Kick And Rush — Sustainability Report 2025

SUSTAINABILITY REPORT 2025

Helping our clients make better choices

Consolidated · Belgium · France · Mauritius

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REPORT

About This Report

Reporting entity and scope

This report presents the environmental, social and governance (ESG) performance of Kick And Rush for the 2025 reporting year. It is prepared on a **consolidated basis**, covering all of the group's activities across its four offices: Wavre (headquarters and warehouse, Belgium), Mortsel (Belgium), Paris (France) and Quatre Bornes (Mauritius).

Kick And Rush operates as Société Anonyme (SA) in Belgium and France. Its Mauritius operation is Goldfish Graphics Ltd, a limited company and the group's one legally distinct subsidiary. The group's principal activity is branded merchandise and promotional products (NACE 73.11, Advertising Agencies).

Following the merger with Van Bavel – Enjoy Giving, that activity is now fully part of Kick And Rush: its staff are on the Kick And Rush payroll from 2025 and are reported within the **Mortsel** office. Van Bavel is not treated as a separate entity in this report.

Reporting period

The report covers **calendar year 2025 (1 January – 31 December 2025)** for operational metrics, with **calendar year 2024** shown as the comparative year so that trends in scope, emissions, workforce and other indicators are visible.

Financial figures (turnover and balance-sheet total) are reported on the basis of the **last closed and audited fiscal year (fiscal year 2025)**, because audited results for the current year are not yet available. The group's fiscal year runs from July to June. Where an individual metric follows a different period, this is stated with the figure.

Reporting framework and standards

The report follows the **VSME standard** (Voluntary standard for non-listed SMEs) developed by EFRAG, drawing on both its Basic and Comprehensive modules. Because VSME is a reporting format rather than a standard that external rating schemes credit directly, each disclosure is additionally **aligned to the corresponding European Sustainability Reporting Standards (ESRS) datapoint** (for example B03 → ESRS E1-6, C06 → ESRS S2-1). The full mapping is in Appendix A. ESRS is a recognised reporting standard, and this alignment is what allows the report to be recognised as standard-based.

The report is **not externally assured**. It has been prepared internally from the group's own systems and from named third-party providers (below).

Basis of consolidation and geographic scope

Company-wide indicators — turnover, balance sheet, workforce, governance — cover all four offices on a consolidated basis. Site-specific **environmental** indicators (energy, water, waste) are reported for the **Wavre** office, which houses the headquarters and the group's main warehouse and is by far the largest contributor in these areas; the other offices are not yet separately metered for these flows. Rather than presenting Wavre as a proxy for the whole group, each environmental figure states plainly which site(s) it covers.

Changes to the reporting boundary

Two boundary changes affect year-on-year comparison and are flagged here once:

- **Van Bavel integration.** From 2025, former Van Bavel staff are on the Kick And Rush payroll and are reported within the Mortsel office. This is the main reason Belgian headcount rises from 2024 to 2025, and it contributes to the higher workforce turnover rate reported for 2025.
- **Governance accountability.** Senior accountability for the sustainability transition moved from the Chief Executive Officer (2024) to the Chief Financial & Operating Officer (CFOO) during 2025. This is reflected in the governance section.

Restatements of prior-year figures

Some 2024 figures shown here as comparatives **differ from those in the 2024 report**, because errors identified since have been corrected. Restatements have been applied consistently across each affected total and its components:

- **Carbon footprint (Scope 1–3).** The 2024 footprint reported last year was incorrect, due to emission weighting-factor errors identified since. These have been corrected: the group's 2024 total footprint is restated from **16.02 ktCO_2e to 6.72 ktCO_2e** (2024 Scope 3 restated from 15,950 to 6,647 tCO_2e). Both years shown here are now on the same corrected basis and are directly comparable: the 2025 total is **9.04 ktCO_2e**, the year-on-year increase reflecting higher purchasing volume and more complete recording of purchased materials rather than any change of method.
- **Workforce headcount.** The 2024 headcount is restated to **70 employees** (32 Belgium · 6 France · 32 Mauritius); the figure of 79 published previously corresponds to 2025.
- **Revenue from controversial weapons.** This is reported as **0% for both years**. Revenue previously attributed to controversial weapons relates to clients in the conventional military and aerospace sector, which falls outside the controversial-weapons definition (anti-personnel mines, cluster munitions, biological and chemical weapons). The classification has been corrected accordingly.

Data sources and external providers

Figures are drawn from the group's own systems — the Odoo ERP, HR department records, and internal ISO monitoring files — and from external providers: **D-Carbonize** (Carbon Cockpit Scan, for the Scope 1–3 footprint) and a third-party logistics portal (waste reporting for Wavre). Biodiversity proximity is assessed using public geographic sources (QGIS, WalOnMap, Geopunt, the EEA Natura 2000 viewer).

Estimates, assumptions and limitations

- Natural-gas consumption is converted to energy using a standard Belgian high-calorific factor (·11.5 kWh/m³); the exact factor varies by supplier and period, so energy figures are estimates.
- The renewable share of purchased energy is **assumed to be 0%**, as the supply mix is not disclosed to us and no Guarantees of Origin are held — a deliberately conservative assumption.

- Scope 3 precision is limited by the fact that purchased materials are not yet fully and consistently structured in the ERP; improving this data is an active workstream.
- Environmental flows (energy, water, waste) are measured at Wavre only, as noted above.

Omitted disclosures

The following VSME datapoints are reported as not applicable or not currently measurable, with justification:

Disclosure	Status	Reason
B04 — Pollutants to air, water, soil	N/A	Service company; no production site generating direct emissions
B06 — Total water withdrawal / water-stress	N/A	No water used in production; consumption limited to sanitary/kitchen/ cleaning
B10 — Gender pay gap	Not reported	As an SME with diverse roles and experience levels, a meaningful gap figure cannot yet be calculated
C03 — GHG reduction target	Not set	A credible target requires product-level LCA data (the main Scope 3 driver); baseline work is under way first

Events after the reporting period

From August 2026, the Mortsel office relocates into a coworking space within the historic Antwerp fortifications (Edegem) — a **Natura 2000** area — meaning that site will then be located directly inside a protected biodiversity zone. The group also completed its migration to Odoo V18 in April 2026.

LEADERSHIP

Leadership Statements

A word from our CEO — Thibaut Fontaine

CSRD changed the game for the biggest brands — and what lands on them flows straight down the value chain to everyone they work with. We saw it coming early, and we built the answer: a real carbon footprint and a socio-ecoscore on the products themselves. Impact you can prove, not just talk about.

The landscape keeps moving. Geopolitics, tighter budgets and the EU's own rethink have slowed CSRD — but new regulations are already stepping in behind it. Sustainability isn't fading. It's becoming a sharper commercial edge.

That's where Kick And Rush comes in. We don't just deliver merchandise — we make our clients ready for what's next, and we turn that readiness into better, bolder brand choices. When our clients look good and stay ahead, we've done our job.

My commitment: keep Kick And Rush — and every brand we partner with — one confident step ahead.

A word from our CFOO — Henri Caron

Sustainability comes down to three things: data, structure, transparency. Get those right and you don't just tick a box — you hand your clients something they can actually use.

The market is moving toward harmonised, comparable information, and the tools are catching up fast: AI, data brokers, compliance specialists. We're building Kick And Rush to plug straight into that — concrete, efficient, data-driven sustainability our clients can trust and carry into their own reporting.

That's real value, not a nice-to-have.

My commitment: build the data engine that makes sustainable sourcing the easy, measurable choice — for our teams and for every brand we serve.

A word from our Sustainability Officer — Jean Powis de Tenbossche

My focus is simple: product data over storytelling. Anyone can tell a good story. Hard numbers on a product are what make choices objective — and what let our clients pick the responsible option with confidence, not crossed fingers.

Sustainability is a journey without a finish line. We move it forward every year by rationalising, standardising and structuring — step by step, and always a little further than the year before.

I won't pretend it's easy. The skill is spotting the next realistic step and bringing our suppliers and clients along with us. That is exactly the partner Kick And Rush sets out to be.

My commitment: put product-level data at the heart of everything we do, so every Kick And Rush quote can prove its impact — and give our clients one more reason to choose us, again and again.

CHAPTER 1

Kick And Rush at a Glance

Who we are

For more than 27 years, Kick And Rush has helped brands build genuine connections through branded merchandise — promotional products that carry real meaning, from a single item to a full global programme. We work as a partner, not a supplier: from idea to delivery, all under one roof.

We are part of the **Prominate Group**, the global branded-merchandise network, and our core activity is classified under NACE 73.11 (advertising agencies).

2025 at a glance

€25.94M
turnover (FY2025)

79
employees across offices in countries (64.45 FTE)

106 countries
Delivered to in FY2026

450+
clients, from SMEs to multinationals

ISO 9001 · ISO 14001 · EcoVadis · UN Global Compact
Certified

Where we operate

This report consolidates all of our activity across four offices:

- **Wavre, Belgium** — headquarters and our main warehouse, with in-house personalisation
- **Mortsel, Belgium** — now also home to the former Van Bavel – Enjoy Giving team, fully part of Kick And Rush
- **Paris, France**
- **Quatre Bornes, Mauritius** — operating as Goldfish Graphics Ltd

Kick And Rush operates as a Société Anonyme (SA) in Belgium and France; the Mauritius office is our one distinct legal entity, Goldfish Graphics Ltd.

Our people

At the end of 2025 we were **79 employees** (41 in Belgium, 6 in France, 32 in Mauritius) — 64.45 full-time equivalents — alongside 57 students and 15 independent contractors. That is up from 70 employees a year earlier, largely reflecting the integration of the Van Bavel team into our Mortsel office. We look at our people, diversity and development in full in Chapter 6.

Our markets and clients

We are rooted in Belgium and France, strong across Western Europe, and growing globally — in the last fiscal year we delivered to **106 countries** (95 of them fully sovereign states). Our clients span both B2B and B2C, from local SMEs to multinationals, across automotive, electronics, retail, banking, food & beverage, construction, pharmaceuticals, hospitality and marketing.

That spread is a strength: it makes our business resilient and lets learnings from one sector sharpen our sourcing and creativity in the next.

Our credentials

Our management systems and commitments are independently recognised: **ISO 9001** (quality), **ISO 14001** (environmental management), an **EcoVadis** rating, and signatory status to the **UN Global Compact**. These are the backbone of how we hold ourselves to account — and how we give our clients confidence in what we deliver.

CHAPTER 2

Our Sustainability Strategy & Governance

Our strategy: two pillars

Our sustainability work runs on two pillars — one facing outward to our value chain, one facing inward to how we run.

Pillar 1 — Supplier and product impact. This is where we make the biggest difference: how we choose, evaluate and work with suppliers, and how we make the products we offer more responsible. It means responsible sourcing against recognised standards (amfori BSCI, ISO 14001, EcoVadis), certifications and ESG data stored in our ERP for traceability, product evaluation through ecoscore and carbon-footprint data, and translating that data into clear stories that help clients choose better.

Pillar 2 — Internal continuous improvement. This is about embedding sustainability into our own systems and culture: upgrading our digital tools, bringing ESG data into one place, maintaining and expanding our certifications, and equipping our teams to advise clients with confidence. The rule we hold ourselves to is pragmatism — every action has to be practical, achievable and part of daily work.

Where we are, and where we're heading

We are building on real foundations, not starting from scratch. Supplier certifications are already integrated into our ERP; life-cycle and ecoscore tools are in use to assess product impact; and we hold ISO 9001, ISO 14001, EcoVadis and UN Global Compact credentials.

The direction of travel for the year ahead is clear: complete the roll-out of the **L'Objet Média platform** for product carbon footprint and socio-ecoscore, finish embedding sustainability data in our upgraded **Odoo V18** ERP, progress toward **ISO 27001**, and keep publishing this report every year. The goal is simple — make the sustainable choice the easy choice, for our teams and our clients alike.

How we govern sustainability

Sustainability is owned at the top of the business. Senior accountability for our sustainability transition sits with the **Chief Financial & Operating Officer (CFOO)** — a deliberate choice, placing it alongside the data, systems and budget that turn intent into results. The CFOO works in close and regular dialogue with the **Sustainability Officer**, who leads the operational programme day to day, keeping leadership informed, aligned and actively sponsoring the work.

This top-down model means sustainability is treated as a driver of long-term value, not a compliance afterthought — resourced, measured and reviewed like any other part of the business.

Our policy framework

Our commitments are set out in a connected set of published policies — Environmental, Ethics, Sustainable Procurement, Labour & Human Rights, Information Security, Quality, and Health & Safety — each with clear objectives and, increasingly, quantitative targets. The measurable targets behind these policies, and our progress against them, are brought together in Chapter 8.

Our public commitment

Kick And Rush is a signatory to the **UN Global Compact**, publicly committing us to its principles on human rights, labour, environment and anti-corruption. It is the external anchor for the standards we hold ourselves — and our suppliers — to.

Sustainability in how we go to market

Sustainability isn't separate from our commercial strategy — it is part of it. As we shift further toward a service-led, advisory role, we help clients source better products from verified suppliers, and we give them the ecoscore and carbon-footprint data to make informed choices with confidence. Staying ahead of evolving EU rules — from CSRD to product-level requirements like the Digital Product Passport and the Packaging and Packaging Waste Regulation — is part of the value we bring: our clients don't have to catch up, because we already have.

CHAPTER 3

What Matters Most: Materiality

Good sustainability work starts with knowing what actually matters. We use a structured materiality analysis to decide where to focus — and to make sure this report spends its weight on the things that count, not the things that are easy to measure.

How we assess materiality

Our framework is built on the European Sustainability Reporting Standards (ESRS). We assess each topic on four impact dimensions — **seriousness, extent, reversibility and likelihood** — on a 1-to-4 scale, and we place each one along our value chain, from raw-material sourcing through production, packaging and distribution to use and end-of-life, as well as within our own operations. Every topic is classified as Environmental, Social or Governance.

Our analysis covers **40 topics** across those three dimensions and the full value chain.

What matters most — and where we act on it

For a branded-merchandise partner, the topics that matter cluster where our real impact lies: in the products we source and the supply chain behind them, far more than in our own offices. The table below sets out our material themes, why each matters for Kick And Rush, and where this report addresses it.

Material theme	Why it matters for us	ESRS	Covered in
Responsible sourcing & supplier practices (environmental and social)	Most of our impact sits upstream; much sourcing is from higher-risk regions	S2 · E1/ E5	Chapter 4
Product design, materials & circularity	Our products carry our footprint — and clients increasingly demand better	E5	Chapter 4
Product safety & responsible chemicals	Promotional products must be safe; REACH/ SVHC and material safety apply	S4 · E2	Chapter 4
Climate change & energy	·99% of our footprint is Scope 3, driven by purchasing	E1	Chapter 5
Waste & resource use	Office and warehouse waste, packaging, circular reuse	E5	Chapter 5
Employee health, safety & well-being	Warehouse and office safety, ergonomics, a healthy workplace	S1	Chapter 6
Fair work, training & inclusion	Fair pay, collective bargaining, development, diversity	S1	Chapter 6
Business ethics & anti-corruption	High-risk sourcing raises real bribery/conflict exposure	G1	Chapter 7
Responsible information management	We hold client, employee and partner data	G1	Chapter 7

These material themes line up closely with the sustainability issues our industry is independently assessed on — a useful check that we are focusing our effort in the right places.

From analysis to action

Materiality is not a paperwork exercise for us — it sets the shape of this report. Each material theme above has a home in the chapters that follow, and the underlying assessment is set out in full in Appendix B.

CHAPTER 4

Responsible Products & Sustainable Procurement

This is where Kick And Rush makes its biggest difference. As a service-led branded-merchandise partner, most of our footprint — and most of our opportunity — sits in the products we source and the suppliers behind them. So this is where we put our energy: better products, a better-governed supply chain, and the data to help our clients choose well.

Our merch strategy and the Core Range

At the heart of our offer is the **Core Range** — a curated, centrally managed selection of products chosen for quality, performance and sustainability. Standardising it means consistency, less duplication, and a reliable set our teams can recommend with confidence. Within it, sustainable options aren't just available — they're put first.

Sustainability here is a standard, not a label. For each product we work toward the data that makes impact visible: carbon estimates across the lifecycle, an **eco-score** ranking environmental impact from 0 to 100, and dual pricing that shows both the economic and the ecological cost of a choice. It's how we turn "be more sustainable" into something a client can actually see and decide on.

Helping clients choose better

Our promise — helping our clients make better choices — runs on data, not slogans. Through the **L'Objet Média** socio-ecoscore framework we assess products against environmental and social criteria, and we build that scoring into our sourcing so a client is always offered a responsible alternative. Our ambition is that the vast majority of our offers include at least one product scoring well on the socio-ecoscore — giving buyers a credible, lower-impact option every time, backed by numbers rather than claims. (Progress against this and our other product targets is in Chapter 8.)

Circularity in practice

We design and source for longer life, and we keep materials in use wherever we can:

- **Design for longevity** — durable, repairable, refillable and reusable products over throwaway ones, and client education toward fewer, better items.
- **Responsible materials** — recycled, renewable and non-hazardous materials, with suppliers held to recognised standards such as **GRS** (Global Recycled Standard) and **OEKO-TEX**.
- **Reuse and upcycling** — take-back and reuse pilots, and turning surplus material into new, valued products.

Three examples show how this works in practice:

- **Repair-first for a public-transport operator.** For a client's branded watches — inherently repairable — we send nothing new as a replacement. Defective items go back to the supplier for repair, with the customer informed of the timeline up front. Longevity respected, waste avoided.
- **Closed-loop reuse for an aerospace client.** All product models are returned to our warehouse, catalogued, and their components reused — to repair units, complete missing parts, or support new runs. Every part gets a potential second life.
- **Textile upcycling for a global crafts brand.** Employee clothing is collected and sorted at our Wavre site to be transformed into new products — bags, accessories, insulation — rather than sent to landfill, building toward a closed-loop textile system.

We also recover large-format campaign material — advertising tarpaulins and banners — and upcycle it into durable branded bags, giving short-life event media a lasting second life.

Responsible sourcing and supplier due diligence

Because our impact is concentrated upstream, our supply chain is where we hold the line hardest.

We work toward a focused base of trusted suppliers, organised into clear tiers, and we prioritise partners who meet recognised sustainability standards — **amfori BSCI**, **ISO 14001**, **EcoVadis**, and social-audit schemes such as **Sedex/SMETA** and **SA8000**. CSR alignment is built into how suppliers earn Key Supplier status and the purchasing volume that comes with it — so doing the right thing is also the commercially rewarded thing.

Our due-diligence toolkit runs across the relationship:

- a **Supplier Code of Conduct** aligned to the ETI Base Code, the UN Global Compact and amfori BSCI;
- **contractual clauses** on environmental responsibility, social responsibility, REACH/SVHC, anti-slavery, data protection and, now, PPWR — carried in our supplier agreements and auto-attached to purchase orders;
- a **Supplier Sustainability Assessment Questionnaire (SSAQ)** to gauge alignment;
- **sustainability risk analysis** of our top suppliers, covering their certifications and public ESG disclosure;
- **on-site social audits** under recognised schemes for higher-risk sourcing; and
- a **corrective-action** process that turns issues into improvements.

We're honest that visibility deepens as we go: many of our key suppliers are stockists, so reaching into the deeper tiers of the chain is ongoing work — and exactly why we keep tightening our data and requalification process.

Product safety and responsible chemicals

Promotional products end up in people's hands, so safety is non-negotiable. Much of our sourcing passes through regions where material safety needs active management, so we require suppliers to comply with **REACH** and to disclose substances of very high concern (SVHC), and we favour materials certified to standards like **OEKO-TEX** and **GRS**. It's a core part of what "responsible product" means for us — not just lower carbon, but safe in the hand.

The standards we work to

Our approach is anchored in the frameworks that define good practice in our industry — **amfori BSCI**, **Sedex/SMETA**, **SA8000**, **GRS**, **OEKO-TEX**, the **L'Objet Média** socio-ecoscore, **EcoVadis**, and the **UN Global Compact** — so our clients can trust that "responsible" means something specific and verifiable.

CHAPTER 5

Environment & Climate

For a service-led business, our environmental story has an unusual shape: our own offices and warehouse use relatively little, while the overwhelming majority of our footprint sits in the products we buy for our clients. That single fact shapes everything that follows — and it's why our climate effort points squarely at the supply chain, not just the thermostat.

Our carbon footprint

We estimate our footprint each year using the Carbon Cockpit Scan from D-Carbonize, across Scope 1, 2 and 3.

Scope	2024	2025
Scope 1 (direct)	64 tCO_2e	70.2 tCO_2e
Scope 2 (purchased energy)	4.96 tCO_2e	5.42 tCO_2e
Scope 3 (value chain)	6,647 tCO_2e	8,961 tCO_2e
Total	**6.72 $ktCO_2e$**	**9.04 $ktCO_2e$**
Scope 3 share	98.9%	99.2%

The headline is unmistakable: around **99% of our footprint is Scope 3**, and the great majority of that is the purchase of raw materials and products. Our direct emissions (Scope 1) and purchased energy (Scope 2) together account for well under 1%.

Both years are shown on the same corrected basis (see About This Report for the 2024 restatement). Our footprint rose year-on-year, driven mainly by higher purchasing volume and by more complete recording of purchased materials in our systems — better data capturing more of the real picture, rather than a change of method.

A limitation worth stating. Scope 3 is by far our largest share, and it comes mainly from the purchase of products. That makes our total highly sensitive to product-level data — and that data is not yet complete or consistently structured in our systems. Our Scope 3 figures are therefore estimates that will sharpen as our product data improves, and there is more we expect to be able to measure as our carbon-footprint project matures.

Reducing our impact

Because our impact is concentrated in purchasing, that is where we focus. Our climate approach works on four fronts:

- **Operational efficiency** — energy-efficiency improvements at our Wavre site (including a heating-unit replacement) and a planned move to on-site renewable generation.
- **Value chain and procurement** — engaging suppliers to cut upstream emissions in our highest-impact categories, and prioritising lower-carbon materials.

- **People** — climate-literacy training and the Employee & Consultant Pledge, so carbon-conscious choices become part of everyday decisions.
- **Data and measurement** — investing in product-level life-cycle assessment (LCA) so we can see, and then reduce, the emissions that sit inside each product.

That last point is the key that unlocks the rest. Meaningful reduction targets on Scope 3 depend on reliable product-level data — so our priority is to build that foundation first, through the LCA and socio-ecoscore work, and set targets on the emissions that actually matter as the data becomes robust.

Energy

Energy use at our Wavre headquarters — the one site currently metered for this — was approximately **202 MWh in 2025** (electricity 19.3 MWh; natural gas ·15,900 m^3, roughly 183 MWh), up from about 169 MWh in 2024. The increase tracks higher on-site occupancy after the team grew; measured per full-time employee, energy intensity actually fell. We conservatively report our renewable share as 0%, since our supply mix isn't disclosed to us and we hold no Guarantees of Origin — a gap the planned solar installation is intended to start closing.

Waste and materials

At Wavre, total waste fell to **12.3 tonnes in 2025**, down from 15.0 tonnes in 2024, with **zero hazardous waste** in both years. Every stream except general residual waste is diverted to recycling or reuse, and our warehouse team works with a reuse partner to give surplus merchandise a second life. (Our circular-economy programme — design for longevity, upcycling and reuse — is set out in Chapter 4.)

Water

Water is not a material aspect of our operations: we use none in production, only for sanitary, kitchen and cleaning purposes. Consumption at Wavre was 165 m^3 in 2025. We report it for completeness.

Biodiversity

Our four offices sit in urban or residential settings, and we carry out no industrial or land-altering activity, so our operations have no direct impact on biodiversity. Two sites are near Natura 2000 areas — our Wavre HQ lies between two protected forests, and our Mortsel office is close to protected fortifications repurposed as bat habitats. From August 2026, the Mortsel office relocates into a coworking space within one of those Natura 2000 fortification sites; we note this openly and will manage our presence there with appropriate care for the habitat.

Managing climate risk

We assess the climate-related risks to our business across three horizons:

- **Short term** — delivery delays (medium risk).
- **Medium term** — loss of clients if our sustainability credentials fall short (high risk).
- **Long term** — supply-chain disruption and rising insurance costs (medium-to-high risk).

The physical hazards we track are heatwaves, heavy precipitation and flooding, and drought and water stress in supplier regions — all of which can disrupt logistics, warehousing or upstream production. On the transition side, the regulatory picture is shifting: with the CSRD simplified and postponed under the EU's Omnibus package, emphasis is moving toward product-level rules such as the Digital Product Passport and the Packaging and Packaging Waste Regulation. Client demand for low-carbon merchandise remains, and the reputational expectation to demonstrate real climate responsibility is only growing. Staying ahead of all of this is part of the value we bring.

CHAPTER 6

Our People

Kick And Rush is its people — the "kickers" who turn a client's idea into something real. As we've grown and brought new teams on board, looking after that community well has only become more important.

Our workforce

At the end of 2025 our team numbered **79 people** across our four offices — 41 in Belgium, 6 in France and 32 in Mauritius — around 64.45 full-time equivalents, complemented by students. That's up from 70 a year earlier, mainly reflecting the integration of the former Van Bavel team into our Mortsel office.

Diversity

Women make up **57% of our workforce in 2025**, up slightly from 56% in 2024 — a healthy balance in an industry that isn't always so. At management level the picture is more mixed: the female-to-male ratio was 23% in 2025 (3 women to 13 men), compared with 39% in 2024 (5 women to 13 men) — largely the effect of individual changes in a small management group rather than a structural shift. In 2025 our governance body (the Executive Committee) comprised one woman and five men, unchanged from 2024. Building stronger representation at senior levels is an area we're conscious of as we grow.

Turnover

Overall turnover was **22% in 2025**, up from 13%. The rise is largely explained by the integration of the Van Bavel team into our workforce scope, combined with a small number of individual departures — it does not reflect a structural change in how people stay with us.

Health and safety

Keeping our people safe is non-negotiable, and the record reflects it: **zero recordable work-related accidents and zero work-related fatalities** across all our operations, in both 2025 and 2024.

Fair pay and benefits

100% of our employees are paid above the applicable minimum wage, and across our European offices they are further protected by sector-level collective agreements. We back this with competitive benefits and a structured, skills-based approach to careers and internal mobility.

Listening and social dialogue

We foster open communication and constructive feedback, and give our people clear channels to be heard — regular one-to-one meetings, end-of-year evaluations, and a confidential whistleblowing route. In May 2025 we launched a new **Welfare Team Europe**, building on the long-standing committee already in place in Mauritius. It brings together seven employee representatives (three from Wavre, three from Mortsel, one from Paris), has its own budget, meets monthly, and sits down with the CEO at least four times a year — an active forum for improving the working environment.

Learning and development

Development is continuous here. In 2025, training averaged **4.3% of total working time** per employee, in line with our commitment, supported by formal sessions, mentoring and job shadowing open to everyone after six months' tenure.

Human rights

Our Code of Conduct — aligned with the Universal Declaration of Human Rights, the OECD Guidelines, the UN Global Compact and the amfori BSCI Code — covers child labour, forced labour, human trafficking, discrimination and accident prevention, and applies to our own workforce as well as our suppliers. Every new hire reviews and signs our Employee & Consultant Pledge, embedding these standards from day one.

CHAPTER 7

Ethics & Business Conduct

Trust is the foundation of every client relationship we have. We protect it with clear rules, real controls, and a culture where doing the right thing is simply how we work.

Our Code of Conduct and anti-corruption

Every member of our team signs our Code of Conduct — **100% in 2025** — setting out clear expectations on fairness, respect, labour rights and anti-corruption. It is reinforced by practical controls: tiered approval flows on higher-value orders to reduce corruption risk, and anti-bribery and ethical-conduct awareness built into onboarding and everyday internal communication.

Speaking up

Anyone — inside or outside the company — can raise a concern through our confidential whistleblowing channel, managed by our Ethics Officer with clear protection for whistleblowers. Reviewed in 2024 and communicated internally in three languages, the procedure was published on our website in 2025 to make it fully accessible. Every reported concern is committed to review within ten business days.

A clean record

Our conduct record for 2025 is clean across the board:

- **Zero** confirmed human-rights incidents (child labour, forced labour, discrimination or other) — as in 2024.
- **Zero** confirmed ethical incidents raised through the whistleblowing procedure.
- **Zero** convictions and **zero** fines for corruption or bribery — as in 2024.

Responsible information management

We hold client, employee and partner data, and we treat protecting it as an ethical duty, not just an IT task. We are strengthening our information-security management with the aim of achieving **ISO 27001** certification — enforcing single sign-on and multi-factor authentication across our core platforms (Microsoft 365, Odoo, Magento), and completing information-security risk assessments across our IT estate. In 2025 we recorded **zero confirmed data breaches and zero substantiated privacy complaints**, a figure we now monitor and report every year.

Where our revenue comes from

Our revenue comes entirely from the branded-merchandise products and services we provide. By nature, then, **none of it is generated by activities in controversial weapons, tobacco, fossil-fuel production, or the production of pesticides and other agrochemicals — 0% across all four**, in 2025 as in 2024. Some of our clients do operate in these industries — conventional military and aerospace among them — but what we supply them is merchandise; we hold no revenue from those sectors' own activities. We continue to strengthen how client sectors are recorded in our systems to keep sharpening this picture.

CHAPTER 8

Targets & Progress

We know we are at the beginning of this journey, and progress matters to us more than perfection. The table below brings our policy objectives together with where we currently stand — each linked to its VSME disclosure and ESRS datapoint. Some are in place, others are still work in progress, and we report them as they are.

Status key: Achieved · On track · In progress

Environment

Objective	Progress (2025)	Status	VSME · ESRS
Fleet 90% electric by Jan 2026; 100% by 2027	>90% electric as of mid-2026; transition continuing to 100%		B03 · E1-6
Reduce energy consumption per FTE (Wavre)	Energy per FTE down despite headcount growth (electricity -4%/FTE)		B03 · E1-5
Install solar panels at Wavre by 2027	In discussion with the building owner (we are the tenant)		B03 · E1-5
100% waste sorting at Wavre	Achieved		B07 · E5-5
Annual carbon audit (Scope 1-3)	Completed for 2025 (9.04 ktCO_2e)		B03/C03 · E1-6
100% product descriptions in Odoo & Magento	Achieved for in-stock products		B07/C01 · E5-2
Present socio-ecoscore principles to all colleagues	Delivered (Back-to-School, Sept 2025)		B02 · E5-2
RMA processing fully managed in Odoo	Reviewed and streamlined (Odoo V18)		B07 · E5-5

Sustainable Procurement

Objective	Progress (2025)	Status	VSME · ESRS
Risk analysis of top-10 suppliers	Completed (certifications + ESG disclosure)		C06 · S2-4
≥10 suppliers complete the SSAQ	10 completed		C06 · S2-2
100% procurement staff trained on sustainability	Delivered via training, supplier visits and Core Range guidance		B02 · S1-13
Track 40 supplier corrective actions	40+ registered and analysed		C06 · S2-4
≥70% of suppliers under contract with env/labour/HR clauses	Key suppliers covered; terms auto-attached to purchase orders; purchase-value % being quantified		C06 · S2-1
CSR-aligned suppliers rewarded with volume	Being built into supplier tiering		B02 · G1-2
≥20% of suppliers with signed Code of Conduct on file	Signed but traceability/tracking being improved		C06 · S2-1
≥30% of non-EU purchase value socially audited	Not yet measurable — ERP metadata being built		C06 · S2-4
95% of offers include a ≥60% socio-ecoscore option	Methodology live; ERP automation in progress (L'Objet Média)		B07 · E5-2

People (Labour & Human Rights)

Objective	Progress (2025)	Status	VSME · ESRS
Safe and healthy workplace — 0 incidents	0 work-related incidents		B09 · S1-14
Fair, competitive remuneration	100% paid above minimum wage		B10 · S1-10
≥4% average training time per employee	4.3% of working time		B10 · S1-13
Publish and maintain whistleblowing procedure	Published on website (2025), maintained		B10 · S1-8
Strengthen dialogue via a European welfare team	Welfare Team Europe established		B10 · S1-3
Inclusive workplace — 0 confirmed complaints	0 confirmed complaints		C07/B08 · S1-17/ S1-6
Supplier Code of Conduct & on-site audits (labour rights)	Managed via procurement due diligence		C06 · S2-5
Ethical third-party engagement (business-lunch policy)	Full compliance in ERP records		B11 · G1-4

Ethics

Objective	Progress (2025)	Status	VSME · ESRS
100% of employees sign the Code of Conduct	100% signed		B11/C02 · G1-1
Review reported ethical incidents within 10 business days	Procedure in place; 0 confirmed incidents		C07 · S1-17
100% of key suppliers screened for ethical compliance	All key suppliers screened, no concerns		C06 · G1-2

Responsible Information Management

Objective	Progress (2025)	Status	Standard · ESRS
Information-security risk assessment across all IT assets, annually	Completed; corrective actions implemented		ISO 27001 · G1-1
SSO/MFA across all core platforms (M365, Odoo, Magento)	Enforced		ISO 27001 · G1-1
Zero confirmed data breaches / substantiated privacy complaints	0 confirmed, reported annually		GRI 418-1 · G1-1
Work toward ISO 27001 certification	Management system being strengthened toward certification		ISO 27001 · G1-1

CHAPTER 9

Looking Ahead

We are at the start of this journey, not the end of it — and we would rather move forward steadily than overpromise. Here is where we are heading next.

Better product data. Our biggest priority is also our biggest lever. We will keep building product-level life-cycle and socio-ecoscore data into our ERP through the L'Objet Média platform, so that more of every quote can show its real footprint — and so that, once the data is robust, we can set credible reduction targets where it matters most: in what we buy.

A stronger supply chain. We will deepen supplier due diligence, widen the reach of social audits into higher-risk sourcing, and improve how certifications and audit data are tracked in our systems — turning good intentions into evidence we can stand behind.

Certifications and readiness. We will maintain our ISO 9001, ISO 14001, EcoVadis and UN Global Compact credentials, and work toward ISO 27001 certification. And we will stay ahead of the EU's shift toward product-level rules — the Digital Product Passport and the Packaging and Packaging Waste Regulation — so our clients never have to catch up.

Cleaner operations. We will continue our move to a fully electric fleet by 2027, pursue on-site renewable energy at Wavre, and keep improving the efficiency of how we work.

None of this happens alone. Our role is to help the brands we work with make better choices — and to keep raising the bar for ourselves and our partners, one realistic step at a time.

APPENDIX A

VSME · ESRS Content Index

Basic Module

VSME	Disclosure	ESRS (best-fit)	In report	Status
B01	Basis for preparation (scope, entity, employees, turnover, certifications)	BP-1, BP-2 · ESRS 2 General	About This Report; Chapter 1	Reported
B02	Practices, policies & targets for the sustainability transition	G1-1 · E1-1	Chapters 2 & 8	Reported
B03	Energy & greenhouse-gas emissions (Scope 1 & 2, energy)	E1-5 (energy) · E1-6 (GHG)	Chapter 5	Reported
B04	Pollution of air, water and soil	E2-4	—	N/A
B05	Biodiversity (sites near sensitive areas, land use)	E4-5	Chapter 5	Reported
B06	Water (consumption; withdrawal)	E3-4	Chapter 5	Reported (withdrawal N/A)
B07	Resource use, circular economy & waste	E5-4, E5-5	Chapters 4 & 5	Reported
B08	Workforce — general characteristics (headcount, gender, country, turnover)	S1-6	Chapter 6	Reported
B09	Workforce — health & safety	S1-14	Chapter 6	Reported
B10	Workforce — remuneration, collective bargaining & training	S1-10 · S1-8 · S1-13	Chapter 6	Reported (pay gap N/A)
B11	Convictions & fines for corruption and bribery	G1-4	Chapter 7	Reported

Comprehensive Module

VSME	Disclosure	ESRS (best-fit)	In report	Status
C01	Business model & sustainability-related initiatives (products, markets, relationships, strategy)	ESRS 2 SBM-1 · G1	Chapters 1 & 4	Reported
C02	Governance — practices, policies, most senior accountable	G1-1 · ESRS 2 GOV-1	Chapter 2	Reported
C03	GHG reduction targets & climate transition (Scope 3, transition plan, actions, total)	E1-1 · E1-4 · E1-6	Chapter 5	Reported (reduction target N/A — in progress)
C04	Climate risks (hazards, transition events, exposure)	E1 (climate resilience)	Chapter 5	Reported
C05	Additional workforce characteristics (ratios, management gender)	S1-6 · S1-9	Chapter 6	Reported
C06	Human-rights policies & processes (due diligence, grievance)	S1-1, S1-3 · S2-1, S2-2, S2-4, S2-5	Chapters 6 & 4	Reported
C07	Severe negative human-rights incidents (incidents, grievance, monitoring)	S1-17	Chapters 6 & 7	Reported
C08	Revenues from certain sectors / EU-benchmark exclusions	G1	Chapter 7	Reported
C09	Gender diversity ratio in the governance body	S1-9 · ESRS 2 GOV-1	Chapter 6	Reported

Internal-policy KPIs

The measurable targets behind our five policies (Environmental, Sustainable Procurement, Labour & Human Rights, Ethics, Responsible Information Management) are set out in **Chapter 8 — Targets & Progress**, where each KPI carries its own VSME code and ESRS datapoint (with GRI 418-1 and ISO 27001 as the anchors for information security, which VSME does not cover).

APPENDIX B

Materiality Analysis

Environment

Topic	Value-chain focus	ESRS	Materiality	Type
Climate change & GHG emissions	Purchasing, logistics, operations	E1	**High**	Risk & opportunity
Responsible sourcing — supplier environmental practices	Raw materials / sourcing	E1/E5 · S2	**High**	Risk
Resource use, circular economy & waste	Products, packaging, end-of-life	E5	Medium	Opportunity
Product materials & chemical safety	Products / use	E2 · S4	Medium	Risk
Lower-impact offer & environmental advocacy	Products, client choice	E1/E5	Medium	Opportunity
Renewable energy & energy efficiency	Own operations	E1	Medium	Opportunity
Biodiversity, water & local pollution	Own sites	E3/E4	Low	Risk

Social

Topic	Value-chain focus	ESRS	Materiality	Type
Employee health, safety & well-being	Own workforce	S1-14	**High**	Risk & opportunity
Responsible sourcing — supplier social & labour practices	Raw materials / sourcing	S2	**High**	Risk
Working conditions & fair remuneration	Own workforce	S1-10	Medium	Opportunity
Career management, training & development	Own workforce	S1-13	Medium	Opportunity
Diversity, equity & inclusion (added)	Own workforce	S1-6/S1-9/ S1-17	Medium	Risk & opportunity
Social dialogue & worker voice	Own workforce	S1-8/S1-3	Medium	Opportunity

Governance

Topic	Value-chain focus	ESRS	Materiality	Type
Business ethics & anti-corruption (strengthened)	Whole business & sourcing	G1-1/ G1-4	Medium	Risk
Responsible information management & data security	Own operations, third-party data	G1-1	Medium	Risk
Regulatory compliance & certifications	Whole business	G1	Medium	Risk
Supply-chain resilience & transparency	Sourcing / distribution	G1 · S2	Medium	Risk & opportunity
Customer satisfaction, product information & consumer safety	Use / next use	S4 · G1	Medium	Risk & opportunity

Topics marked "added"/"strengthened" reflect the recalibration toward our industry risk profile: a dedicated diversity & inclusion topic, a dedicated anti-corruption topic, and product chemical safety framed around consumer exposure — alongside raising supplier practices and employee health & safety to High.

Tracked separately — operational & commercial risks (not ESG-material)

These are managed in the ordinary course of business and sit outside the ESG materiality set: e-commerce and sales growth, marketing and brand awareness, graphic-design differentiation, warehouse and inventory optimisation, performance-monitoring systems, access to funding and insurance, shareholder value, and procurement-cost fluctuations.

APPENDIX C

Basis of Preparation & Limitations

Reporting entity and consolidation

This report is prepared on a consolidated basis for Kick And Rush across its four offices — Wavre and Mortsel (Belgium), Paris (France) and Quatre Bornes (Mauritius). Legal entities: Kick And Rush SA (Belgium and France) and Goldfish Graphics Ltd (Mauritius). The former Van Bavel – Enjoy Giving activity is fully integrated into Kick And Rush and reported within the Mortsel office.

Reporting periods and geographic scope by metric

Metric group	Period	Geographic scope
Turnover, balance-sheet total, NACE, sensitive-sector revenue (C08)	Fiscal year (last closed & audited, FY2025)	Company-wide
Workforce (headcount, gender, turnover, ratios), training, remuneration, health & safety, incidents	Calendar year 2025 (some fiscal-year, per source)	Company-wide
Energy, Scope 1 & 2 emissions, waste, water	Calendar year 2025	Wavre office (the only site currently metered)
Scope 3 emissions	Calendar year 2025	Value chain; French warehouse (Norlog) logistics excluded (no operational control); some sub-items Wavre-only
Biodiversity, land use	—	All four sites

Frameworks and standards

Prepared in the VSME format (Basic + Comprehensive modules) and aligned to the ESRS at datapoint level (see Appendix A). ESRS is the credited reporting standard referenced. GRI 418-1 and ISO 27001 anchor the information-security disclosures, which VSME does not cover. The report is **not externally assured**.

Data sources and external providers

Source	Feeds
D-Carbonize (Carbon Cockpit Scan)	Scope 1, 2 & 3 carbon footprint
Third-party logistics portal	Waste reporting (Wavre)
Odoo ERP	Financials, supplier certifications, purchasing, waste/energy vendor bills
HR department records	Workforce, remuneration, training (ISO statistics)
QGIS, WalOnMap, Geopunt, EEA Natura 2000 viewer	Biodiversity proximity

Estimations, assumptions and limitations

- Natural-gas volume is converted to energy using a standard Belgian high-calorific factor (·11.5 kWh/m³); actual factors vary, so energy figures are estimates.
- Renewable share of purchased energy is conservatively assumed to be 0% (supply mix not disclosed; no Guarantees of Origin held).
- Scope 3 is our largest share and comes mainly from product purchases; product-level data is not yet complete or consistently structured in our systems, so Scope 3 figures are estimates that will improve as the data matures.
- Environmental flows (energy, water, waste) are measured at Wavre only.
- Client sectors are not yet fully categorised in the ERP; sector-exposure figures (C08) are being strengthened.

Restatements of prior-year figures

- **Carbon footprint:** 2024 total restated from 16.02 to 6.72 ktCO_2e (Scope 3 from 15,950 to 6,647 tCO_2e) following correction of emission weighting-factor errors; both years shown on the corrected basis.
- **Workforce headcount:** 2024 restated to 70; the previously published 79 corresponds to 2025.
- **Controversial-weapons revenue:** reported as 0% for both years; revenue previously attributed here relates to conventional military/aerospace clients, outside the controversial-weapons definition.

Omitted disclosures

Disclosure	Status	Reason
B04 — Pollutants to air, water, soil	N/A	Service company; no production site generating direct emissions
B06 — Total water withdrawal / water-stress	N/A	No water used in production
B10 — Gender pay gap	Not reported	Diverse roles/experience in an SME make a meaningful figure not yet calculable
C03 — GHG reduction target	In progress	Requires reliable product-level LCA data; baseline work under way

Events after the reporting period

- From August 2026, the Mortsel office relocates into a coworking space within a Natura 2000 fortification site (Edegem).
- The migration to Odoo V18 was completed in April 2026.

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