently assessed from both an impact perspective (inside-out) and, where relevant, a financial perspective (outside-in).

The impact assessment considered the severity and likelihood of each impact. Severity was determined based on its scale, scope and remediability, while likelihood considered the probability and expected frequency of occurrence. Impacts were further classified as actual or potential, positive or negative, and whether they occurred directly within our operations or elsewhere in the value chain. Risks and opportunities with a potential financial effect were assessed based on their expected financial impact, likelihood and frequency.

The assessment results were consolidated at ESRS topic level to determine OTTO's material sustainability topics. The outcomes, as presented in table below, were validated against stakeholder input, reviewed by management and approved by the Steering Committee.

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 Up stream	S+M+L
	Climate change mitigation	4	Medium	Low	Up stream Own operations Down stream	S+M+L
	Energy	1	High	Medium	Own operations Up stream	S
Own Work Force (S1)	Working conditions	9	High	Medium	Own operations Down stream	S+M
	Equal treatment and opportunities for all	2	High	High	Up stream Own operations Down stream	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 Up stream	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

Appendix D: Employee engagement

Engagement type	Information	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:	Staff, Flex
	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 Flex 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 Flex employees work at clients where we operate according the Onsite model. This means that OTTO supporting Staff work Onsite at the client work location to arrange planning, evaluate employees record absences etc. This presence lowers the threshold for Flex employees to address questions and issues to our Onsite personnel. We stimulate our Flex 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 Flex employees are evaluated additionally in the first 13 weeks of their employment.	Staff, Flex
Town hall sessions	OTTO also organises different town hall sessions, like Pizza sessions or Round table session and Strategy sessions. These sessions are organised to give our Flex 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, housing, healthcare related and/or related to finding your way in the country of employment.	Flex

Appendix E: ABU applied at OTTO Work Force

1. Observes the code of conduct. This includes agreements about being a good employer, transparency, quality and social commitment among others.
 - 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 Temporary Workers.
7. Temporary agencies are audited to determine the above by an external independent auditor.



Sustainability report 2025

OTTO Work Force

Keizersveld 51
5803 AP, Venray
The Netherlands

info@ottoworkforce.eu
+31 478 529 999
www.ottoworkforce.eu

We take care of our people