MRC ANNO 1712 LIVERPOOL ESG Report 2025

About this report

Statement Senior Leadership





Statement

As the senior leadership team at E&A Scheer, we recognise our duty to uphold the integrity of ESG aspects within our company. We believe this ESG report thoroughly addresses all issues that have, or may have, a material impact on our capacity to generate value.

In 2024, the external landscape continued to be difficult, marked by persistent geopolitical tensions and a macroeconomic backdrop characterized by inflation and increasing interest rates. Additionally, our industry has experienced substantial transformation during this time.

About this report

Scope



- Frameworks applied
 - SDGs
 - UN Global Compact
 - Alternative performance measures
- Reporting principles for defining report content
 - Materiality
 - Sustainability Context
 - Completeness
- Reporting principles for defining report quality
 - Accuracy
 - Balance
 - Clarity
 - Comparability
 - Timeliness
 - Verifiability
- Scope and reporting period

This report is published annually. In line with the financial reporting the reporting period which is 1 January to 31 December. The report covers all entities within the E&A Scheer group.

The scope for the social performance indicators is based on headcount, defined as the number of physical people.

Our safety data covers all production sites. The scope for environmental performance indicators covers all production sites.
The numbers for scope 3 are partially calculated*.

* We are working together with our Suppliers to obtain and verify data that would replace the calculated data in the future.



ESG Report - 2025

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Introduction

E&A Scheer

The Main Rum Company

E&A Scheer offers expertise in bulk sugarcane distillates, mainly Rum and Batavia Arrack. We develop and provide consistent Rum Blends for a range of industrial customers worldwide.

The Main Rum Company offers a wide range of rare and old Rums in cask. Many types, many origins, individual story per cask.

*Please note that any reference to "E&A Scheer" in this report refers to the E&A Scheer Group, which also includes The Main Rum Company.





The company which is all about Rum



E&A Scheer is a company dedicated to supplying Rum in a B2B environment.



In Amsterdam, E&A Scheer creates and supplies reproducible tailor-made Rum blends in bulk, offering a full spectrum of Rum varieties targeting different industries.

The company sources Rum from over 40 different origins and distilleries worldwide, working with a full spectrum of flavours to create blends for specific customer requirements.



The Main Rum Company in Liverpool provides a selection of unique, old, and rare Rum casks, focusing on rare-aged Rum and the premium market.

Rum is readily available from inventory in Amsterdam and Liverpool, and can come from any origin, age, or price.





How Rum is made

We focus on Rum, Cachaca and Batavia Arrack. A brief description of the production process.

The process of Rum

Sugarcane, fermentation, distillation, aging





The base material for Rum is always sugarcane, and the production process includes fermentation, distillation, and aging.

Key factors in the aging of Rum include local tradition, type of wood used, char-level, size of barrel used, climate conditions, time in the barrel, and alcohol percentage.



Slow Fermentation - Batch Fermentation -



Fast Fermentation
- Controlled
Fermentation -

Fermentation is the process where sugars are converted into alcohol by yeast.

Distillation is the process of separating alcohol from the fermented mixture to increase its concentration



Pot Still - Batch Distillation -



Column Still - Continuous Distillation

Rum production

Some key factors in the aging of Rum



Several factors influence the characteristics of a final product.

Local tradition plays a crucial role in shaping practices and techniques. The type of wood used is also significant, as different woods impart unique flavors and qualities. The char level of the barrel affects the intensity and nature of these flavors. Additionally, the size of the barrel used can impact the aging process, while climate conditions contribute to the overall maturation environment. The time spent in the barrel further develops the product's character, and the alcohol percentage determines its strength and balance.





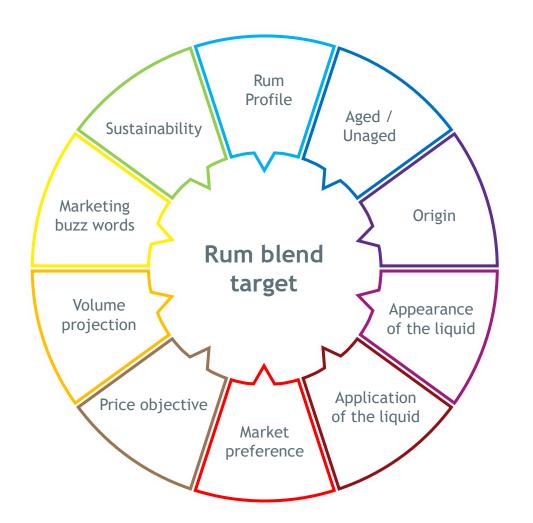
Blending

E&A Scheer's mission is to create value for our clients by developing unique Rum blends. We supply these with consistent quality and highest level of service and sustainability.

Blending custom-made spirits for our customers



Providing Rum brand owners with the liquid they need



The Blending Tool at E&A Scheer is a specialized tool used in our Rum blending process. It represents the first step in creating a unique bespoke Rum blend.

The tool is designed to gather detailed information from customers about their preferences and requirements, including Sustainability. This information is then used to

Create custom-made Rum blends for each client

Provide Rum brand owners with the liquid they need

Offer a full spectrum of styles, flavours, tastes and origins



Quality

Quality is at the heart of everything we do. Our operations are guided by internationally recognized standards which reflect our dedication to consistent quality management and robust food safety practices.

Quality

Quality Assurance







E&A Scheer is ISO 9001 (Quality Management) and FSSC 22000 (Food Safety) certified.

Both certifications are combined in our Quality Manual which consists of profiles, procedures, and work instructions.

To keep this up to date we annually conduct internal audits, and we are audited every year by external auditors.

All deviations are registered as a non-conformity, a way to continuously improve ourselves.



We take pride in the fact that, thanks to our three foundational pillars, we have not experienced any incidents in recent years.

Here are some of the measures we have implemented:

- Established partnerships with our suppliers
- Conducting quality inspections on all incoming and outgoing products
- Ensuring all packaging is securely sealed



ESG

As a significant buyer and supplier of Rum in bulk, E&A Scheer plays a pivotal role in the global Rum industry. We strive to use our leadership to drive Environmental, Social and Governance (ESG) related issues across the supply chain and make a significant and sustainable impact.

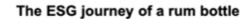
ESG Journey

Our influence and role within the supply chain



In 2023, PWC conducted thorough research and published a report detailing the ESG journey of a Rum bottle.

Examining the supply chain reveals that E&A Scheer has a significant impact in certain elements (2) and a partial influence regarding transportation. This occurs because we primarily manage transport for our clients, although there are instances when they handle it independently.

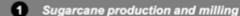


E&A Scheer's influence in operations

E&A Scheer's influence in value chain

Currently outside E&A Scheer's influence





1.1 ESG Material topics:

working conditions management



Human rights &



1.2 Sustainability certifications, on-site due-diligence and

methods address ESG challenges at the source of rum.







Pollution of air. water and soil friendly production

Energy usage



2.1 ESG Material topics:





water and soil



Waste

Ageing, blending & Sourcing 3



emissions

2.2 Innovative rum production methods aim to reduce water-use, waste generation, energy-consumption and CO2 release during the fermentation and distilling process (e.g. milling waste as biofuel and wastewater as fertiliser).

Packaging and Distribution 4

increased use of mechanical harvesting and regenerative farming







emissions



Circularity & Waste

Transportation partially under E&A Scheer's influence in the value chain

3.1 ESG Material topics:

or ESG issues can be replaced.







Sourcing 3.2 Aged rum has a higher carbon footprint due to evaporation of liquid from casks. Using sustainable transport methods reduces carbon emissions.

Blending rum can mitigate sourcing risks since suppliers with capacity limits

4.2 Circularity & packaging waste is an increasing concern, just as the carbon footprint of glass packaging and transport. Brand owners experiment with alternative packaging to traditional glass containers.

5 Consumption and Disposal

5.1 ESG Material topics:



Circularity & Waste



consumption

5.2 Responsible drinking campaigns in the EU1 focus on consumption of lower volumes. At the same time, sales of higher quality (premium) rums increased2,3.



ESG

Double Materiality Assessment - Topics



In 2024, E&A Scheer conducted a Double Materiality Assessment (DMA) in collaboration with MasterSustainability.

The topics identified as material are:



Environment

E1: Climate Change

E2: Pollution

E3: Water and Marine resources

E5: Circular Economy



Social

S1 - Own Workforce

S2 - Workers in the Value Chain



Governance

G1 - Business Conduct



ESG

Assessment and goals



The topics have resulted in the following objectives



E1: A Sustainable Future

Combat Climate Change

E2: A Healthier Planet
Eliminate Pollution

E3: A Thriving Ecosystem

Preserve Water and Marine Resources

E5: Sustainable Practices
Advance Circular Economy



S1 - Empowered WorkforceOrganizational Excellence

S2 - A Socially Responsible Value ChainAwareness and Transparency



G1 - Sustainable Business Conduct Uphold Ethical Standards

Key topics and approach



Key topics in responsible sourcing



 (Especially) large customers are increasingly focused on supply chain transparency. This will be accelerated by the upcoming CSDDD regulation, which makes human rights diligence mandatory for large customers



 Rum production requires large quantities of water and energy to farm, distil and transport inputs.
 Rum industry customers are starting to source rum with less impact on the environment (e.g. increase efficient (rain-) water use¹, and, renewable energy)



- Climate change may impact sugarcane growing regions through drought, and may increase sugarcane demand as the biofuel industry grows
- This can impact price, volume and origin

E&A Scheer's approach to responsible sourcing is ingrained in its approach to developing blends for customers



The report defined several key topics in responsible sourcing.

E&A Scheer focus on direct suppliers and their ESG performance. Together working on an increasing transparancy.

Supply chain transparency (E2, E3, S2, G1)





E&A Scheer focus on direct suppliers and their ESG performance. Together working on increasing transparency of the supply chain.



94% of our suppliers (by volume) are connected through Sedex.

More on Sedex on page 34



Introduced Supplier Code of Conduct



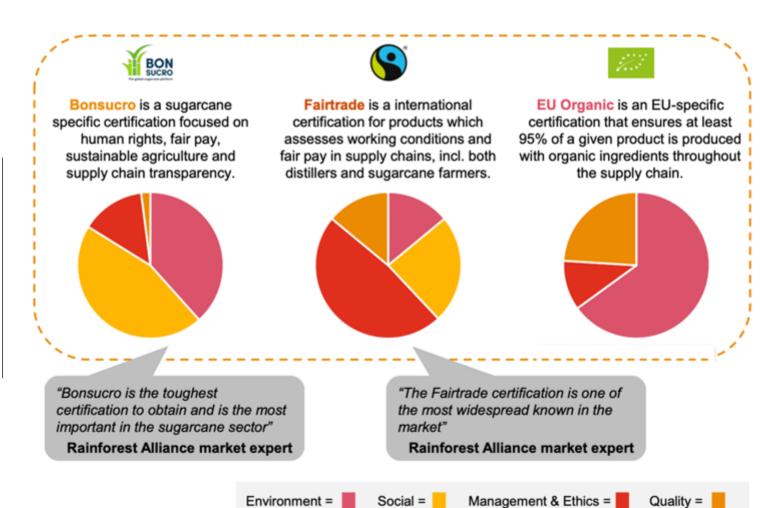
In 2024, a Double Materiality
Assessment (DMA) was conducted to
assess the impacts on both the
Planet and Society, alongside the
financial consequences of these
shifts for E&A Scheer. The results
have aided in formulating an ESG
Policy and report that details
specific goals.

Sustainable solutions - ESG Certificates (S2)





E&A Scheer can offer three Sustainable options. Bonsucro and Fairtrade are sourced through Mass Balance.



Supply chain resilience - Diversified Supply Chain (S1)





Rum is obtained directly from distilleries across over 40 different countries. When paired with our blending process, this results in a minimal impact on E&A Scheer at present.



Supply chain resilience - Contingency plan (S1, S2, G1)











Contingency

E&A Scheer operates both on-premise and external storage facilities in Amsterdam, Rotterdam, and Antwerp. The external storage offers valuable inventory options and is a key component of our contingency strategy. In the event that production in Amsterdam is disrupted, the company can quickly resume operations within days, ensuring minimal impact on customers.



Environment

A Sustainable Future - Combat Climate Change

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A Sustainable Future

Combat Climate Change - Energy (E1)

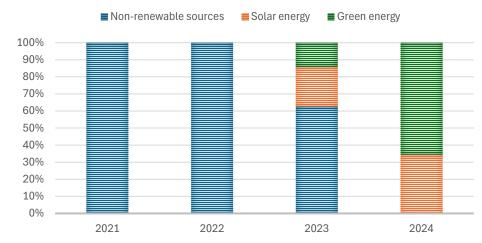


Solar panels were installed in May 2023 and have been fully functional since the start of 2024.

In the summer, we typically require less additional energy beyond what the panels provide, while in winter, we need a bit more. To meet this extra demand, we have opted for a 100% local green energy provider, Pure Energie.

This company obtains green electricity from sustainable sources within the Netherlands. Alongside us as customers, collaboration partners, and other environmentally conscious individuals, they have initiated the energy transition. Since 1995, they have been engaged in developing and constructing wind and solar farms. Pure Energie delivers their self-produced green electricity to homes and businesses across the Netherlands.

ENERGY CONSUMPTION

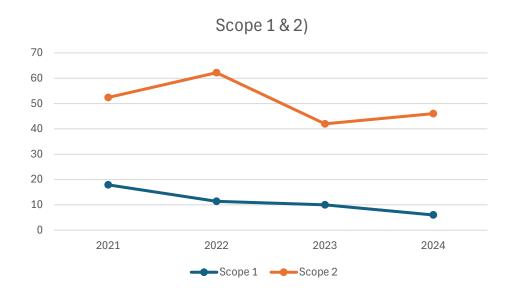


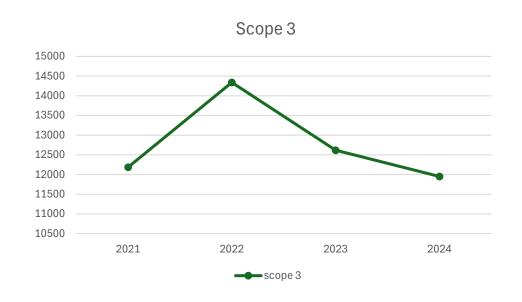


A Sustainable Future

Combat Climate Change - Emissions (E1)







t CO2 e	Scope 1	Scope 2	Scope 3
2021	18	52	12.186
2022	11	62	14.339
2023	10	42	12.619
2024	6	46	11.951

Our reference point and baseline is 2021, during which our Carbon Footprint was assessed by Dekra. We aim to achieve Carbon Neutrality for Scope 1 and 2 by 2027.

While we have initiated projects for Scope 3, we have yet to establish a specific goal. In 2024, we commenced our Double Materiality Assessment.

The DMA will provide us with deeper insights regarding our suppliers and customers, facilitating discussions around Scope 3. In addition to this, we are collaborating with Sedex to gather data from our suppliers and enhance awareness.

We are making consistent progress and are satisfied with our ongoing initiatives.

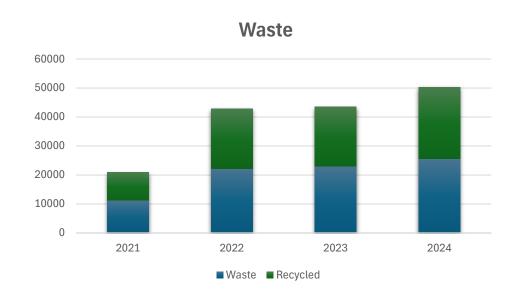
A Sustainable Future

Combat Climate Change - Waste (E1, E2, E5)

Following our relocation to a new office building in November 2021, E&A Scheer collaborated with Renewi to handle our waste management.

We implemented five waste streams: Plastics, Paper, Glass, Organic, and Residual. This initiative increased awareness, and as shown, the company has maintained a consistent recycling rate ranging from 86% to 96% since then.







Social

Empowered Workforce - Organizational Excellence

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Organizational Excellence - Social Policy (S1)

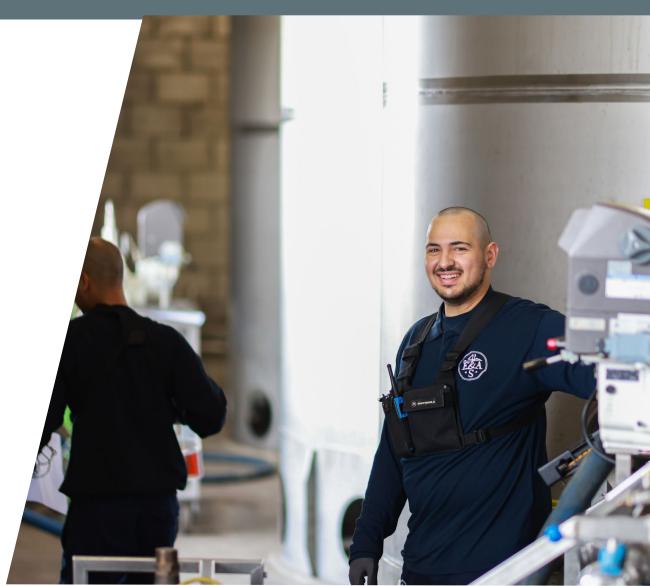


The social policy at E&A Scheer, encompassing personnel issues in the broadest context and the company's role within society, has significantly evolved over its 250-year history and remains a crucial component of the organization today.

The social policy at E&A Scheer is distinctive, shaped by several key factors over the years:

Originally a **family-run business**, E&A Scheer underwent a management buyout and has seen recent investments from external capital, leading to a more structured organization. Nonetheless, family members of the previous owners continue to play a role in ownership, maintaining a consistent approach.

Traditions hold great importance, with many employees having long tenures at the company. A strong commitment, engagement, and loyalty are expected from them. In exchange, the company offers an excellent compensation package (including bonuses for exceptional performance) and a high level of job security for those who meet these expectations.





Organizational Excellence - FTE, Training, Absenteeism (S1)

	2021	2022	2023	2024
Total FTE employees	35,6	42,3	41,6	46,6
Total head count	36	41	43	50
New hires	6	5	5	9
Turnover rate	0%	8,1%	4,7%	8,6%

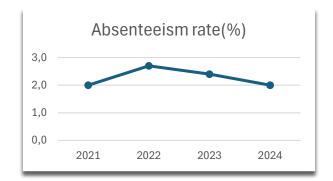
E&A Scheer has experienced steady and meaningful growth over the past few years. In 2021, the company employed 36 people. By 2024, that number had grown to 50—an increase of nearly 40%. This expansion reflects our ongoing commitment to excellence, innovation, and the growing global demand for our expertise in Rum sourcing and blending

Training and development

We remain committed to monitoring and enhancing our staff's knowledge through continuous training. One of our objectives around personnel is to cultivate an empowered workforce.

This objective focuses on creating a supportive and inclusive work environment that empowers employees to thrive. This includes initiatives to enhance employee well-being, promote diversity and inclusion, and provide opportunities for professional growth.

In 2024 E&A Scheer introduced a newer dimension: social safety and inclusive leadership. Managers are trained to foster respectful, open environments where employees feel safe to express themselves and make mistakes. More information on page...



In 2024, the national absenteeism rate in the Netherlands was approximately 5,1%¹. This means that, on average, 51 out of every 1,000 working days were missed due to illness. At E&A Scheer the absenteeism rate is 2,0%.

1. bron: Centraal Bureau voor de statistiek

Organizational Excellence - Employee Satisfaction (S1)



Employee Satisfaction

This was measured in 2024.

The general conclusion of the survey is that employees have a need for social safety in the workplace. Social safety increases motivation, work happiness, health, and Organisational Citizenship Behaviour (= willingness to perform extra tasks outside the job description). Social safety can be increased by addressing the importance of good relations between colleagues.

Specific feedback from EAS employees that stands out, compared to national figures:

- EAS employees experience more autonomy at work than average;
- EAS employees experience the company as sustainable;
- The Organisational Citizenship Behaviour is high compared to national figures;
- Especially the younger male employees find the strategy of EAS clear.

In other fields, such as job satisfaction, work-life balance, support from the line manager, EAS employees have a similar score to the national outcome.

The outcome of this survey was used as a basis for several motivational activities.



Organizational Excellence - Health (S1)





Promoting a healthy and sustainable office environment

At E&A Scheer, we are committed to promoting the health and well-being of our employees. One of the ways we do this is by providing fresh fruit in the workplace. This initiative not only encourages healthy eating habits but also ensures that our team has access to nutritious snacks throughout the day.

At the end of the week, any leftover fruit is handled thoughtfully to prevent waste. On Fridays, employees are invited to take any remaining fruit home. This allows them to enjoy the fresh produce over the weekend, ensuring that it does not go to waste.

In addition to encouraging employees to take home leftover fruit, our Office Manager sometimes takes the initiative to donate the surplus to our supplier. The supplier then brings the fruit to the local zoo, where it is given to the animals. This thoughtful gesture not only supports the well-being of the zoo animals but also strengthens our community ties and reflects our commitment to sustainability.

Organizational Excellence - Collaboration and Growth (S1)



General Personnel Meetings

Fostering Collaboration and Growth

At E&A Scheer, we believe in the power of communication and collaboration to drive success. One of the keyways we foster this environment is through our General Personnel Meetings, held twice a year. These meetings are more than just a routine gathering; they are a cornerstone of our commitment to transparency, team building, and continuous improvement.

Encouraging Open Communication

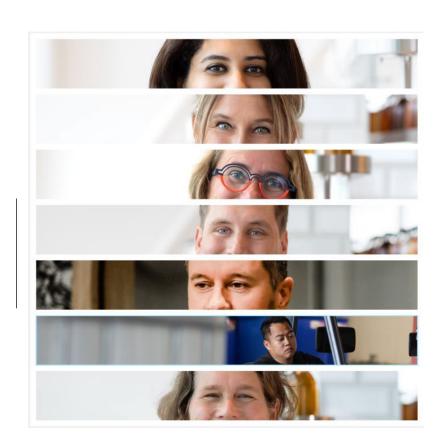
Our General Personnel Meetings provide a platform for open and honest communication between all members of our organization. This is an opportunity for employees to voice their ideas, concerns, and suggestions. By promoting an open dialogue, we ensure that every team member feels heard and valued, fostering a culture of mutual respect and understanding.

Strengthening Team Bonds

These biannual meetings are also a time for team building and strengthening relationships. We organize various activities and workshops designed to enhance collaboration and camaraderie among our staff. By working together in different settings, employees can build stronger connections, which translates to a more cohesive and supportive work environment.

Sharing Company Achievements and Goals

During our General Personnel Meetings, we take the time to celebrate our achievements and recognize the hard work and dedication of our team members. It is also an opportunity to outline our goals and strategic direction for the future. By sharing this information, we ensure that everyone is aligned with our vision and motivated to contribute to our collective success.



Organizational Excellence - Safety (S1)





Workplace Accidents

In accordance with our emergency plan, any workplace accident resulting in permanent injury must be reported to the Dutch Labour Authority.

The company is proud to note that, over the past five years, no non-conformities related to workplace accidents have been recorded. E&A Scheer remains committed to adhering to all relevant rules and regulations to sustain this standard going forward.

EAA 2

Organizational Excellence - Diversity and Inclusion (S1)

We focus on diversity because it reflects the increasing variety of differences in the workplace, including cultural, religious, political, and generational aspects. Such diversity can potentially affect the sense of community negatively. To foster unity within the organization, establishing a robust group identity is essential. Informal gatherings among teams that typically do not interact can facilitate the discovery of common goals, norms, and values.



Diversity Day

In 2023, we initiated the celebration of Diversity Day with a potluck lunch event. Everyone is invited to bring a beloved dish (or snack or beverage). While homemade items are encouraged for added fun, they are not mandatory. We motivate colleagues to express their heritage through food: vega(n), pom, zoervleisj, halwa? Or showcase your culinary skills: pasta salad, homemade cookies, or a delightful (non-alcoholic) sangria?

Toast Monday Lunch

We have partnered with a sustainable provider that creates sandwiches using unique toppings and bread sourced from a local bakery, aptly named "The Second Youth." They believe that a production kitchen offers the perfect opportunity to generate a positive impact. Their mission is to create meaningful work for vulnerable populations while prioritizing sustainability in their ingredients and production methods.

The concept is to host a toasted sandwich lunch every Monday with a rotating group of 4 to 5 employees from various teams, incorporating a game element: three intriguing questions will be available for discussion among the sandwich group. These unexpected, thought-provoking questions aim to spark conversations beyond the usual work-related topics, allowing for deeper connections with colleagues.

Organizational Excellence - Training (S1)



Inclusive Leadership, Manners, and Integrity

The company aims to assist management with leadership and coaching, which is why we organized training focused on professional conduct in the workplace. This training is integral to our diversity policy.

As a manager, we believe it is your responsibility to promote safe behaviours at work. You must set an exemplary standard while also addressing any inappropriate actions by employees.

Social Safety Training

A work environment where employees treat one another with respect, can express their true selves, and feel comfortable making mistakes is vital. This environment fosters an open and enjoyable workplace atmosphere, ensuring the long-term employability of our staff.

"SAFETY AND SECURITY DON'T JUST HAPPEN."

WE OWE OUR CHILDREN,
THE MOST VULNER ABLE CITIZENS IN OUR SOCIETY,

A LIFE FREE OF VIOLENCE AND FEAR."

NELSON MANDELA

A Socially Responsible Value Chain

E&A FIRE NEW YORK

Awareness and Transparency - Sedex (S2)



At E&A Scheer, we are committed to maintaining high standards of sustainability and ethical business practices across our supply chain. Currently, 94% of our suppliers (by volume) are members of Sedex, one of the world's leading platforms for managing and improving ESG performance in global supply chains.

Through this platform, we monitor our suppliers on Environmental, Social, and Governance (ESG) criteria. The platform provides access to powerful tools such as:

- Self-Assessment Questionnaires (SAQs) covering labour rights, health & safety, environmental practices, and business ethics
- Sedex Analytics, which offers visual dashboards and reporting tools to track supplier performance and identify areas for improvement
- · Risk Assessment Tools that help us evaluate suppliers based on country, sector, and site-specific risks, enabling proactive mitigation strategies

Sedex also supports supplier development through training and eLearning modules, available in multiple languages, covering topics like ethical trade audits (SMETA), ESG compliance, and sustainability best practices

These capabilities help us strengthen our supply chain resilience, ensure regulatory compliance, and promote continuous improvement.

By leveraging Sedex, we not only uphold our sustainability values but also foster transparency, accountability, and collaboration throughout our supplier network.

A Socially Responsible Value Chain

Awareness and Transparency - Suppliers Code of Conduct (S2)



RESPONSIBLE SOURCING POLICY SUPPLIER CODE OF CONDUCT



Responsible sourcing is essential to sustainable business. Our Supplier Code of Conduct outlines the ethical, environmental, and social standards we expect from all our suppliers and their subcontractors. It is a legally binding framework that supports our commitment to the UN Sustainable Development Goals, the UN Global Compact, and International Labour Organization (ILO) conventions.

Key Principles

- Human Rights & Labour Standards
 - Prohibition of child, forced, or compulsory labour.
 - Respect for freedom of association and collective bargaining.
 - Equal opportunity and non-discrimination in employment.
 - Fair wages, safe working hours, and healthy working conditions.
- Environmental Responsibility
 - Compliance with environmental laws and regulations.
 - Minimization of waste, emissions, and hazardous materials.
 - Promotion of recycling, energy efficiency, and sustainable practices.
 - Avoidance of harmful pesticides and herbicides where possible.
- Ethical Business Conduct
 - o Zero tolerance for corruption, bribery, and fraud.
 - o Transparency in financial transactions and recordkeeping.
 - Disclosure of conflicts of interest.
 - o Responsible gift and hospitality practices.

A Socially Responsible Value Chain

Awareness and Transparency - Community Partnerships (S2)





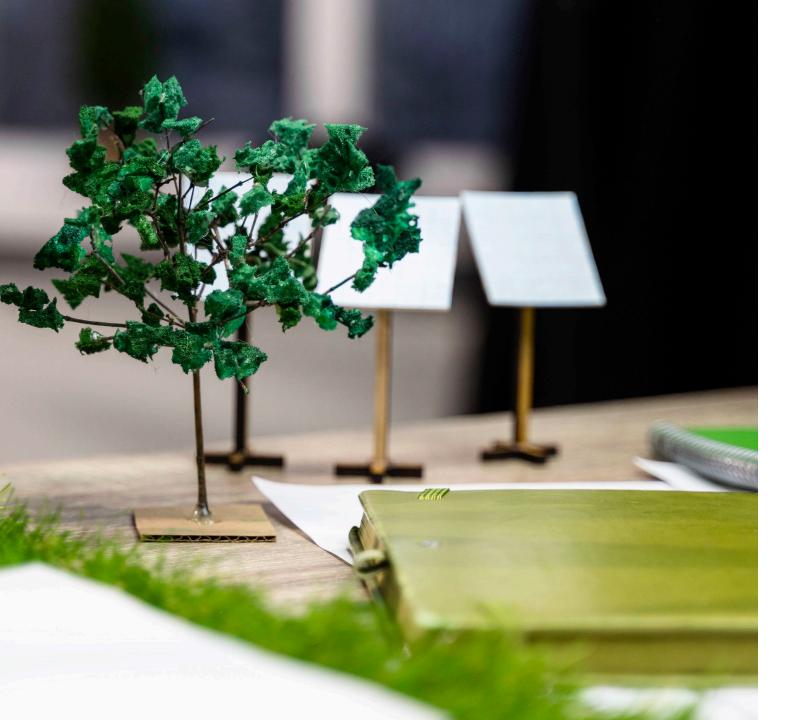
Annually during the Christmas season, E&A Scheer supports a charitable or social initiative connected to one of our Rum suppliers.

In 2024, we collaborated with our supplier La Providencia to create a memorable Christmas celebration for approximately 100 children in Colombia.

A separate initiative is underway in Liberia, where we are installing new water pumps in cooperation with a supplier.

These pumps will serve the local community and the distillery.





Governance

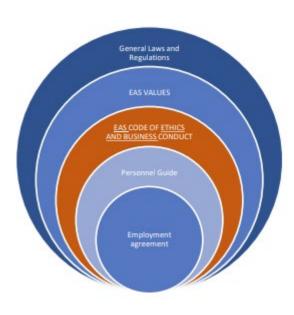
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Sustainable Business Conduct

Uphold Ethical Standards - Core values (G1)





Core values

E&A Scheer has long been recognized for its commitment to fostering a workplace environment rooted in integrity, accountability, and mutual respect. This commitment is reflected in its structured approach that begins with employee agreements and progresses through the Personnel Guide, Code of Conduct, and Code of Ethics. Along the way, the company ensures alignment with its core values, while adhering to the general laws and regulations in the Netherlands and Europe.

Alignment with Dutch and European Laws

Throughout these stages, E&A Scheer ensures that its governance framework is grounded in the legal and regulatory environment of the Netherlands

Employees are explicitly reminded to adhere to these principles, and mechanisms are put in place to promote compliance and mitigate risks.

Sustainable Business Conduct

Uphold Ethical Standards - Structured approach (G1)



Employee Agreements: Setting the Foundation

The journey begins with the employee agreement, which serves as the contractual framework that outlines the mutual obligations between E&A Scheer and its workforce. This document is tailored to comply with Dutch labour laws and European employment directives, ensuring that the rights of employees are respected while emphasizing the company's expectations concerning performance, collaboration, and professional conduct.

The Personnel Guide: An Operational Manual

Building on the employee agreement, the Personnel Guide serves as a comprehensive resource for the day-to-day functioning of employees within the organization. It details policies and procedures that are designed to ensure a fair and harmonious workplace, while aligning with broader European regulations and best practices.

The guide reinforces the importance of compliance with the company's overarching governance framework.

Code of Conduct: Promoting Ethical Practices

The transition to the Code of Conduct represents a critical step in aligning employee behaviour with the company's ethical standards. This document goes beyond operational guidelines to emphasize integrity in decision-making and interactions with stakeholders, suppliers, and customers.

The Code of Conduct is guided by:

- Principles of the UN Global Compact, promoting human rights, labour standards, and environmental responsibility.
- European Union directives on anti-corruption and fair business practices.

Code of Ethics: Anchoring Values

The Code of Ethics sits at the pinnacle of E&A Scheer's governance framework, serving as a moral compass for the organization. It defines the values that guide every facet of the company's operations, from strategic decision-making to daily interactions within the workplace. It is designed to reflect both internal aspirations and external expectations.

Suppliers Code of Conduct

We believe that long-term success is inseparable from responsible business conduct throughout our supply chain. Guided by our core values—entrepreneurial spirit, mutual trust, and a strong sense of ethics—we recognize that shared values must underpin all supplier relationships, regardless of differences in laws, customs, or economic conditions.

The Responsible Sourcing Policy forms a mandatory framework that defines our expectations for supplier practices. This Code is not only a compliance tool—it reflects our commitment to integrity, sustainability, and continuous improvement

Sustainable Business Conduct

Uphold Ethical Standards - Whistleblower and Compliance Practices (G1)



Whistleblower and Compliance Practices

Employees are encouraged to report any observed misconduct or violations of the Code of Conduct or company policy in good faith, with protection against retaliation provided by the Whistleblower Protection Act. Reports can be made internally to supervisors, managers, or the Confidentiality Officer, or externally to regulatory bodies like the House for Whistleblowers.

Key guidance includes:

- Gather all facts and assess the ethical implications of actions.
- Discuss concerns with supervisors, managers, or confidential advisors.
- Contact company resources such as the Confidentiality Officer or external counsellors anonymously if necessary.
- Confidence and anonymity are ensured, without fear of retaliation.
- Adhere to the reporting procedures of the Code of Conduct to avoid disciplinary actions.

Employees are reminded to seek guidance before acting in uncertain situations and to promote compliance with the Code.





Looking Ahead

Shaping our Sustainable Future

Sparking a Brighter Future

ESG Ambitions





From Brainstorm to Benchmarks: Sparking a Brighter ESG Future Together! To strengthen our ESG ambitions, we will be launching a series of brainstorm sessions with our management team, in collaboration with a representative from each department. These representatives will prepare by discussing the topics—identified through the Double Materiality Assessment in accordance with the European Union's CSRD—with their respective teams.

This inclusive approach ensures we gather a broad spectrum of ideas, ranging from straightforward improvements to more ambitious or innovative concepts, all of which we will evaluate for feasibility and impact.

Our ultimate objective is to translate these insights into concrete goals and measurable KPIs. We are committed to keeping our stakeholders updated about our progress, with more information to follow in the fourth quarter of 2025.

Cheers!



OFFICE & WAREHOUSE

E&A Scheer BV

Deccaweg 22

1042 AD Amsterdam

The Netherlands

Tel: +31 (0)20 235 1480

www.rum.nl



OFFICE

The Main Rum Company Limited

Century building 8 Tower Street

Brunswick Business Park

L3 4BJ Liverpool

United Kingdom

Tel: +44 (0)151 709 8865

www.mainrum.com