

ONBOARDING PLAYBOOK

for MAAS sustainable procurement program with EcoVadis

Consolidated findings 2022 of the Onboarding Program
Recommendations 2023 & 2024
3-year program roadmap



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Management summary

Need that the Ecovadis Enterprise Sustainable Procurement Project addresses

The MAAS business value is increasingly a reflection of our supply chain. MAAS is more and more being held accountable for impacts across its entire value chain. Since 2013 MAAS has been rated by Ecovadis (Ecovadis Assessment). The MAAS Procurement executives face the challenging task of understanding environmental, social and ethical risks, and integrating those criteria into purchasing decisions to assure that the MAAS supply network is and remains reliable and competitive. Sustainable procurement is increasingly a strategic priority for MAAS procurement. In this context, the need for a reliable and global sustainability rating tool became a must. In March 2022 MAAS started with requesting the Ecovadis rating of its critical suppliers (Ecovadis Enterprise).

The solution

The EcoVadis Ratings solution addresses the environmental, social and ethical risk issues by providing uniform, but also dynamic, scorecards delivered via a web-based platform where the procurement team can monitor the sustainability performance of their trading partners as well as collaborate on continuous improvement actions. The objective of the EcoVadis rating methodology is to measure the quality of a company's sustainability management system through its policies, actions and results. By providing reliable and quantified sustainability assessments, Ecovadis facilitates the emergence of a planet-wide continuous improvement cycle on sustainability issues.

Value of the solution

When assessing sustainability management systems of the critical suppliers for MAAS, it is important to define what is covered. The assessment considers a range of sustainability issues, which are grouped into four themes. These 21 sustainability issues are based on international sustainability standards such as the Ten Principles of the UN Global Compact, the International Labour Organization (ILO) conventions, the Global Reporting Initiative (GRI)'s standards, the ISO 26000 standard, the CERES Roadmap, and the UN Guiding Principles on Business and Human Rights, also known as the Ruggie Framework. The environmental themes cover impacts on the whole life cycle of products: Impacts from production processes, product use and end-of-life. Sustainability issues in the supply chain are also integrated into the Reference Model to take into account issues that are not only generated by direct suppliers, but can occur through Tier 2 or Tier 3 suppliers. The issues covered in each assessment are based on the relevance of the 21 sustainability issues to the company context, such as industry, size and location.

Conclusion about the importance

Ecovadis Enterprise provides the 2 MAAS buyers with a one-stop tool for evaluating (critical) suppliers against a set of sustainability criteria. More and more the MAAS buyers are going to integrate sustainability issues in the selection and management of their trading partners. This practice will be reinforced by the introduction of European regulations and national legislation aimed at verifying whether large(r) buying organizations have robust due diligence in place to tackle sustainability issues throughout their supply chains. The need for a straightforward, reliable and global sustainability rating service is becoming critical.

1. Introduction - Planting the Seeds for EcoVadis Program Success and Cultural Change

The EcoVadis solution suite is SaaS based and permits you to scale the MAAS sustainable procurement initiative across large areas of the MAAS organization and supply chain, involving thousands of suppliers and hundreds of buyers.

In order to launch a successful program, it's important that all of MAAS stakeholders are equipped with the right knowledge and skills to understand their impact, roles and responsibilities. Realizing the benefits of this program involves a multi-faceted approach that starts with setting quantifiable goals and KPIs, and ends with continuous improvement and reporting strategies.

During the past months from 04/02/2022 to present we worked with MAAS key stakeholders, shared our expertise with Maas and tailored the EcoVadis program to MAAS needs; homing in on the most challenging aspects of program implementation.

The output of this collaborative work is facilitated by an Ecovadis Account Manager is consolidated in the following pages and meant to serve as MAAS Sustainable Procurement guideline for the coming years. It is based on the insights and data points Maas shared with Ecovadis. All recommendations are tailored to MAAS ambitions. Ecovadis will continue to accompany Maas on this journey to make the MAAS program a success, thrive and expand.

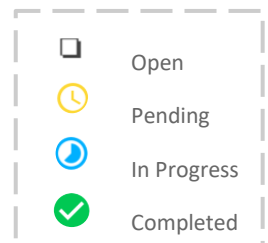
2. Onboarding Program success elements - Key Business Objectives

2.1 Key milestones

Below are the key milestones of the Onboarding program that we have been working towards:

Key Business Objectives

- ✓ Supplier communication package (CSR / Procurement Director + letter/video) endorsed by leadership
- ✓ Supplier mapping and sharing of active vendors existing in EV network
- ✓ Complete MAAS program's maturity diagnostic
- ✓ Lock in MAAS program vision
- ✓ Establish program governance model
- 🔄 Plan for procurement process (and systems) integration
- 🕒 Establish quantifiable program goals & KPIs
- 🕒 3-years-supplier roadmap and roll-out plan defined
- ✓ Train and engage key stakeholders: Procurement teams / Buyer Kick off
- ✓ First wave inviting NEW suppliers according to strategy
- 🔄 A Playbook to capture it all and empower MAAS program implementation against 3- years roadmap with set of findings and recommendations



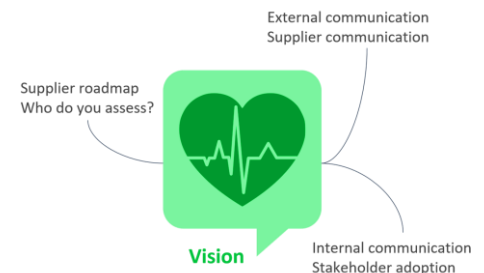
2.2 Outstanding Elements that will be worked on after the MAAS EV Playbook 2022 is signed off

Objective	Planning/reasoning	Due date
Score thresholds defined & supplier expectations defined	Now that MAAS is becoming more familiar with the process and engaging with suppliers in sustainable procurement. What are the expectations on suppliers regarding minimum score expectations? What are the expectations in going through reassessment? How does the CoC fit into this? How will this be communicated to suppliers. Next steps: Communicate the scoring thresholds and subsequent next steps to individual suppliers.	Beginning January 2023, evaluated monthly
Driving CSR impact via engaging with suppliers via the Ecovadis Platform	Getting access to supplier CSR performance is only 50% of the benefit of the program. The other 50% is driving impact via engaging with them to improve, which the EV platform supports. Next steps: Buyers actively engage via EV platform the relevant critical suppliers.	Beginning January 2023, evaluated monthly
MAAS EV Playbook 2023	The playbook is the collaborative, tailored, and final deliverable of the onboarding process and serves to act as an actionable tool for MAAS to utilise as the sustainable program scales. Next steps: Release first layout 2023. Review content. Agree for all parties to sign off on completion.	Beginning January 2023, evaluated monthly
MAAS Sustainable Procurement EV Timeline 2023	The timeline gives the status of the program steps in 2023. Next steps: Review content. Release first version.	Beginning January 2023, evaluated monthly

3. Program vision

The sustainable procurement strategy is a subset of MAAS overarching corporate sustainability strategy as well as MAAS overall procurement strategy. It is the heartbeat or pulse of MAAS program and should reflect MAAS value proposition. What is it that Maas as an organization stands for and wants to be recognized for by MAAS customers and/or the public?

Program vision and goals must be linked to it. MAAS communication and suppliers “in scope” strategy will flow from it. Sustainable Procurement should be presented to all employees as a critical contributor without which Maas will not be able to reach its overall sustainability objectives. Are all MAAS employees aware that up to 70% of what MAAS company brings to the market goes back to the supply chain? Eventually, every sourcing project starts somewhere in the business, beyond the boundaries of procurement. Product innovation and development is hardly done without significant contribution from trading partners/suppliers.

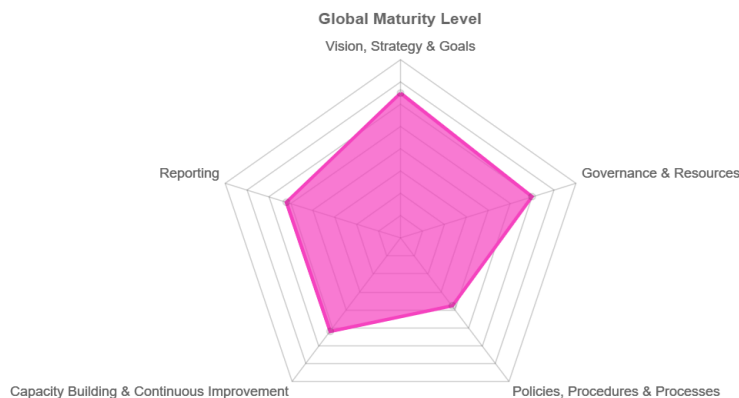


We have summarized the joint work on MAAS vision and how it fits in with how Maas goes to the market:

	Description	MAAS response
Corporate Purpose	A purpose answers the question of why a company exists.	We believe that people get more out of life if they eat and drink well. In order to do so, we offer everyone 24/7 access to the best selection of tasty, high-quality and sustainable coffee and tea in combination with nutritious soft drinks and snacks. We make an IMPACT at work via three pillars: quality, health and sustainability.
Overarching Corporate Sustainability Vision	A sustainability vision clarifies the direction of the business, often highlighting the key areas of focus for the organization within the broader elements of sustainability: people, planet & society.	MAAS creates maximum IMPACT on sustainability. We carry on where others stop! At MAAS we make drinking coffee truly sustainable. We have three themes that make up our IMPACT sustainability policy: 1. IMPACT@ORIGIN. We want to have a positive IMPACT on the value chain through our own sustainability programme IMPACT@ORIGIN. The core of this programme is the permanent shift of elements from the value chain in Western Europe to the countries of origin. We create economic value by investing locally and ensuring a significant improvement in the quality of life in local communities 2. IMPACT@SOCIAL. We are actively committed to helping people who struggle to join the labour market. We look beyond the obligations associated with social return and have set up extra programme specifically for youngsters who struggle to join the labour market. 3. IMPACT@FOOTPRINT. We want to make an IMPACT by minimising our ecological footprint. We do so in relation to our machines, waste, water and transport. At MAAS we are continuously working on creating a sustainable IMPACT in terms of circularity and we aim to bring all our products in a continuous cycle.
Sustainable Procurement Vision	MAAS Sustainable Procurement vision needs to be the extension of MAAS overall sustainability agenda.	Responsible sourcing: In order to achieve our CSR KPI's, we have to source responsibly and partner up together with sustainable initiatives or social enterprises. Our range consists of a variety of A-brands, and private label brands which are all contributing to responsible sourcing in their own way. Our customers get to choose which brand, and which quality mark suits their organization and objectives best. Moreover, we strive to have a 100% sustainable or certified product assortment by 2025 to make sure we only source responsibly.
Sustainable Procurement Program Name	Giving MAAS program a name helps internal recognition and adoption as well as external.	JOIN THE MAAS MOVEMENT

4. Sustainable Procurement Maturity results

On 09/03/2022, we started the Sustainable Procurement Maturity Review process with MAAS key stakeholders and presented the results and first ideas for MAAS program roadmap on 24/03/2022. As a reminder, the tool is a diagnostic tool based on a MAAS self-assessment. The objective of the tool is to identify how mature MAAS current program framework is on a scale from “Reactive (1), Responsive (2), Proactive (3) and Leading (4) and to identify short, mid and long-term improvement areas by effort and impact. The review session was very rich and insightful. Maturity isn’t static and thus MAAS has different levels of maturity depending on the 20 sub themes grouped under the 5 strategic program roots. Here are MAAS results:



Overall result across the 5 success roots!

Success roots	Maturity Level per Success Pillar
Vision, Strategy & Goals	Proactive
Governance & Resources	Proactive
Policies, Procedures & Processes	Reactive
Capacity Building & Continuous Improvement	Responsive
Reporting	Responsive

4.1 Key highlights (executive summary)

5 SP roots	Maturity	Observations
Vision, Goals, Strategy	Proactive	- Vision is ‘leading’, and with Vision being one of the most important ‘roots’ under the four pillars, sets a great foundation to improve from. - Goals set at high level, and align with global intl standards, even when not mandatory - Supply base relatively stable, not often in tenders- but new ones are added based on sustainability proposition.
Governance & Resources	Proactive	- Smaller company/combined functions means there’s only a few levels of decision making to cover, Program governance is ‘leading’. - Two dedicated buyers, who approach purchases with sustainability in mind - Systems not ‘state of the art’ but this doesn’t inhibit MAAS in any way due to the size of the company. It’s template based/manual, but not an area of focus
Policies, Procedures & Processes	Reactive	- Internal guidelines not written down, identified as an improvement area - holding suppliers accountable. - Contract clauses also identified as a possible improvement area. ‘Catch all sustainability clause’, but developing this could be valuable. - SSRM identified as an improvement area, sustainability is inherent in daily actions, but not institutionalised process
Capacity Building & Continuous Improvement	Responsive	- Sustainability & Sustainable procurement are one for MAAS, but no CoC on website - No mandatory internal sustainability training - No rewards (positive/negative) are yet in integrated into RFx, but stable supply base means this isn’t super urgent
Reporting	Reactive	- Internal reporting and objectives/targets/KPIs identified as an area for improvement - Aligning with Intl standards despite it not yet being mandatory, but external reporting also identified as an area for improvement

4.2. Sustainable Procurement Maturity conclusion and next steps

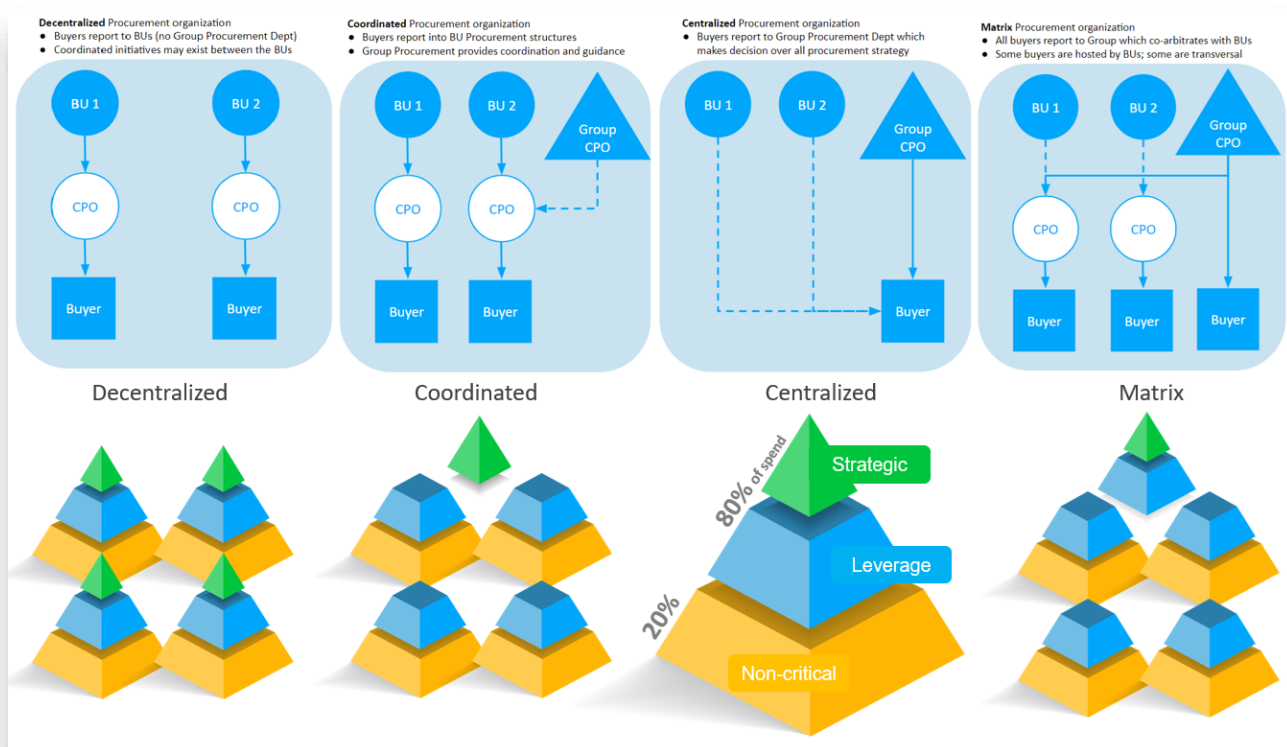
Strategic Root	Area	Level	Recommendation	MAAS action
Policies, Procedures & Processes	Internal Guidelines	Proactive	Formalising the processes MAAS has in place; regularly review them, and make their application mandatory.	Director CSR & Procurement updates Q4 2022 the processes for - Reviewing Maas Supplier CoC - Supplier assessment including Supplier own code October 2022 the Legal council for MAAS received EV guidelines as well as MAAS and MIKO input, legal council seeing what improvements can be made. TBC
	Contract clauses	Reactive	State all expected policies in sustainability clause, cover all high risk tier 1 suppliers, contextualise by size/sector. Stipulate progressive steps and different levels of penalties to follow in case of breach.	Continue in 2022 with standard template for new framework contracts, with Maas SCoC and Maas General Purchase Conditions. Director CSR & Procurement reviews with Ecovadis in 2023 the contract clauses: - Expected policies in sustainability clause; - Stipulate progressive steps and different levels of penalties to follow in case of breaching sustainability clause; - List of high risk tier 1 suppliers, contextualized by size/sector; - Inform these suppliers
	Supplier COC	Responsive	COC is mandatory, but tracking the COC signatures would be a great next step. Specify a review and documentation policy, i.e. how it will be monitored and reviewed.	Director CSR & Procurement tracks the SCoC signatories in an Excel file. Monitoring and review by CSR Director only (no written review and documentation policy available).
	SSRM (Supplier Sustainability Relationship Management)	Responsive	Create contextualised, industry specific supplier sustainability performance minimum for suppliers. Track performance and setting improvement goals.	MAAS Buyers plan and conduct the annual ISO Critical Supplier assessments, including the following additional elements: - Contextualized, industry specific supplier sustainability performance minimum for suppliers - Track performance - Set improvement goals
Reporting	Internal Reporting	Reactive	Report internally on the coverage (# or % of suppliers) of 3 of the following topics: supplier COC, 3rd party supplier sustainability rating (EV), corrective action , on-site audit, specific green product guidelines, supplier capacity building.	Director CSR & Procurement reports in 2022 on a monthly base internally in a CSR KPI_UPDATE PDF-file # of critical suppliers that signed Maas SCoC # of critical suppliers with Ecovadis sustainability rating No reporting planned in 2022 for: # of critical suppliers with other 3rd party supplier sustainability rating # of critical suppliers without 3rd party supplier sustainability rating - on-site audit, - specific green product guidelines, - supplier capacity building.
	External-Public Reporting & Intl standards	Reactive	Covering sustainability AND sustainable procurement in financial statement. Report <i>systematically</i> based on international standards.	MAAS CSR report for 2021 is the first report aligned with GRI was released in October 2022. Director CSR & Procurement should decide if MAAS wants to integrate Ecovadis Rating data already in 2022 report or add definitely in 2023; e.g. - GRI 308 2 Negative environmental impacts in the supply chain & actions taken - GRI 419 2 Negative social impacts in the supply chain & actions taken - Etc.

5. Program governance and rollout strategy

The program governance is to ensure that the right structure, processes and resources (people, financial, tools,...) are in place so that targets/objectives can be met. In a solid governance model, roles and responsibilities are well defined at all hierarchical levels. Members are being held accountable to meet the targets and therefore roles and responsibilities are officially part of the job description of each member with a workload estimation.

MAAS program governance and rollout strategy should reflect MAAS organizational structure, supply base and MAAS maturity (e.g., the degree of purchases outside the decision sphere of procurement, the sophistication and main focus of MAAS procurement levers from cost optimization to risk mitigation to innovation).

Examples of basic organizational structures:



We have summarized the key elements we considered for MAAS procurement governance and rollout plan on the next page.

5.1 Key elements of MAAS governance and roll-out

Organization type: ☐ Decentralized ☐ Coordinated ☒ Centralized ☐ Matrix Short description: Buyers report into Procurement who create overall entity procurement strategy.	Who decides procurement strategy: ☐ Global Director CSR & Procurement ☒ Local Directors CSR & Procurement ☐ Individual Business Units ☐ Mixed ☐ Other Short description: Marc van Houten, CSR & Procurement Director and George Schoof, CCO- Chief Commercial Officer.. Local level as the scope is MAAS as an entity, not mother company MIKO.	Main purchasing focus: ☐ Cost optimization ☐ Risk ☐ Sustainability ☐ Innovation ☒ Growth contribution Short description: MAAS purchasing objectives tie in very closely with MAAS' overall sustainability goals.
Program executive sponsor (Accountable): ☐ CEO ☐ Group Director CSR & Procurement ☒ Regional Director(s) CSR & Procurement ☐ Group Head of sustainability ☐ Other Short description: Marc van Houten, Director CSR & Procurement and George Schoof, CCO - Chief Commercial Officer.	Main contributors (Responsible) ☐ Full time Program Director/VP with a dedicated team ☐ Full time Global Program Manager ☒ Part time Local Program Manager ☐ Category Managers ☒ Buyers ☐ Regional Program Managers ☐ Champions/Ambassadors ☐ Other Short description: Core contributors are (part time) Local Program Manager (Arian van Balen) and the 2 buyers: Marc van Houten (CSR & Procurement Director) & Hans Puttenstein (Buyer & Manager Facilities)	Occasional contributors per topic (Informed): ☐ Procurement systems manager ☐ Communication manager ☐ Compliance manager ☐ Finance ☐ Human Resources ☒ Other Short description CEO and Management Team
In scope for the programme - Year 1: Short description: Assess proportion of critical supplier (total goal 56, year 1 target: 19)	In scope for the programme - Year 2: Short description: • Assess proportion of critical supplier • Critical suppliers (another 19 year 2)	In scope for the programme - Year 3: Short description: Critical suppliers (another 19 year 3)
Supplier engagement tools: ☒ Self-registration ☒ Directory onboarding ☐ Systems integration [OPTIONAL] Comment: Directory onboarding is the primary invitation method, with a landing page and self registration link set up to support with supplier companies that don't have a clear contact person, and also for companies that have initially fallen into decline.	Process integration for EcoVadis : ☒ Sourcing, RFx process/awarding ☐ Contract ☐ Supplier creation/due diligence ☒ Purchase Order ☐ SRM (performance scorecard) Comment: Relevant for critical suppliers (relevant scope to MAAS). Sustainability in contract clauses was updated by Legal Counsel in November 2022; updated is based on Ecovadis best practice example.	Other characteristics [OPTIONAL] ☐ Consolidated central vendor master ☒ Consolidated spend by BU/country ☐ Consistent category segmentation ☐ Significant unmanaged spend ☐ Anybody can buy ☐ Spend data consolidation highly manual and time consuming ☐ Other Comment: Category segmentation as seen in roll out strategy. All critical suppliers

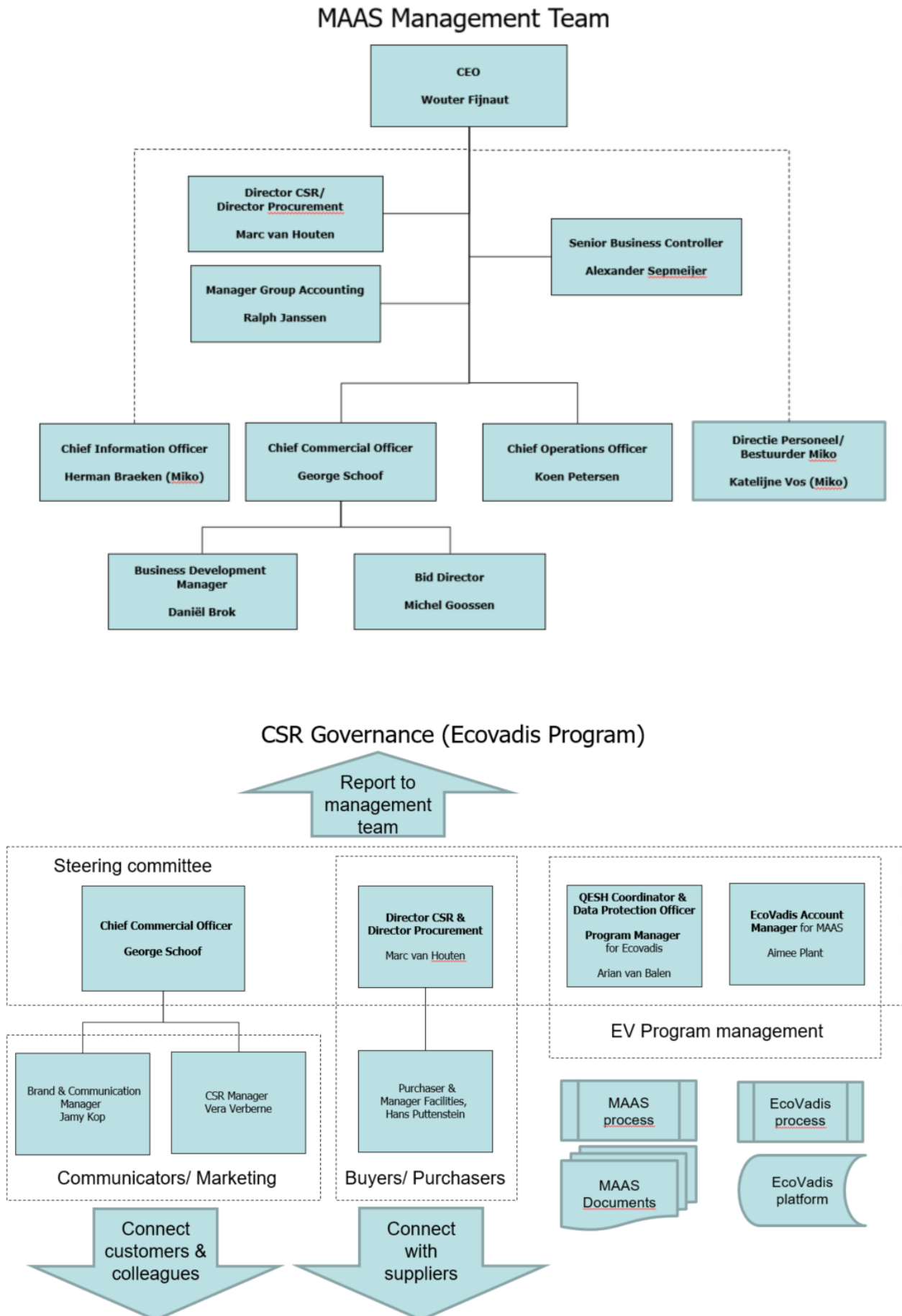
5.2 Criteria that a Best-in Class sustainable procurement program governance should respect

1. *CSR / Procurement Director collaborates with Chief Sustainability Officer and is the key sponsor.* Maas: Director CSR & Procurement is the Chief Sustainability Officer. Key sponsor is the entire Maas Management Team, consisting of CEO Wouter Fijnaut, Manager Group Accounting Ralph Janssen, Senior Business Controller Alexander Sepmeijer, Chief Information Officer Herman Braeken (MIKO), Chief Commercial Officer George Schoof, Chief Operations Officer Koen Petersen and Directie Personeel/ Bestuurder MIKO Katelijne Vos (MIKO).
2. *The Executive board oversees the progress of the sustainable procurement initiative as part of the corporate sustainability agenda.* Maas: Executive Board consisting of CEO Wouter Fijnaut, CIO Herman Braeken (MIKO), CCO George Schoof, COO Koen Petersen and CHRO Katelijne Vos (MIKO). Oversees the progress of the Maas sustainable procurement initiative as part of the Miko corporate sustainability agenda.
3. *A cross-functional Steering Committee meets regularly to review the program goals and resources.* Maas: Steering Committee meets twice per year to review the program goals and resources.
4. *Regular team meetings/network meetings reviewing operations.* Maas: Every week during onboarding, likely every quarter post onboarding
5. *Roles and responsibilities are officially assigned to employees:*
 - *Full time high profile Program Manager coordinates the program and ideally reports to the CSR / Procurement Director; is empowered to influence or override procurement decisions.* Maas: Roles and responsibilities are not officially assigned in a formal function profile. The Program Manager will alert the EcoVadis Customer Success Manager timely if unforeseen events trigger impactful changes. The Program Manager coordinates on a part time basis the program and co-operates with the Director CSR & Procurement; can influence but is not empowered to override (non-sustainable) procurement decisions, with the exception of legal non-compliance issues, which have to be corrected immediately;
 - *Complex organizations have Regional Program Managers supporting the global Program Manager and/or a network of ambassadors or champions per BU/ country.* Maas: Not applicable at the moment, as MAAS is not a complex organization and only operates in one country;
 - *Other contributors are procurement systems managers, internal communication, compliance/risk manager.* Maas: Main contributors are the procurement managers (the actual buyers) and the QESH coordinator;
 - *Global Category Managers are instructed to include the sustainability strategy in the category plans.* Maas: Not applicable at the moment, as MAAS is not a complex organization and only operates in one country;
 - *Buyers are active and key contributors to the program success in the supplier engagement and sustainability capacity building process; they are fully informed about the strategy and which suppliers are in scope.* Maas: Both Maas buyers are active and key contributors and fully informed about the strategy and which suppliers are in scope
6. *The program is fully integrated in the procurement guidelines, category plans, RFx, qualification, contracting, SRM,...).* Maas: EV method explicitly mentioned in these MAAS Blue Book Purchasing processes and contract templates.
7. *The program is fully integrated in Management Business Objectives and those have related individual KPIs.* Maas: MBOs there but no individual KPIs

5.3 MAAS program governance resources

RACI	Name, job title, BU/country	Tasks
Responsible (Key pillar of EV initiative) (Deliverables)	<i>Category managers</i> (Karianne Wesselink & Ronald Meulendijks)	· Role models for the EcoVadis program at Commerce · Facilitators for Buyers/ Purchasers Program Manager in extending the supplier selection strategy and roadmap to the business stakeholders · Point of contact between business stakeholders and buyers/purchasers · Ensure due diligence and prompt response to the various regulations
Responsible (Key pillar of EV initiative) (Deliverables)	<i>Buyers/purchasers</i> (Marc van Houten & Hans Puttenstein)	· Role models for the EcoVadis program · Within the strategic roadmap: supplier selection & supplier information · Point of contact between category managers and suppliers · Communicate program vision to suppliers · Ensure collaboration of the suppliers and program success · Integrate CSR aspects in annual review · Provide clean supplier (contact) data · Ensure due diligence and prompt response to the various regulations · Document and archive in Purchasing directory on behalf of MAAS · Provide a clear planning of volumes on a quarterly basis & clean supplier data
Responsible (Key pillar of EV initiative) (Deliverables)	<i>Communicators</i> (Vera Verberne & Jamy Kop)	· Edit the formal internal and external CSR communications · Ensure due diligence and prompt response to the various regulations
Accountable (Key pillar of EV initiative) (Steering committee member)	<i>CCO</i> (George Schoof)	· Define the Sustainable Procurement Strategy (MAAS overall focus) · Participate in annual steering committee · Ecovadis Contract – Budget responsible
Accountable (Key pillar of EV initiative) (Steering committee member)	<i>CSR / Procurement Director</i> (Marc van Houten)	· Define the Sustainable Procurement Strategy (Supply chain focus) · Participate in annual steering committee · Communicate to the buyer community and sign the supplier communication · Ecovadis Contract - Purchasing responsible
Accountable (Key pillar of EV initiative) (Steering committee member)	<i>Program Manager</i> (Arian van Balen)	· Drive program implementation and interface with EcoVadis AM · Regular exchange with CSR / Procurement Director and buyers/ purchasers · Periodic contact with CCO and Category managers · Oversee reporting needs · Document and archive in Purchasing directory on behalf of MAAS
Consulted (In other role already Steering committee member)	<i>CSR/IT procurement business requirements</i> (George Schoof & Marc van Houten)	· Participate in definition of group vision and sustainable procurement strategy · Define and facilitate business systems integration strategy
Consulted (Assisting EV initiative)	<i>Marketing</i> (Vera Verberne & Jamy Kop)	· Define and facilitate integration of Sustainable Procurement in the Marketing strategy · Assist in providing regulatory response guidance (MAAS responding appropriately to these requests by stakeholders)
Consulted (Assisting EV initiative)	<i>Compliance/Legal</i> (Arian van Balen, MAAS Legal Counsel)	· Assist with integrating CSR in MAAS purchasing and sales contracts · Assist with due diligence and regulation questions and issues
Informed (Assisting EV initiative)	<i>CSR/IT procurement systems</i> (Herman Braeken)	· Facilitate assistance by entire IT department with functional and technical systems questions and issues

5.3 MAAS program governance structure



6. S.M.A.R.T. supplier selection strategy and 3-year roadmap

Maximum program impact and risk mitigation will come when you engage the *right* suppliers, in the right order, *aligned with MAAS sustainability agenda*. The supplier scoping needs to follow a strategy that is scalable, takes risk, urgency, impact, roll-out and resources (workload) into consideration and also supplier data availability and quality. In very simple words, there are two key drivers for the supplier scoping:

- Risk/compliance, the *minus pole* and
- MAAS corporate CSR goals and the impact you intend to create, the *plus pole* (i.e. *beyond risk*)

Preferred supplier status, annual spend and recurrence of transactions are prioritization and scaling filters. They are not effective selection criteria for suppliers in scope of MAAS sustainable procurement programs.

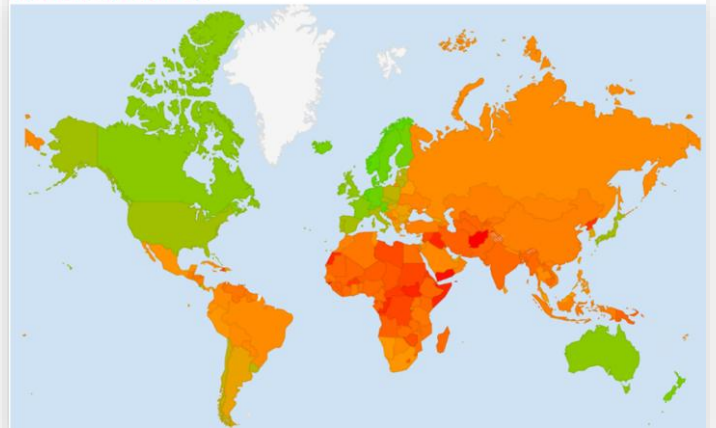
For the first round of MAAS EcoVadis program it is valid to start with the key strategic and frequently centrally managed suppliers. These are often overlapping with top spend. However, risk and impact are not limited to the few top spend suppliers. Risk is hidden in the middle and tail end of the supply chain, less visible, getting less attention.

During our work sessions we identified the supply categories that will help you mitigate risk and drive MAAS agenda forward and assessed priority categories.

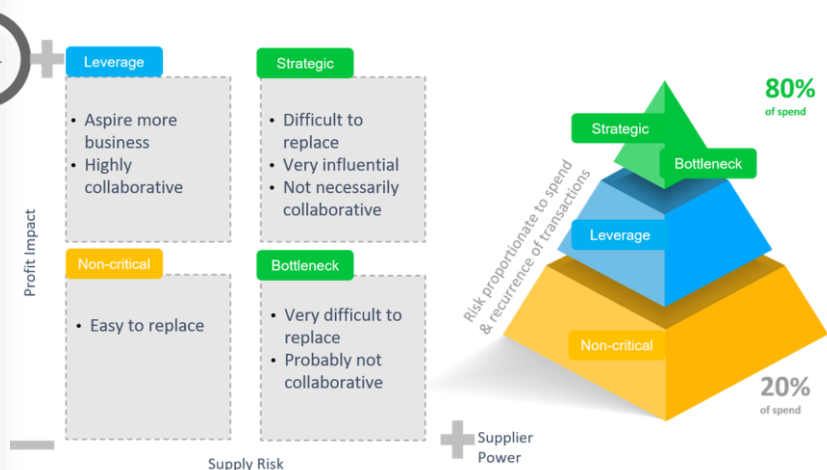
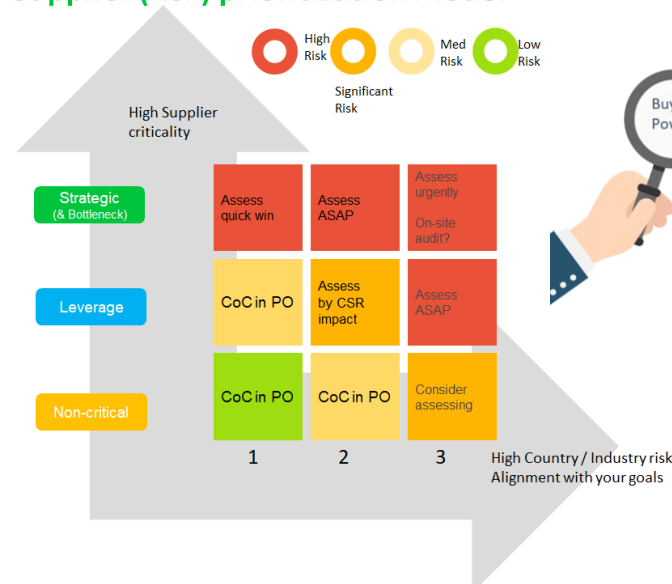
Two key sustainable procurement drivers



Risk country overview



Supplier (risk) prioritization model



6.1 Best in class scaling of suppliers

Best-in-class proactive to leading companies scope and scale their suppliers for the EcoVadis assessment according to these criteria:

- Existing and new suppliers are covered
- Structured risk management process methodology that includes sustainability criteria and/or Suppliers scope based on supply category risk mapping and their contribution to the corporate sustainability goals, beyond risk and/ or segmentation models e.g. Kraljic matrix (Strategic, Bottleneck, Leverage, Non-critical)
- Top down/bottom up (CSR / Procurement Director defines the strategy, buyers map supplier names to the strategy and application of the rules is mandatory)
- CSR and compliance/ supplier creation departments are consulted
- Spend thresholds are reviewed regularly
- Recurrence of transactions is a selection criterion: Suppliers with open POs and/or part of an electronic catalogue are in scope
- Selection criteria are mandatory, communicated to all procurement; integrated in individual targets, followed by line managers

6.2 MAAS priorities and goals

MAAS key priority area	Quantifiable goals	Have you imagined if/how EcoVadis Rating can support this metric?
<i>Environment – Plastics. No more plastic in MAAS branded packaging and disposables (in kilos by 2025)</i>	<i>Zero non-recyclable MAAS branded packaging and disposables by 2025 is the target, however yearly targets not yet possible as these conversations with suppliers haven't yet happened and the challenge is complex. To be updated in future years.</i>	<i>Yes, indirectly through inclusion of critical suppliers of MAAS branded plastics packaging and disposables to assess overall sustainability performance and to work with best-in-class</i>
<i>Environment – GHG emission reduction 50% reduction at MAAS (reference year 2025 vs. 2018)</i>	<i>Kilotons of CO2 emissions: ○ 1,517 by 2023; ○ 1,386 by 2024; ○ 1,218 by 2025;</i>	<i>Yes, indirectly through inclusion of critical fleet and energy suppliers to assess overall sustainability performance and to work with best-in-class</i>
<i>Environment – GHG emission reduction by electrification of the lease fleet</i>	<i>% of active MAAS lease fleet is electric: ○ 35 % in 2023; ○ 43 % in 2023; ○ 50 % by 2025;</i>	<i>Yes, indirectly through inclusion of critical fleet suppliers to assess overall sustainability performance and to work with best-in-class</i>
<i>Environment – Waste. Identify where residual waste is generated and actively engage suppliers to make this recyclable (percentage of separated waste of the total)</i>	<i>% of total waste is recycled: ○ 67 % by 2023 (33 % residual waste remaining); ○ 71 % by 2024; ○ 75 % by 2025;</i>	<i>Yes, indirectly through inclusion of critical waste recycling suppliers to assess overall sustainability performance and to work with best-in-class</i>
<i>Environment - revision of machines</i>	<i>% second life of machines Maas installs in the Netherlands: ○ 50 % by 2023; ○ 55 % by 2024; ○ 60 % by 2025</i>	<i>Yes, indirectly through inclusion of Maas itself to benchmark with overall sustainability performance</i>
<i>Origin - 5 times as much impact in one country of origin for coffee</i>	<i>Kilo of coffee a year from Ethiopia: ○ 78,304 kilo in 2023; ○ 89,152 kilo in 2024; ○ 100,000 kilo in 2025</i>	<i>Yes, indirectly through inclusion of the Ethiopian Coffee supplier in 2023 to assess overall sustainability performance and to work with best-in-class</i>
<i>Origin - 5 times as much impact in one country of origin for tea</i>	<i>Number of tea bags a year from Nepal: ○ 386,100 in 2023; ○ 443,050 in 2024; ○ 500,000 in 2025</i>	<i>Yes, indirectly through inclusion of the Nepalese tea supplier in 2023 to assess overall sustainability performance and to work with best-in-class</i>

6.3 MAAS scaling plan 2022-2025

Considering adoption, change management and the workload for MAAS teams the following scaling plan was developed.

In the first year (2022), a significant number of suppliers identified already have a valid Ecovadis assessment and rating or are willing to participate fairly quickly. In year 2 (2023) and three (2024) much more effort will be needed to onboard suppliers. So the original the target of 19 in the beginning of 2022 was much too low and the targets in 2023 and 2024 too high. As of October 2022 MAAS already had 36 rated critical suppliers, with 13 in progress and 16 declined. This totals 65 critical suppliers.

Critical supplier scope will be annually reviewed. Review based on an annual analysis in November of the a supplier download from the MAAS ERP system review at the end of each year in 2023. Target is therefore an improving/moving target.

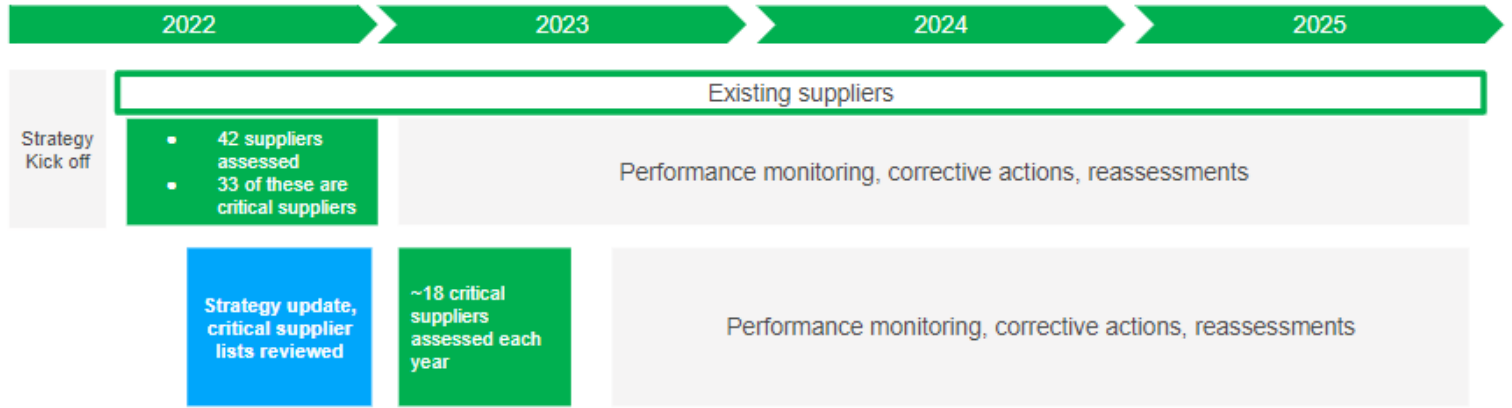
Actual targets based on the vendor list 2022, dated 04.11.2022: N:\Purchasing\Ecovadis Rating\2022_MAAS Vendor mapping\20221104_Purchasing spend MINL 2022.xlsx. Suppliers Tagged Critical by:

- A. > 100.000 euro
- B. Organic certified
- C. Additional specific determined by Purchasing if < 100.000 or non-organic

Year 1 (2022)	Year 2 (2023)	Year 3 (2024)	Year 4 (2025)
Supply categories 2022- closing 2022: ☐ Critical suppliers* only: 33 assessed	Supply categories year 2023: ☐ # of assessed Critical suppliers* to analyse for corrective actions (~ 36) ☐ # of critical suppliers to assess in 2023 (~ 26) ☐ # of critical suppliers not assessed in 2023 (~ 26)	Supply categories year 2024: ☐ Reassessed Critical suppliers* (~ 62) ☐ Critical suppliers still to assess (~ 25)	Supply categories year 2025: ☐ Reassessed Critical suppliers* (~ 87) ☐ New critical suppliers to assess (~ 5)
Supplier result volume – review results closing 2022: ☐ 36 of 87 critical suppliers = 41,4% ☐ Critical 36 of 577 total number of suppliers = 6,2 %	Supplier target volume - 2023 (annually reviewed): ☐ 62 of 87 critical suppliers = 71,3 % ☐ Critical 62 of 577 total number of suppliers = ~ 10,8 %	Supplier target volume – 2024 (annually reviewed): ☐ 87 of 87 critical suppliers = 100 % ☐ Critical 87 of 577 total number of suppliers = 15,1%	Supplier target volume – 2025 (annually reviewed): ☐ 87 of 87 critical suppliers = 100 % ☐ Critical 87 of 577 total number of suppliers = 15,1%
Spend threshold result - review results closing 2022: ☐ € 22,4 M of € 44,6 M spend at critical supplier = 50,2% ☐ Critical is € 22,4 M of € 50,0 M total spend = 44,8%	Spend threshold 2023 (annually reviewed): ☐ Add ~ 26 of the 51 Critical suppliers with € 22.2 M spend in 2023 to achieve ~ 70% of critical spend ☐ Add ~ € 12,6 M to reach a total of € 35 M to achieve 70% of total spend	Spend threshold 2024 (general or by category): ☐ €44,6 M of € 46,6 M spend at critical suppliers = 100% ☐ Critical is €44,6 M of € 50,0M total spend = 89,2%	Spend threshold 2025 (annually reviewed): ☐ €44,6 M of € 46,6 M spend at critical suppliers = 100% ☐ Critical is €44,6 M of € 50,0M total spend = 89,2%

6.4 MAAS program rollout strategy

The image below visualizes the rollout plan discussed during our strategy work sessions. Current Ecovadis program for 3 years, February 2022 – February 2025. Current CSR targets run until December 2025.



7. EcoVadis related performance KPIs and Management Business Objectives

The EcoVadis Ratings solution and scorecard provides deep insights and fact-based sustainability information on the industry and the individual suppliers and is a valuable tool to set and track goals on all levels, supply chain coverage, sustainability performance, management and individual buyer performance. The latter is the only way MAAS procurement employees will fully integrate sustainability as an equal procurement value alongside price, availability and quality.

Here a list of best-in-class sustainable procurement program goals to keep in mind when setting KPIs:

- Reflective of the company's sustainability ambitions and vision;
- Formalized and specified in the category plans;
- Scalable, reviewed and adjusted on a regular basis;
- SMART (specific, measurable achievable, relevant, time-bound);
- Tracked and reported to the board;
- Linked to individuals with responsibility and accountability;
- Endorsed by the senior executive sponsor and known to the entire C-suite (i.e. beyond the boundaries of the procurement organization)

7.1 MAAS program rollout strategy

We have listed below the KPIs MAAS decided to track over the coming years and which shall be tracked in our joint program Steering Committee meetings. These KPIs are for 2022-2025 and are subject to change.

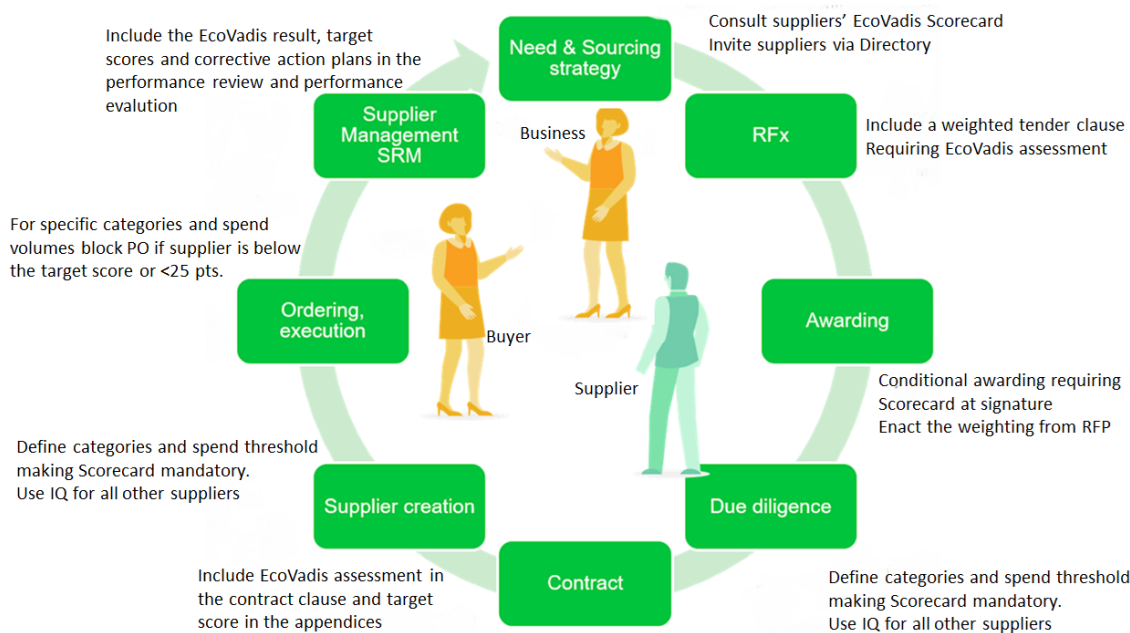
	MAAS Objective	KPIs 2024-2025	Reporting tool
Program Deployment	a. Invite Critical suppliers for assessment b. Integrate EcoVadis scorecards into business awarding RFPs/ renewal for critical suppliers	a. 2023, 70% critical suppliers & 70 % of spend assessed by EcoVadis; 2024 100% critical suppliers & 89% of total spend assessed by Ecovadis; b. # renewals including Ecovadis scorecard	a. Monthly CSR Report by Director CSR b. Half-yearly CSR Report by Director CSR
Improvement Goals	a. Suppliers to improve with each reassessment b. Clear expectation set that suppliers will continuously improve via reassessments c. Clear expectation set that suppliers will engage in corrective actions d. Critical suppliers above minimal EV performance level	a. A score improvement of 4.5+ points for reevaluated critical supplier. Current average improvement within MAAS critical suppliers is 3.7 points; b. 75% of critical suppliers to go through reassessment each year. Current score is 62%; c. 100% of Critical suppliers with a score below 65 engaging in all high priority corrective actions. Current score is 10.2 %; d. 88% of critical suppliers above 45 level. Current score is 86%;	a. EV Performance Report b. EV Improvement Report c. EV Corrective Actions Report (<65) d. EV Improvement Report
Adoption & Capacity Building	a. Buyer EV platform training (Procurement courses) b. Buyer EV Academy training c. Critical supplier EV Academy training d. MAAS Monthly internal reporting EV platform result e. MAAS Annual external GRI reporting EV platform results	a. 100% of MAAS buyers trained each year (either as new or refresh) on EV platform, best practices & corrective actions; b. Each Buyer has to complete the Buyer/ Procurement courses on the EV Academy c. Each critical supplier has to complete 5 courses each year on the EV Academy d. # EV rated suppliers e. MAAS and critical suppliers EV performance results	a. Annual report of EV Account Manager; b. Reporting EV Academy; c. Reporting EV Academy; d. Monthly CSR Report by Director CSR e. Annual MAAS GRI report
Individual KPIs	a. Relevant because it enables the achievement of objectives and results	a. MAAS Buyers to work together to ensure the yearly target minimum of critical suppliers (re)assessed each year b. # individual KPI Buyer Portfolio Coverage	a. Ecovadis Reporting b. Ecovadis

8. Procurement process integration plan

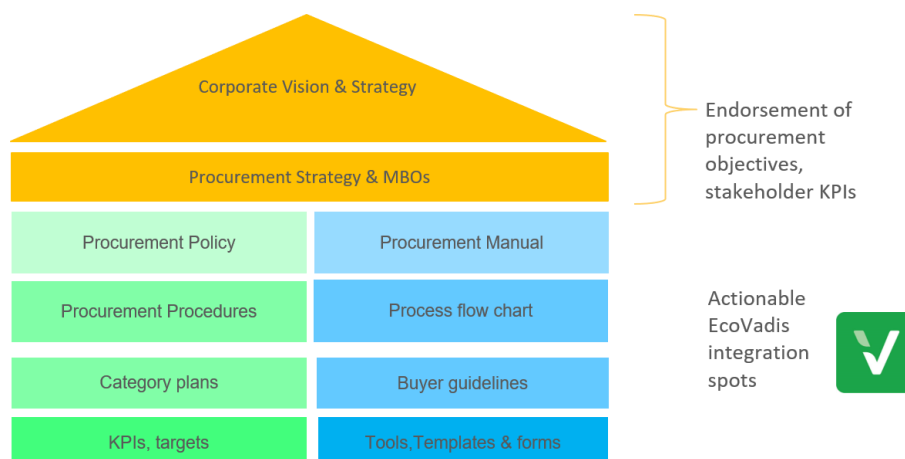
8.1 Integration areas for Maas

The implementation of a sustainable procurement initiative requires integrating sustainability not only in theory as a value next to price, quality, delivery. It requires integration in practice. We have defined MAAS vision, strategy, goals. We then aligned MAAS supplier selection and the governance model to MAAS ambitions and, assigned roles and responsibilities matching MAAS teams' bandwidth. We know how you define success and how you want to measure it. To make all this happen, it is critical that the rules are unambiguous, available and that MAAS procurement policy, procedures, processes reflect them all along the source to pay and SRM cycle.

The graph below gives a generic overview of integration areas for MAAS EcoVadis program.



Policies	Procedures	Processes
Policies determine what an organization must or must not do in a given functional or strategic area.	Procedures formalize and detail those policies including accountable parties and expected end results	Processes define how policies and procedures are executed and documented in the most efficient terms: lead-time and cost.
Sustainable procurement policies need to be translated both in Procedures and Processes that are cross functional for a successful operation.		



8.2 How to escalate MAAS goals

Moving forward with MAAS program it is also important how you manage the goal setting process, if MAAS goals follow a timeline requiring stakeholder accountability.

- Sustainable Procurement goals are formalized and available to all procurement teams. MAAS: Formalized sustainable Procurement made available in a monthly Excel sheet by CSR Director/ Procurement Director
- Goals have quantitative S.M.A.R.T. (Specific, Measurable, Achievable, Relevant, Time-bound) targets attached, with specific owners and deadlines. MAAS: 12 quantitative S.M.A.R.T. targets with owners and deadlines
- There is a regular review process to track progress, with accountability and goals are scalable. MAAS: There is a quarterly management meeting to discuss the 12 quantitative SMART targets. Annual steering committee with MAAS/EV participants.
- Executive management has Sustainable Procurement goals accountability reported to the Board. MAAS: Chief Commercial Officer and CSR Director/ Procurement Director report to the CEO
- Goals are extended into individual buyer KPIs monitored by the line managers as part of the performance evaluation and objectives settings. MAAS: 1 KPI fleet (buyer Purchase & Manager Facilities, 2 KPI single ingredients (Ethiopian Coffee and Nepalese Tea. The other 9 KPI's are collective KPI, either assigned to the 2 MAAS buyers or to monitoring by 1 line manager.

The quantitative S.M.A.R.T. MAAS targets as reported 12.2022 to executive management:

KPI	OMSCHRIJVING	SCORE 2021	SCORE 2022	DATUM
1	50% CO2 REDUCTIE BIJ MAAS (peiljaar 2025 vs. 2018)	26%	27%	1-jul-22
2	50% VAN ONS WAGENPARK IS ELEKTRISCH IN 2025	18%	23%	13-dec-22
3	GEEN PLASTIC MEER IN MAAS VERPAKKINGEN EN DISPOSABLES (in kilo's per 2025)	186.415		31-dec-21
4	GEEN RESTAFVAL OP LOCATIES MAAS (percentage gescheiden afval van het totaal)	58%	59%	13-dec-22
5	100.000 KILO KOFFIE PER JAAR UIT ETHIOPIË IN 2025	42.432	20.560	13-dec-22
6	500.000 THEEZAKJES PER JAAR UIT NEPAL IN 2025	411.000	405.000	13-dec-22
7	60% VAN DE MACHINES DIE WIJ OP DE MARKT ZETTEN ZIJN SECOND-LIFE	52%		31-dec-21
8	560.000.000 LITER SCHOON WATER NAAR ONTWIKKELINGSLANDEN (2014 t/m 2025)	352.971.879		31-dec-21
9	100% DUURZAME KOFFIE, THEE EN CACAO IN 2025	61%	69%	1-nov-22
10	KRITISCHE LEVERANCIERS ECOVADIS RATED IN 2025		33	13-dec-22
11	KRITISCHE LEVERANCIERS MET MAAS CODE OF CONDUCT IN 2025	15	17	13-dec-22
12	MAAS IS KOPLOPER IN TENDERS (% CSR No.1 in MAAS BIDS)		75%	5-sep-22

8.3 EcoVadis related performance KPIs and Management Business Objectives

Here a list of best-in-class sustainable procurement program goals to keep in mind when setting KPIs:

- reflective of the company's sustainability ambitions and vision
- formalized and specified in the category plans
- scalable, reviewed and adjusted on a regular basis
- SMART (specific, measurable achievable, relevant, time-bound)
- tracked and reported to the board
- linked to individuals with responsibility and accountability
- endorsed by the senior executive sponsor and known to the entire C-suite (i.e. beyond the boundaries of the procurement organization)

How to escalate MAAS Program KPI's: i.e. what goals and KPI's defined for 2022, 2023, 2024 and 2025.

	Year 1 (2022)	Year 2 (2023)	Year 3 (2024)	Year 4 (2025)																												
Basic, Quantitative	Critical suppliers	Critical suppliers	Critical suppliers	Critical suppliers																												
Improvement, Qualitative	All critical suppliers either have to be assessed on EcoVadis, or have CoC signed	All critical suppliers invited assessed on EcoVadis	- All critical suppliers invited assessed on EcoVadis 12 months EcoVadis score increase/number of suppliers above MAAS minimum threshold score of 45	All critical suppliers invited assessed on EcoVadis																												
Buyer/Supplier capacity building	Number of stakeholders (Program Manager, Buyers, Suppliers) trained or engaged annually. No targets.	Number of stakeholders trained or engaged annually. Targets to discuss in 2023	Number of stakeholders trained or engaged annually.	Number of stakeholders trained or engaged annually.																												
Program management	2 Steering Committee meetings with executive sponsor presence (George Schoof & Marc van Houten) Annual Maturity review with executive sponsor presence (George Schoof & Marc van Houten)																															
Individual KPIs	<table><tr><td>Buyer:</td><td>Hans Puttenstein</td></tr><tr><td>Suppliers 2022:</td><td>520</td></tr><tr><td>Total Spend 2022:</td><td>€ -31.292.513</td></tr><tr><td>Critical Spend 2022:</td><td>€ -26.611.062</td></tr><tr><td># Critical Suppliers 2022:</td><td>59</td></tr><tr><td># CS EcoVadis Rating 2022:</td><td>18</td></tr><tr><td># Target 2023-2025:</td><td>41</td></tr><tr><td>Buyer:</td><td>Marc van Houten</td></tr><tr><td>Suppliers 2022:</td><td>57</td></tr><tr><td>Total Spend 2022:</td><td>€ -18.743.802</td></tr><tr><td>Critical Spend 2022:</td><td>€ -17.997.314</td></tr><tr><td># Critical Suppliers 2022:</td><td>28</td></tr><tr><td># CS EcoVadis Rating 2022:</td><td>15</td></tr><tr><td># Target 2023-2025:</td><td>13</td></tr></table>				Buyer:	Hans Puttenstein	Suppliers 2022:	520	Total Spend 2022:	€ -31.292.513	Critical Spend 2022:	€ -26.611.062	# Critical Suppliers 2022:	59	# CS EcoVadis Rating 2022:	18	# Target 2023-2025:	41	Buyer:	Marc van Houten	Suppliers 2022:	57	Total Spend 2022:	€ -18.743.802	Critical Spend 2022:	€ -17.997.314	# Critical Suppliers 2022:	28	# CS EcoVadis Rating 2022:	15	# Target 2023-2025:	13
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# Target 2023-2025:	13																															

8.4 As is procurement process integration with MAAS

A diagnostic of as-is procurement processes (i.e. what exists today within MAAS) and not explicitly where sustainability is embedded.

The objective is to understand :

- what procurement processes are in place today;
- what is the coverage of those processes (supplier and/or buyer);
- what (if any) technology supports this process;
- is that technology consistent and accessible to the concerned buyers

Procurement process	Process Coverage Suppliers in scope (# of suppliers)	Process Coverage Procurement Categories, countries, BUs	Supporting Technology? (relevant software supporting the step?)	Technology Coverage (i.e. global, BU, region...)
Procurement manual / guidelines	No current manual, due to company size but a possibility in the future. Only high level process description documented.	Coverage high for buyers (small team, 2 buyers currently)	Not relevant	TBC- not relevant year 1
Supplier Code of Conduct	100% of critical suppliers, all suppliers asked to complete: exceptions with companies who insist on using own CoC. High risk suppliers audited	All critical suppliers must sign. No difference in process due to BU/category etc	Contracts etc dealt with separately. Not within a system. Not driven by systems due to company size	TBC- not relevant year 1
RFx process and awarding grid	Process description on strategic purchasing exists.	Relatively fixed supply base, not often in tender, but sustainability is part of conversation - but not formalised.	No supporting technology right now	TBC- not relevant year 1
Sustainability Contract clause	Contract states they need to comply to social/ environment obligations. Considering including EcoVadis further down the line. Likely to have one sustainability clause for all suppliers.	MAAS SCoC based on international standards. Not contextualised to industry.	No supporting technology right now	TBC- not relevant year 1
Due diligence, supplier qualification & creation	Discussion ongoing, important factor depending on legal implications. Moving from voluntary to mandatory.	Approach not standardised	Old ERP/Vendor master system. After upgrade no new functionality automatically. Higher platform should enable introduction of new tech in upcoming years	Not relevant
Ordering / PO	No additional responsibility.	If available, sustainability is part of the regular process	ERP used, but sustainability not imbedded. Organic/fairtrade is added as it's obligatory (legal compliance).	TBC- not relevant year 1
SRM / Contract execution	Critical suppliers currently in scope	Processes in place but not formalised	No supporting technology right now. Microsoft directory, mapped according to supplier. No separate directory for sustainability → for contracts and reports.	TBC- not relevant year 1

8.5 Opportunities to integrate EcoVadis ratings into existing MAAS procurement process

Identify opportunities to integrate EcoVadis ratings into existing MAAS procurement process(es), what actions can be taken looking to the future. The objective is to:

- detail the potential for integrating EcoVadis Ratings into MAAS existing processes.;
- define the impact of each action and the effort required to change the existing process to support in prioritizing efforts, MAAS to start with the HIGH impact, MEDIUM effort actions

We have started defining in which EcoVadis/sustainability can be integrated into existing MAAS processes for the following items:

Procurement process	Potential for Integration with EcoVadis Rating (High/Med/Low)	Action to take	Impact if done (High/Med/Low)	Effort required (High/Med/Low)
Procurement manual / guidelines	Low	Gather all the available procurement guidelines and add Ecovadis Rating. Integrate Ecovadis Rating participation in the MAAS Blue Book 3.4 <i>Strategic (sustainable) procurement</i> . Action: Q4 2022 MAAS Buyers, assistance by QESH-coordinator	Low	Med
Supplier Code of Conduct	High	As MAAS has to align with Dutch due legislation in 2023 and European Corporate Sustainability Due Diligence Directive (CSDD) in 2025, so the critical (existing or new) supplier must align with due diligence legislation by a) Signing MAAS SCoC b) Reporting sustainable performance via Ecovadis. Regular action in 2023 and 2024.	High	Med
RFx process and awarding grid	Low	Gather all the available RFx process and awarding and add Ecovadis Rating. Integrate Ecovadis Rating participation in the MAAS Blue Book 3.1 <i>Selecting and assessing suppliers</i> . Action: Q4 2022 MAAS Buyers, assistance by QESH-coordinator	Med	Med
Contract clause	High	Review the sustainability clause or CSR clause in the MAAS contracts. Action: Q4 2022 MAAS Buyers https://resources.ecovadis.com/whitepapers/sustainability-clauses-commercial-contracts-key-corporate-responsibility	Med	Med
Due diligence, supplier qualification & creation	High	As MAAS has to align with Dutch due legislation in 2023 and European Corporate Sustainability Due Diligence Directive (CSDD) in 2025, so the critical (existing or new) supplier must align with due diligence legislation by proof of legal compliance via Ecovadis Rating. Action: Depending on Dutch legislation in 2023 MAAS Buyers	High	Med
Ordering / PO	Low	No action for 2022 or 2023.	Low	High
SRM / Contract execution	High	Integrate Ecovadis Rating performance in the annual supplier evaluation form during the new ISO supplier assessment cycle for 2022-2023. Action: Q4 2022 MAAS Buyers	High	Med

Other comments: MAAS' supply base is relatively stable.

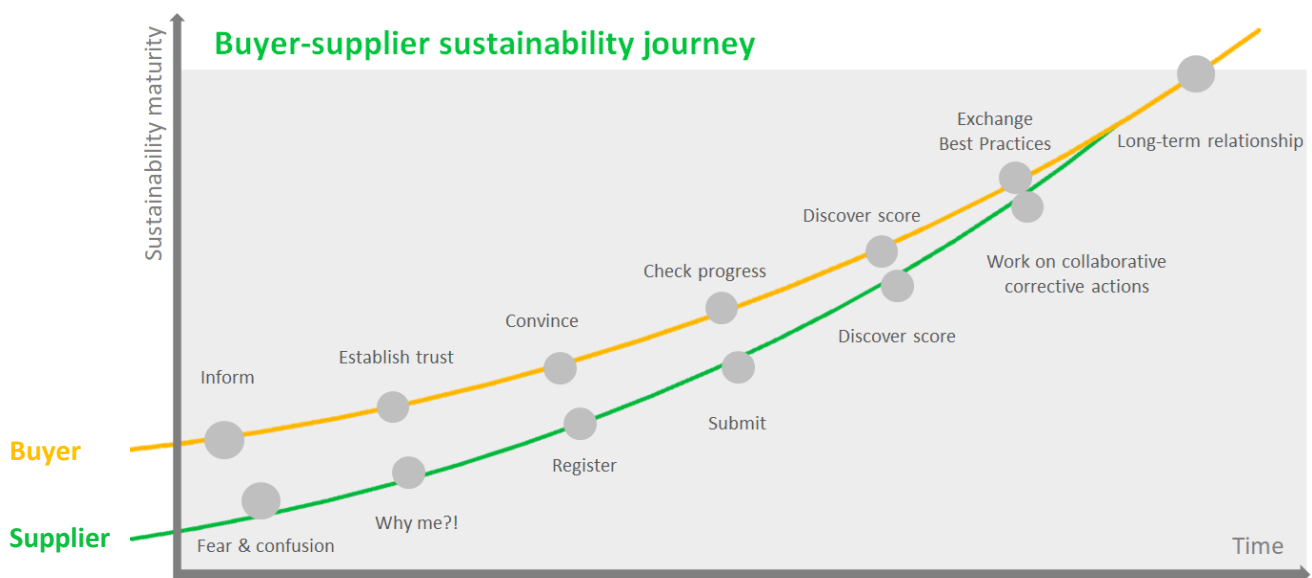
9. Supplier communication strategy and tools

9.1 Best in class supplier sustainability communication

The ultimate objective of MAAS supplier sustainability communication strategy should be that MAAS suppliers understand MAAS sustainability priorities and align with MAAS agenda. Therefore MAAS communication needs to be very clear and expectations and goals need to set against a timeline. Suppliers need to understand that being transparent and collaborative on their sustainability performance is not optional.

Considering the power relationship between buying and supplying party and the moments in the supplier lifecycle where suppliers are the easiest to engage is important. Competitive bidding processes, supplier performance reviews, contract renewals are the ideal moments to address the topic and ask the supplier to register for the EcoVadis assessment as the starting point for the new or continued relationship and a prerequisite to get more business.

In the triangle of buyer, supplier and business owner these negotiation levers are best to be activated by the buyer, but the business owner should be informed and engaged as well.



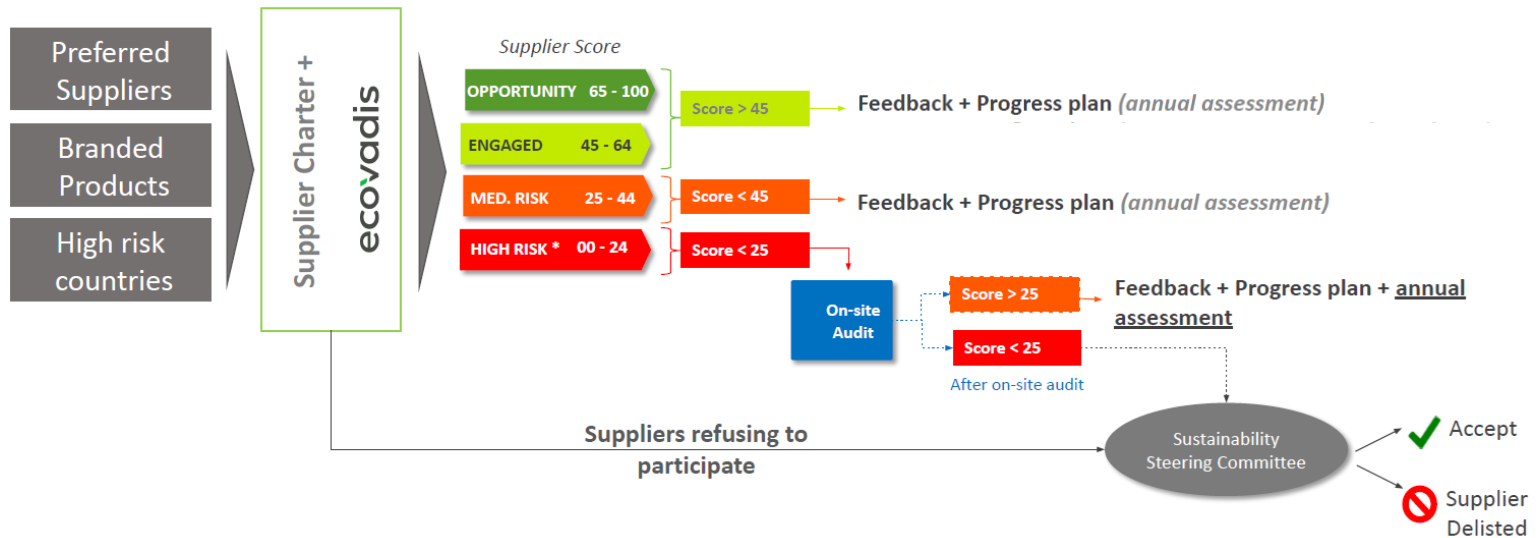
9.2 Overview of MAAS critical supplier communication tools

We jointly worked on the following set of critical supplier communication tools:

Communication tool	Purpose/use case	Link
Executive Sponsor letter	Buyers share with suppliers via the landing page. Accelerate supplier registration	https://invite.ecovadis.com/wp-content/uploads/2022/02/SponsorletterMAAS.docx.pdf
Customized digital information & registration landing page	Link URL shared by buyers with suppliers. Accelerate supplier registration	https://invite.ecovadis.com/en/maas/
Buyer customized self-registration links	Link for suppliers to register for the assessment or share a scorecard. Personalized for each buyer - you can find instructions on how to get MAAS own on the training content.	https://www.ecovadis-surveys.com/register/account-details
Buyer email template	Email containing the link to the landing page and a proposed text which buyers can personalize or leave as is and send to suppliers.	N:\Purchasing\Ecovadis Rating\2022_Suppliers registration mail
Directory invitation messaging	Messages ready to use and plug in the directory field do search for new suppliers, invite existing suppliers or ask to share scorecard. You can find an example on the training content.	https://support.ecovadis.com/hc/en-us/articles/4410011962258
[OPTIONAL] Supplier FAQ	A set of questions you apprehend MAAS suppliers will ask you with the most suitable answer	Objection Handling for MAAS Trading Partners in N:\Purchasing\Ecovadis Rating\2022_MAAS Supplier FAQ
[INTERNAL TRAINING] Buyer Kick-Off content	Enhance effective Buyer engagement	N:\Purchasing\Ecovadis Rating\2022_MAAS Kickoff

9.3 Decision tree

MAAS has the following decision tree for engaging the critical suppliers.



Suppliers who participate and score > 25 are reassessed annually (equal period as the ISO).

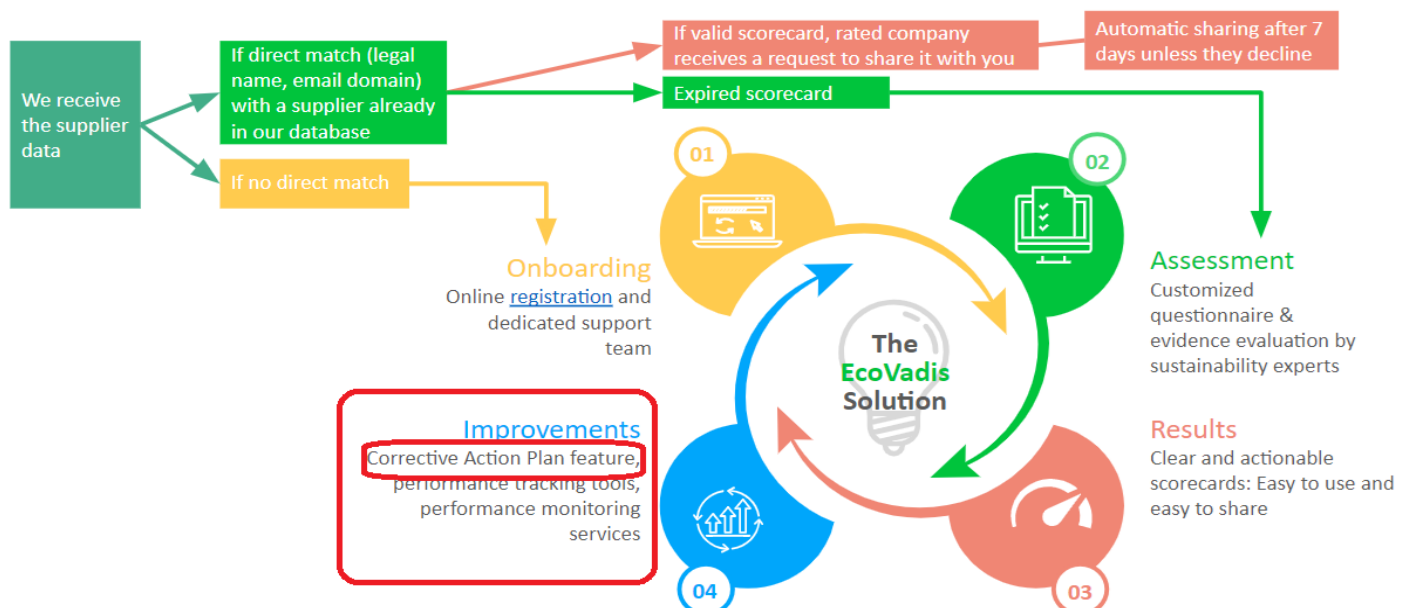
Participating suppliers with a score of < 25 are invited to undergo an on-site audit (add suppliers no score or who refuse to participate).

- If after the on-site audit the score is > 25, then this supplier will join the Medium Risk rated group;
- If after the on-site audit the score continues to be < 25, then this supplier is discussed once a year in the Sustainability Steering Committee. Buyers prepare an advice to either accept this score or to first replace and then delist this supplier with very low CSR performance.

Suppliers who refuse to participate are discussed once a year in the Sustainability Steering Committee. Buyers prepare an advice to either accept the refusal or to first replace and then delist the refusing supplier.

For suppliers the following process is facilitated in Ecovadis:

A Virtuous Circle for Suppliers



10. Stakeholder trainings, capacity building plan, internal and external communication

During the Onboarding program we defined stakeholder training elements for MAAS buyers, suppliers and addressed the capacity building for all employees as they can be or become business owners with a sourcing need.

Usage	Communication Element	Format	Link	Target audience	Date
Internal Capacity Building	Platform training	45 minutes live session walking Maas buyers through the platform.	N:\Purchasing\Ecovadis Rating\2022_MAAS Kickoff	MAAS Buyers	21/02/2022
	Buyer kick off training	90 minutes live training sessions on MAAS strategy (intro by exec sponsor), why sustainability matters, EcoVadis methodology, buyer actions, tools and timeline	N:\Purchasing\Ecovadis Rating\2022_MAAS Kickoff	MAAS Buyers	21/02/2022
	Project manager training	½ day cross customer training day giving deep insights into the EcoVadis methodology, best practices, supplier engagement process etc	N:\Purchasing\Ecovadis Rating\2022_Training	MAAS Program Manager	22/02/2022
Internal Communication	Buyer collaboration space	A section on MAAS buyer collaboration tool where all EcoVadis related templates, tools and buyer tutorials are hosted.	https://resources.ecovadis.com/buyer-success-hub	Buyers	
	Company Intranet communication / Internal Newsletter	Information about MAAS strategy and how EcoVadis can help, why it is important to act on sustainable procurement and how critical the role of procurement has become.	Now in the CSR report but is not actively communicated	All employees	
External Communications	EcoVadis landing page	A tailored onboarding page for MAAS suppliers, including the possibility of registering to undergo the assessment	https://invite.ecovadis.com/en/maas/	Suppliers Customers Investors Public in general	03/08/22
	EcoVadis section on MAAS public website (sustainability or procurement section)	Introduction text, useful links and insights around MAAS EcoVadis program demonstrating credibly MAAS ambitions, focus areas and thus convincing the external community that you are acting on this important topic.	Marketing will place this on the renewed (2023) website of MAAS.		
	Info included in external reporting (sustainability or integrated report)	On MAAS external reporting, provide visibility on MAAS program progress based on EcoVadis data.	https://maas.nl/wp-content/uploads/2022/10/MAAS-MVO-jaarverslag-2021-okt.pdf		
	[OPTIONAL] Sales pitch (RFP)	How to engage with MAAS Sales teams and how they can leverage MAAS program when replying to prospects beyond adding MAAS own EcoVadis scorecard to the shared documentation.	Bids has standard texts, Ecovadis not actively present in tenders N:\Commercie\Sales Templates\01 standaard teksten MAAS	Sales colleagues	

11. Conclusion and next steps

The findings and output displayed in this Playbook have been developed in collaboration with MAAS, are based on the expertise of EcoVadis and data points MAAS shared with Ecovadis throughout the Onboarding program. It is understood that target dates, volumes and actions have been scoped in a realistic manner, reflecting MAAS ambitions and resources. The content of this Playbook has been presented and endorsed by the senior executive sponsor of MAAS program and as Ecovadis valued and trusted customer MAAS confirms undertaking best efforts to proceed with the implementation. The Steering Committee shall adjust or confirm the milestones of the roll-out plan over the next 3 years. The Program Manager will alert the EcoVadis Customer Success Manager timely if unforeseen events trigger impactful changes.

EcoVadis Account Manager for MAAS
Aimee Plant

Date

Signature

Customer executive sponsor
George Schoof
Chief Commerce Officer

Date

Signature

Maas Program Manager EcoVadis Ratings
Arian van Balen
QESH Coordinator & Data Protection Officer

Date

Signature

Customer executive sponsor
Marc van Houten
Director CSR/Procurement

Date

Signature

Appendices:

- **Appendix 1 Scope Maas International B.V. (Group)**
- **Appendix 2 Reporting. Coverage**
- **Appendix 3 Reporting. Performance**
- **Appendix 4 Reporting. Corrective actions**
- **Appendix 5 Reporting. Improvement**
- **Appendix 6 Reporting. Ecovadis Academy**
- **Appendix 7 Glossary**
- **Appendix 8 Abbreviations**

Management Summary: Achievements, Learnings & Outlook (2026-2030)

Achievements

Between 2022 and 2025, MAAS's sustainable procurement program showed steady progress across key areas. The Vision, Strategy & Goals pillar remained strong and proactive, consistently scoring around 3.20. This reflects a robust foundation supporting effective decision-making, transparency, and dialogue with external stakeholders, while ensuring accountability and clear expectations. In 2024, EcoVadis added decarbonization as a dedicated indicator under this theme, underscoring MAAS's strategic emphasis on carbon reduction. Policies, Procedures, and Processes advanced from reactive to responsive maturity, driven by enhanced formalization of sustainability clauses and improved supplier engagement. Reporting moved closer to proactive maturity, integrating KPIs into management business objectives with clear targets, formalizing expectations for sustainable procurement delivery.

Governance & Resources, however, experienced a decline from proactive to responsive maturity, mainly due to organizational changes impacting program governance, structure, and procurement system integration. Capacity Building stayed at a responsive level, highlighting the urgency of advancing program socialization and internal capacity-building efforts to embed mandatory supplier training and corrective action plans. Supplier coverage increased but remains below the 70-100% critical spend assessment target. Initial Scope 3 transparency steps were taken, though formal emission reduction KPIs have yet to be established.

Learning and Conclusion

The program's overall maturity remained within the responsive zone from 2022 to 2025, with a modest increase in 2024 followed by a slight dip in 2025 relative to the 2022 baseline. This dynamic underlines the ongoing evolution influenced by organizational restructuring and policy improvements, while striving toward MAAS's proactive ambitions.

EcoVadis findings emphasize the need to formalize contractual frameworks with clear consequences for non-compliance across all key supplier contracts, institutionalize audits, and expand capacity-building for suppliers and employees alike. The dip in governance maturity highlights the necessity for continued alignment of organizational structures and sustainability systems. Elevating Supplier Sustainability Relationship Management (SSRM) to a proactive, standardized stage remains critical.

Overall result across the 5 success roots			
	Responsive	Responsive	Responsive
	Maturity Level per Success Pillar		
Success roots	2022/2023	2024	2025
Vision, Strategy & Goals	Proactive 3.25	Proactive 3.40	Proactive 3.20
Governance & Resources	Proactive 3.00	Proactive 3.00	Responsive 2.33
Policies, Procedures & Processes	Reactive 1.90	Responsive 2.40	Responsive 2.10
Capacity Building & Continuous Improvement	Responsive 2.60	Responsive 2.40	Responsive 2.20
Reporting	Responsive 2.60	Responsive 2.30	Responsive 2.90

Strategic Outlook (2026–2030)

Moving forward, the program aims to recover and boost governance maturity by closing operational gaps—embedding sustainability KPIs into procurement systems to strengthen SSRM and formalizing contractual obligations to drive supplier engagement, continuous improvement, and decarbonization. Expansion of mandatory training (e.g., EcoVadis Academy) and capacity-building workshops, alongside corrective action plans, will accelerate internal and supplier engagement gains.

Supplier coverage will target evaluation of 70-100% of critical spend, paired with concrete carbon reduction targets aligned with MAAS's net-zero goals. Developing and formalizing a detailed Scope 3 decarbonization roadmap with measurable KPIs is a priority. In tandem, CSRD harmonization calls for clearer, strengthened coordination with the Miko Group on external reporting standards and auditor engagement, ensuring regulatory alignment and enhancing disclosure credibility.

This strategic approach integrates maturity advancement with organizational realities and evolving external demands, guided by EcoVadis's methodology rooted in the UNGC Supplier Engagement Continuum. It positions MAAS to deepen its sustainable procurement impact and leadership.

Appendix 1 Scope Maas International B.V. (Group)

Search rated Maas International B.V. (Group) with DUNS 404657322.

The MAAS International B.V. has various companies in Ecovadis Directory.

The following legal entities are represented in the Maas International B.V. (Group) rated by Ecovadis:

- Maas International B.V. (Son en Breugel)
- Maas International Europe B.V. (Son en Breugel)
- Maas International Holding B.V. (Son en Breugel)
- LC Elst, LC Esloo, LC Rotterdam, LC Nieuwegein, LC Zwolle

The following entities are formally deregistered from the Dutch Trade Register:

- Maas International B.V. location in 's Gravenhage
- Maas International Finance B.V. (Son en Breugel)
- Maas International Group B.V. (Son en Breugel)

Maas International B.V.  SON EN BREUGEL - Netherlands Manufacturing Not rated	Request rating
Maas International B.V.  's-Gravenhage - Netherlands Manufacturing Not rated	Request rating
Maas International Europe B.V.  SON EN BREUGEL - Netherlands Finance Not rated	Request rating
Maas International Finance B.V.  SON EN BREUGEL - Netherlands Manufacturing Not rated	Request rating
Maas International Group B.V.  SON EN BREUGEL - Netherlands Finance Not rated	Request rating
Maas International Holding B.V.  SON EN BREUGEL - Netherlands Finance Not rated	Request rating

Appendix 2 Reporting. Coverage

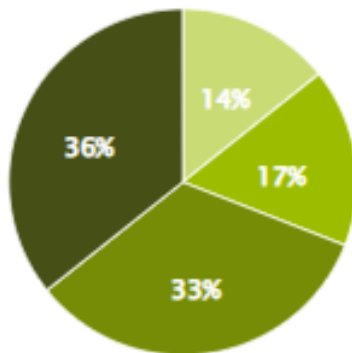
Coverage

- Understand the geographical distribution of your Network
- Identify regions where your sustainability monitoring is thorough, and find opportunities



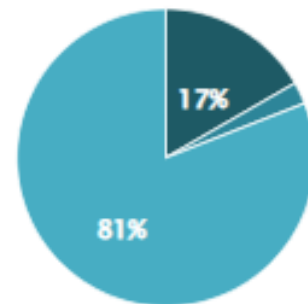
[View report >](#)

SCORED SUPPLIERS PER SIZE



XS = 1-24 employees S = 25-99 employees
 M = 100-999 employees L = > 999 employees

ASSESSMENT REQUEST BY SOURCE



First
 Reassessment
 Reuse

SCORED SUPPLIERS BY INDUSTRY CATEGORY

Manufacture of other food products	7
Manufacture of general-purpose machinery	4
Wholesale of food, beverages and tobacco	3
Manufacture of special-purpose machinery	2
Manufacture of domestic appliances	2
Non-specialized wholesale trade	2
Wholesale of waste, chemicals, fertilizers and agrochemical products, i...	1
Manufacture of wearing apparel	1
Materials recovery	1
Packaging activities	1
Repair and installation of machinery and equipment	1
Manufacture of plastics products	1

Appendix 3 Reporting. Performance

Performance

- Visualize and interact with the score distribution of your Network, segmented by country/ territory, size, industry and sustainability KPIs



[View report >](#)

Scored Suppliers

42

Overall Score

56.7

EcoVadis: 44.7

ENV

61.4

44.7

LAB

57.6

47.5

FBP

52.6

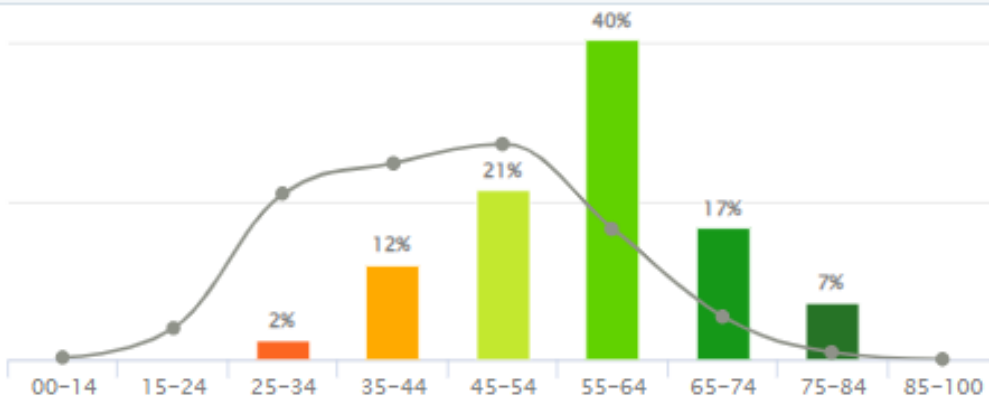
42.8

SUP

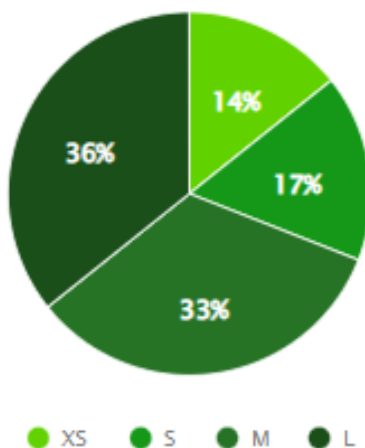
51.5 !

36.9

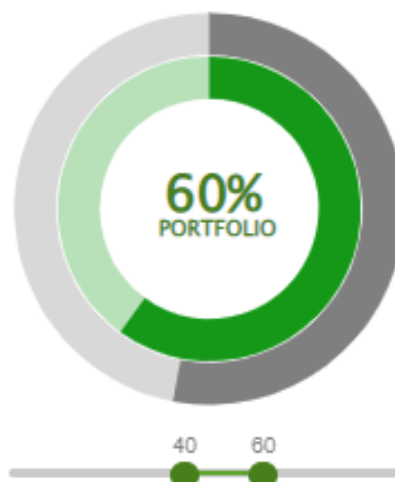
SCORE DISTRIBUTION



SIZE DISTRIBUTION



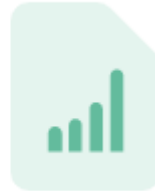
% PORTFOLIO BETWEEN OVERALL SCORES



Appendix 4 Reporting. Corrective actions

Corrective Actions

- View the ratio of your partners' improvement areas vs. requested corrective actions
- Monitor the status of your partners' requested corrective actions



[View report >](#)

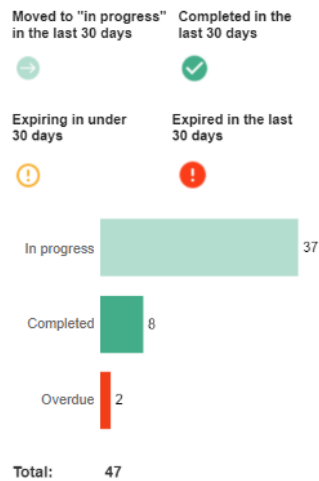
Improvement areas with requested corrective actions



Top improvement areas



Corrective actions status



Improvement areas with requested corrective actions

by requesting contacts and partners

Requesting contacts

Marc van Houten	5.0%
Hans Puttenstein	1.0%
-	0.0%

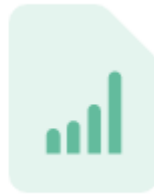
Partners

SUCAFINA SA (GROUP)	100.0%
LEKKERLAND NEDERLAND	19.2%
GRANT THORNTON UK LTD	0.3%
BRADY CORP (GROUP)	0.3%
BORG & OVERSTROM BV	0.3%
WELBILT (HALESOWEN) LTD	0.3%
TIKTAK SEGAFREDO ZAFRA	0.3%
ASITO BV (GROUP)	0.0%
BRITA SE (GROUP)	0.0%
CIPARO PRODUCTS BV	0.0%
COCA-COLA EUROPACIFIC	0.0%
COFFEE BASED BV	0.0%
COOPERATIE KONINKLIJKE	0.0%
DR OTTO SUWELACK NEDERLAND	0.0%
EFFE SOEP BV	0.0%
ENGELS LOGISTIEK BV	0.0%
GREENFOX BV	0.0%
HOFFMANN GMBH QUALITY	0.0%
JM DE JONG DUKE AUTOMOBILES	0.0%

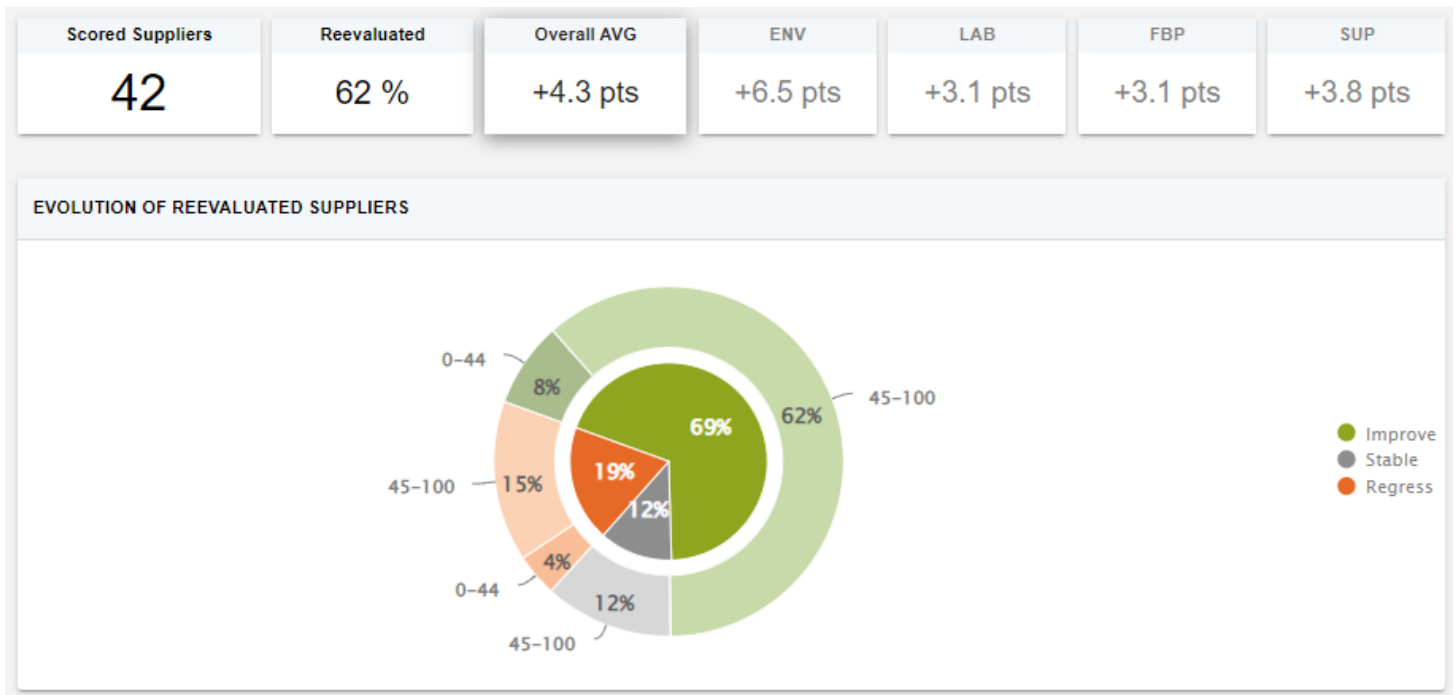
Appendix 5 Reporting. Improvement

Improvement

- Track the score evolution of your Network over time
- Customize your desired performance level and identify improvement trends by region



[View report >](#)



Appendix 6 Reporting. Ecovadis Academy

EcoVadis Academy

- Discover which and how many partners are using EcoVadis Academy e-learning
- View your partners' progress on the courses



[View report >](#)

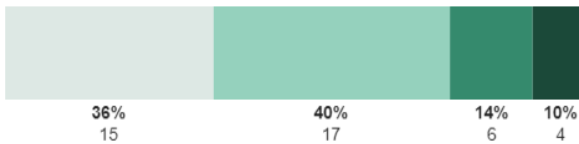
Access to EcoVadis Academy

95%
42 out of 44 partners
with access to
EcoVadis Academy



Engagement

For partners with access to EcoVadis Academy



- Partners that have not logged in to EcoVadis Academy
- Partners with at least one user logged in; no course started
- Partners with at least one started course
- Partners with at least one finished course

Most popular courses

by number of partners that started the course (one or more users)



EVID	Requesting contact	Partner name	With access to EcoVadis Academy	Logged in to EcoVadis Academy	Primary contact	Email	Available courses	Active users	Started courses	Completed courses
JM972465	Marc van Houten	TECHNISCHE UNIE BV (GROUP)	Yes	Yes	Joop Vijelaar	binckhorst@technischeunie...	27	7	9	5
FB713250	Marc van Houten	JM DE JONG DUKE AUTOMATENFAB..	Yes	Yes	Marleen Akkermans	marleen@dejongduke.nl	27	4		
CP971420	Marc van Houten	HOFFMANN GMBH QUALITAETSWER...	Yes	Yes	Harald Gmelin	h.gmelin@hoffmann-group...	27	3		
DT955466	Hans Puttenstein	KERRY INGREDIENTS & FLAVOURS L...	Yes	Yes	Florence Hocking	florence.hocking@kerry.com	27	3		
QS137943	Marc van Houten	COOPERATIE KONINKLIJKE AVEBE U...	Yes	Yes	Peet Joosten	peet.joosten@avebe.com	27	3		
Y1654976	Hans Puttenstein	SATYS ELECTRIC GROUP SASU (GR...	Yes	Yes	Nattakritta Chulawong...	nat.qua@satyselectric.com	8	3	3	2
BF229330	Marc van Houten	KONINKLIJKE PAARDEKOOPER GRO...	Yes	Yes	Merel de Vries	mereldevries@paardekoop...	8	2		
EQ920592	Marc van Houten	COCA-COLA EUROPACIFIC PARTNE...	Yes	Yes	Inge Polspoel	inpolspoel@cokecce.com	27	2	1	0
HG170365	Marc van Houten	MOONEN PACKAGING BV	Yes	Yes	Wouter Scheffer	w.scheffer@moonenpacka...	8	2	1	0
MU556432	Marc van Houten	BRITA SE (GROUP)	Yes	Yes	Niclas Sroka	nsroka@brita.net	27	2		
NJ818398	Hans Puttenstein	ASITO BV (GROUP)	Yes	Yes	Melissa Veltien	m.veltien@asito.nl	27	2		
RJ328315	Hans Puttenstein	GRANT THORNTON UK LLP (GROUP)	Yes	Yes	Daniel Arda	daniel.l.arda@uk.gt.com	8	2		
AB425603	Marc van Houten	SMURFIT KAPPA GROUP PLC (GROU...	Yes	Yes	Jurgita Girzadiene	jurgita.girzadiene@smurfitk...	27	1	1	0
JL795245	Marc van Houten	STANLEY SECURITY FRANCE SASU	Yes	Yes	Antonio Soares De Al...	antonio.soares-de-almeida...	8	1		
KS405988	Marc van Houten	MIKO COFFEE SERVICE NV	Yes	Yes	Luc Antonio	luc.antonio@miko.be	8	1		

[Go to data download >](#)

The table contains up to 50 rows. Click "Go to data download" for the full list.

Appendix 7 Glossary

This appendix gives some definitions

Concerns	Definition	Reference/ source
Critical supplier, qualitative	Supplier of raw materials, auxiliary materials or services that can jeopardize the continuity of the operational process of MAAS in the event of non-compliance with the agreed agreements and who is essential for the quality of the products supplied by MAAS. All organic certified suppliers are automatically critical.	MAAS Blue Book, 3.1
Critical supplier, quantitative	> 100.000 euro in case of non organic; smaller spend at the discretion of the MAAS buyers	MAAS Blue Book, 3.1
High risk tier 1 suppliers, qualitative	Supplier of raw materials, auxiliary materials or services that can jeopardize the continuity of the operational process of MAAS in the event of non-compliance with the agreed agreements and who is essential for the quality of the products supplied by MAAS. All organic certified suppliers are automatically high risk tier 1.	MAAS Blue Book, 3.1
High risk tier 1 suppliers, quantitative	> 100.000 euro in case of non organic ; smaller spend at the discretion of the MAAS buyers	MAAS Blue Book, 3.1
Ecovadis Assessment module	Paid service to assess MAAS material sustainability impacts based on documented evidence. The EcoVadis sustainability assessment is organized into four stages: registration, questionnaire, expert analysis and results.	
Ecovadis Enterprise module	Web-based collaboration tool for buyers and suppliers, which allows procurement executives to get access to easy-to-use dynamic scorecards, and to monitor the sustainability performance of their suppliers as well as their continuous improvement actions.	
Ecovadis Rating Methodology	EcoVadis CSR Rating Methodology	EcoVadis CSR Rating Methodology: Overview & Principles

Appendix 8 List of Abbreviations

This appendix gives some definitions. Indicated if MAAS uses the Ecovadis Glossary definition.

Concerns	In Full	Definition
CAP	Corrective Action Plan	<i>Ecovadis: A corrective action plan is step-by-step plan of action and schedule for correcting a process issue in an organization.</i>
CoC	Code of Conduct	Code of Conduct for own employees. Other name for Code of Ethics (CoE)
CoE	Code of Ethics	<i>Ecovadis: A code of ethics is a written set of guidelines issued by an organization to its workers and management to help them conduct their actions in accordance with its primary values and ethical standards.</i>
EV	Ecovadis	<i>Difference between EV Enterprise - MAAS. Assessment status and reports of MAAS suppliers EV Assessment - MAAS International Group B.V. (Group). Assessment of MAAS Group (owned by MIKO)</i>
GRI	Global Reporting Initiative	GRI helps organizations worldwide understand and communicate their impact on critical sustainability issues such as climate change, human rights and social well-being. This enables real action to create social, environmental and economic benefits for everyone. <i>Ecovadis: The Global Reporting Initiative (GRI) produces a sustainability reporting framework to enhance organizational transparency. The Framework, including the Reporting Guidelines, sets out the Principles and Indicators organizations can use to report their economic, environmental, and social performance. The GRI's mission is to make sustainability reporting by all organizations as routine and comparable as financial reporting. The GRI proposes more than 50 core indicators and additional indicators can be found in the Sector Supplements. It also provides a range of indicators which help define an organization's sustainability context and reporting quality. GRI reports can be third party audited (e.g. A+ level) or self-declared (e.g. B level).</i>
SCoC	Supplier Code of Conduct	Code of Conduct for the MAAS suppliers
SRM	Sustainability Risk Management	Business strategy that aligns profit goals with a company's environmental policies. The goal of SRM is to make this alignment efficient enough to sustain and grow a business while preserving the environment. One of the chief drivers for SRM adoption is increasing demand for compliance with global and national regulations.
SSRM	Sustainable Supplier Relationship Management	Ensure right selection and monitoring of suppliers by improving the overall performance through collaboration and partnerships