

Sustainability Report
Combito
2023





Sustainability Report

Combilo 2023

1st year

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1. Introduction

“We hope this report inspires and motivates you to join us on the road to a more sustainable world.”

1.1 Foreword

Dear readers,

We are proud to present to you the sustainability report of our family business, that now has four generations and a century of leadership in packaging, trading and distribution of colourful, tasty but above all fresh and healthy fruits and vegetables.

Since our establishment in 1924, we have been committed to quality, reliability and innovation but, above all, we put people first. Over the past hundred years, we have seen not only our products grow, but also our relationships with growers, customers and employees. These relationships are the heart of our company and the driving force behind our success.

This sustainability report is more than a list of figures and targets. It is a reflection of our values, a tribute to our history, and a glimpse of the future we want to shape together. We are well aware that sustainability challenges are great, but we also see opportunities in this. Opportunities to innovate, to work even more closely with our partners in the chain, and to make a positive impact on the world around us. In the coming pages, we take you through our journey towards a more sustainable future. We share our successes, but are also honest about the challenges we face, because only by being open and transparent can we make real progress.

We would like to express our thanks to everyone who has contributed to our sustainable mission. Our employees, growers (associations), customers and partners: without your commitment and dedication, we would not be where we are today. Together, we continue to build a future in which people and nature can flourish in harmony.

We hope this report inspires and motivates you to join us on the road to a more sustainable world. Let us continue to strive for a healthy and fruitful future for generations to come.

Kind regards,

Harro van Rossum
Director
Combilo International BV
August 2024



1.2 Quick Facts

11 *Social contributions, page 16*

projects and organisations supported in 2023 that promote healthy lifestyles



Employees, page 18

169 own employees



Products and value chain, page 20

89% of products come from Dutch cultivation



12 *Double materiality assessment, page 32*

material topics:

Environmental **5** Social **4** Governance **3**



Residual AGF flow, page 39

-1,2 million kilogrammes

less food wasted compared to 2022



Packaging, page 41

26%

less packaging material used for peppers compared to 2022



Waste and circularity, page 44

-42,5%


reduction in waste volume compared to 2022



Emissions, page 49

-63%

reduction in gas consumption compared to 2017



Health and safety of Combilo employees, page 57

7 anniversaries celebrated in 2023:
4 anniversaries of 12.5 years of service at Combilo
3 anniversaries of 25 years of service at Combilo



Health and safety of chain employees, page 61

91%

of procurement volume covered by a social certification



Training and education, page 63

2000


training hours attended for safety, Dutch, leadership, efficient driving, BHV (emergency response) and EHBO (first aid)



Responsible procurement, page 65

30%


of procurement volume covered by an environmental certification



Information and system security, page 67

0

data breaches, power outages or failure of data connections



Business ethics, page 69

0

incidents of corruption, competition, privacy or undesirable behaviour



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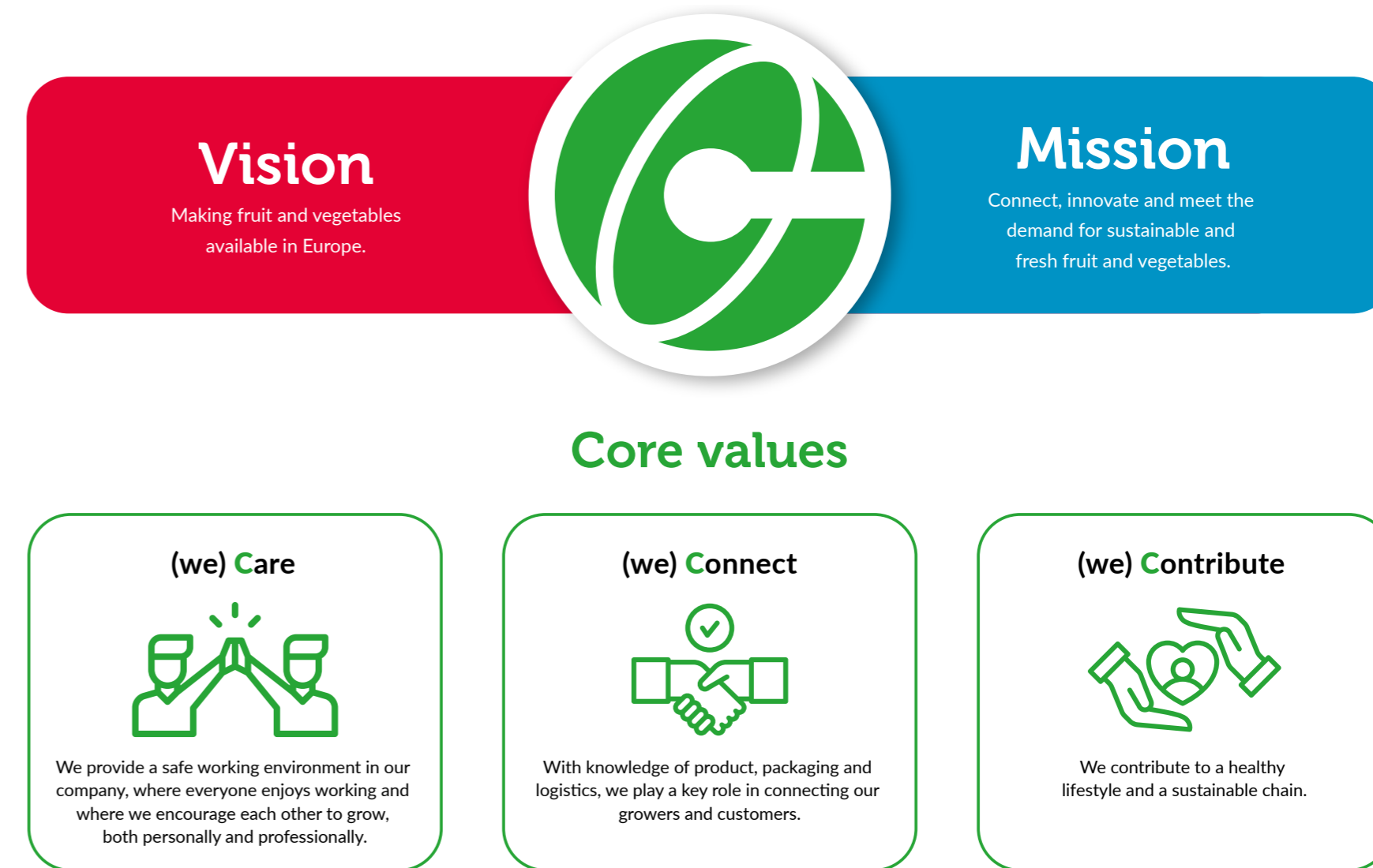
2. Company profile

2.1 Value creation

2.1.1 Vision, mission and core values

Our knowledge of products and packaging as well as our experience in logistics enable us to play a key role in connecting our growers and our customers. At the same time, this knowledge and experience are also indispensable in creating new ways of working to meet the increasing demand for sustainable, healthy and tasty food.

We aim to develop the most efficient and sustainable chain possible, from seed to customer. We continuously work on making our operations more sustainable. We do not do this alone, but together with our growers, partners and customers. In doing so, long-term cooperation and ethical business practices are paramount.



2.1.2 Sustainability strategy

Combilo strives for efficiency and sustainability, both within our own operations and throughout the chain, from seed to customer. Working closely with our growers, partners and customers, we continuously make processes more sustainable. Long-term partnerships and ethical business practices are central to this. To achieve our social and environmental goals, we have identified six topics that form the core of our sustainability strategy until 2030.

Sustainability policy

We are committed to protecting the environment and preventing environmental pollution. At the same time, we strive to make a positive contribution to human welfare.

We have chosen the Sustainable Development Goals (SDGs) of the United Nations as the starting point of our sustainability policy, which align well with our impact. The three chosen SDGs, together with our SMETA (Sedex Members Ethical Trade Audit), ISO 14001 certification, EcoVadis sustainability rating and sustainability strategy, provide guidance and continuous improvement of our sustainability performance. Our sustainability team is responsible for periodically monitoring progress and complying with laws and regulations. Implementation is a shared responsibility of executive management and employees.

Sustainability report

Actions and the results associated with our sustainability policy are recorded in this first sustainability report. The report is accessible to everyone via our website and a printed version is available upon request. A small print run will be available on site at Combilo. Employees can request the sustainability plan from members of the sustainability team at any time.

Sustainability topics

To further optimise the sustainability of our business activities and supply chain, we focus on six topics, each with its own target for 2030; these are food waste, energy consumption, mobility, people and society, a responsible supply chain, and materials & resources.



1. Food waste

It is estimated, that globally, between a third and half of food produced is lost or wasted. This can happen during cultivation, the packaging process, in the supermarket or at the consumer's home. We want to reduce our share of this to just 0.1% of our procurement by 2030.

To achieve this, we set up a new business entity called Combilo Food Solutions in late 2023. In this company, we valorise residual flows from our own company and those of growers into long-lasting vegetables, purees and possible other recipes. We do this through a custom-made production line, which is implemented in a new 'box' within our premises.

We expect to start this processing in May 2024. We are confident that this will significantly reduce our fruit and vegetable residual flow.

More information on Combilo Food Solutions and the valuation of fresh fruit and vegetable residual flows can be read in the AGF residual flows chapter, starting on page 39.



2. Energy consumption

Besides reducing food waste, we focus on reducing our energy consumption; our target is to reduce our CO₂ emissions from electricity and gas to 0 kg by 2030. This is in line with our emission target, compared to 2022, to halve scope 1 and 2 CO₂ emissions by 2030.

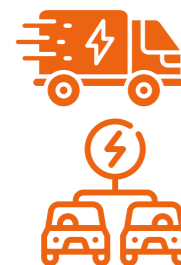
This will require us to be more efficient and aware of our electricity consumption. We will therefore take the following steps where possible:

- Expand the number of solar panels and/or storage of electricity in batteries.
- Purchasing green electricity.
- Complete switch from gas to electric heating.

With these initiatives, we expect to emit 760 tonnes less CO₂ in scope 1 and 2 in 2030 than in 2022.

More information on our energy consumption can be found in the Emissions chapter, on page 49.



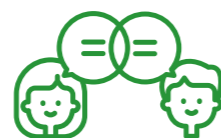


3. Mobility

With our own fleet of vehicles, we complete part of the transport between suppliers, our distribution centre in Waddinxveen and customers. We also work with regular logistics partners to guarantee total delivery reliability. In 2023, we transported 22% of our purchasing volume and 10% of our sales volume with our own trucks.

These trucks run on diesel, and are therefore one of our biggest sources of carbon emissions. Our goal is to replace all trucks driving within the Netherlands with emission-free trucks by 2030. Currently, we monitor the driving behaviour of our drivers on a monthly basis and try to maximise the load factor of the trucks. The topic of mobility is not only about the transport of fruit and vegetables, but also about the use of lease cars by our employees. To reduce the emissions from business travel and commuting, we have implemented a measure that all new lease vehicles must be electric or plug-in hybrid from July 1st 2025. In this way, we expect to reduce scope 1 and scope 2 emissions by 391 tonnes of CO₂ in 2030 compared to 2022. In addition, employees with permanent contracts of employment will be given the opportunity to lease an (electric) bicycle.

More information on our carbon emissions can be found in the Emissions chapter, starting on page 49.



4. People and society

Enthusiastic and skilled employees are essential to our success. Internally, we focus on the safety, health, development and equal treatment of employees. Externally, we work to improve the environment in the municipality of Waddinxveen, cooperate with the regional food bank and support community charities.

With these initiatives, we trust that we will promote the health, satisfaction and commitment of our employees, temporary workers and our local stakeholders.

More information on the health and safety of our employees can be found in the Health and safety of Combilo employees chapter, starting on page 57.



5. Responsible supply chain

A responsible supply chain is about ethical, sustainable and transparent business practices, from cultivation and packaging to the end use of our products and packaging. To ensure this, 94% of our procurement volume should have a social certificate and 40% an environmental certificate by 2030.

Using a Life Cycle Assessment (LCA), we engage with our suppliers to understand the carbon emissions of purchased products. This will help us better understand our scope 3 emissions and value chain and, where possible, make them more sustainable.

More information on the social and environmental requirements for suppliers can be found in the chapter Responsible procurement, from page 65.



6. Materials & resources

Fresh fruit and vegetable products can be vulnerable to damage or contamination. That is why we pay a lot of attention to packaging, which not only contributes to the right product experience, but also protects the product and extends shelf life.

However, most product packaging used today, such as, flow packs and shrink wrap have a negative impact on the environment. Our aim is to minimise the use of materials and package our products with sustainable materials. Our focus is on more efficient material use and sustainable alternatives to achieve a lower environmental impact. In addition, we aim to further reduce our paper consumption through digitisation.

More information on product packaging can be found in the Packaging chapter, from page 41.



2.1.3 Social contributions

Combilo enjoys contributing to society by supporting various initiatives or charities. In 2023, we made several donations and/or contributions

- We supported the Friends of the Sophia Foundation in several events benefiting children's care.
- We financially supported the Foundation for Surviving Pancreatic Cancer for research.
- Our contribution to Stop the Food Fight resulted in a documentary on sustainable food production.
- In collaboration with the Foundation Together Against Food Waste, we set up a business case for valorising residual streams of fruit and vegetables.
- We contributed to the Fruit & Vegetable Brigade by providing fresh produce to food banks.
- We have helped and supported a number of sports clubs and events in various ways.

Friends of the Sophia Foundation

Erasmus MC Sophia Children's Hospital cares for the most special and vulnerable patients: children. The Friends of the Sophia Foundation makes every effort to make their stay in the hospital as pleasant as possible and supports the funding of scientific research and innovative projects.



Foundation for Surviving with Pancreatic Cancer (Support Casper)

The Foundation for Surviving with Pancreatic Cancer was established in autumn 2015 with the aim of raising awareness of this serious form of cancer and raising funds for innovative research into new treatment methods for pancreatic cancer. Combilo is happy to contribute to this by making donations.



Stop the Food Fight

Stop the Food Fight aims to develop a sustainable food system by fostering dialogues and promoting cooperation between various stakeholders, such as organic and technological growers. This allows technological growers to integrate modern technologies such as drones and sensors into their farming practices. The goal is to promote a healthy and ecologically sound food supply. In 2022, we contributed to the development of a documentary on sustainable food production and systems. This documentary screened in cinemas in 2023.



Foundation Together Against Food Waste

Within the Foundation Together Against Food Waste, knowledge institutions, governments, civil society organisations and companies from across the food chain work together. They do this by combining their strengths and expertise for one common goal: to reduce food waste by 50% in 2030, compared to 2015. This is all in line with The Sustainable Development Goal - 12.3 of the United Nations.

Combilo received a voucher to set up a business case to valorise fruit and vegetable waste streams and those from growers into new raw materials for the food industry. As a result, Combilo Food Solutions has emerged. From May 2024, Combilo Food Solutions will turn wasted Dutch fruit and vegetables into sustainable, long-lasting semi-finished products for the food industry.



Fruit & Vegetable Brigade

When we have fruit or vegetables left over, for example due to declining sales and increasing production, we donate them to the Fruit & Vegetable Brigade. This organisation receives batches of stray produce and surpluses from growers or traders. At its locations in Poeldijk, Nagele and Venlo, the brigadiers check the fruit and vegetables for quality and repackage them if necessary. Distribution centres then collect the fresh produce and distribute it to the food banks. This way, the food banks can distribute a weekly portion of fresh fruit and vegetables to those in need.



Sports clubs and events

Healthy eating and exercise go hand in hand for human health and vitality. This is why we support various sports events and associations. For the 2022-2023 season, we were name and shirt sponsor for table tennis club TOGB and rugby club Hoek van Holland. We also contributed to the sports club RKVV Westlandia.

In 2023, the dressing rooms of BVCB football clubhouse burned down. For the purpose of rebuilding the clubhouse, we contributed to an event.



Moreover, we donate fruit and vegetables for events in which our employees participate. Think of local sports events such as the Freshride 2023, Sportingsclub De Uitweg, the DOTO summer camps of sports clubs in Bergschenhoek and the Oostland Marathon.

2.2 Activities

2.2.1 Employees

We match fresh produce supply and demand on a daily basis. This intensive market requires driven employees who are always ready to provide our customers with the freshest products and highest quality. Only by working well and enjoyably together can we guarantee flexibility and delivery reliability in this hectic market.

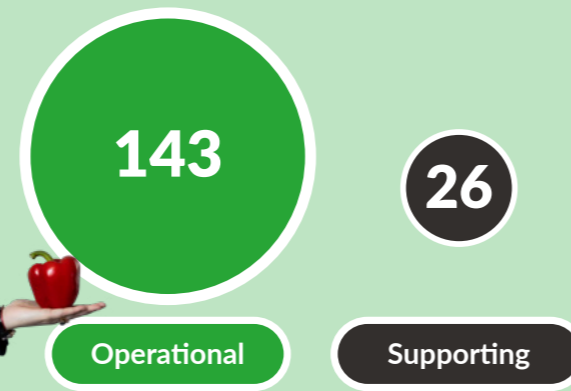
In addition, we work with seasonal products which means we do not have the same staffing requirements throughout the year. During peak months, we supplement our permanent team with temporary workers, who are mainly deployed in production and order picking. They help pack, pick and prepare products.

In 2023, 1,305 unique temporary workers performed operational work at Combilo. On average during 2023, we had 100 FTE (full-time equivalent) temporary workers employed.

Number of employees in headcount and FTE

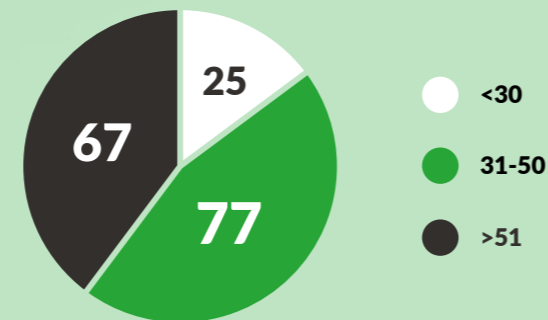


Number of employees by business unit

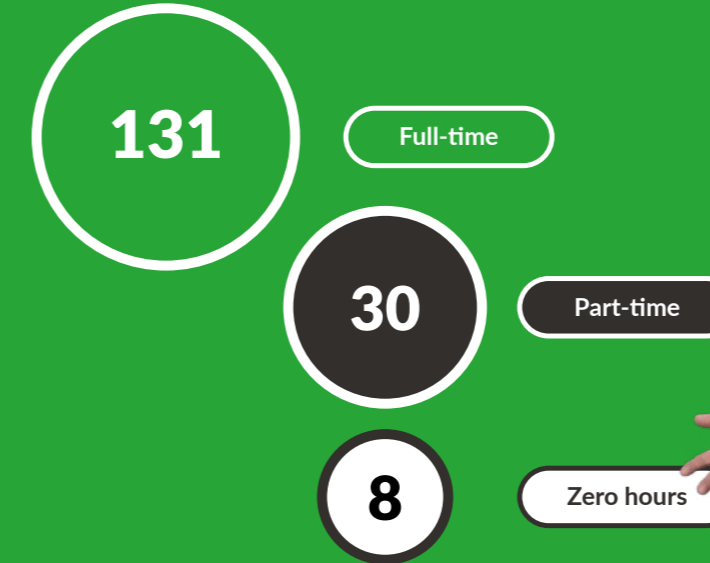


Employee activities can be broadly divided into operational work and support work. The operational employees perform functions such as receiving fruit and vegetables and packing products, and also work within departments such as order picking, packing, quality control, commerce, technical service and transport. Support staff mainly work in the office in departments such as ICT, financial administration and HR. These employees are permanently employed by us.

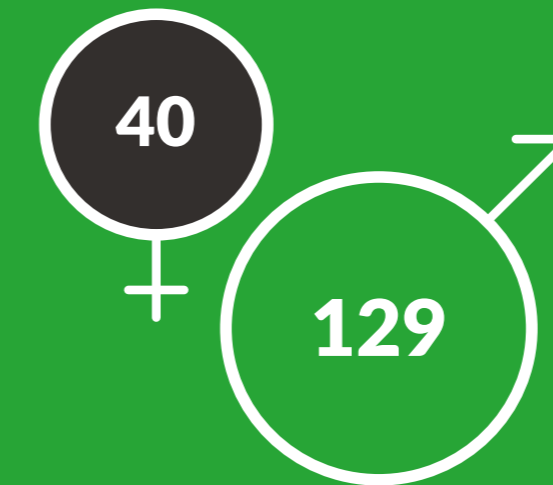
Distribution of age categories



Employment



Gender ratio



Number of nationalities



2.2.2 Products and value chain

With growers (associations) on one side and our customers, retail and trade, on the other, together we form the fresh fruit and vegetable chain. For four generations, our family business has been the connecting link in the fresh produce chain.

Activities

Combilo has organised its operations into four limited companies:



Combilo B.V.

Combilo has built up an extensive network with Dutch and foreign growers, this ensures a wide range of greenhouse and outdoor vegetables and fruit. Within Combilo BV, the purchase and sale of our products takes place.



Combilo Packaging B.V.

Combilo has the ability to package products in many different ways. Our high degree of flexibility allows us to respond quickly to sustainable trends. Within Combilo Packaging BV, both the packaging and the sorting of our products take place.



Combilo Logistics B.V.

Combilo is known for its logistical reliability and flexibility. With our own fleet, we take care of a large part of the transport between suppliers, our distribution centre in Waddinxveen and customers. In addition, we work with regular logistics partners to guarantee delivery reliability. Within Combilo Logistics BV, the transport of our products takes place.



Combilo Food Solutions B.V.

This new company is tackling food waste in the traditional world of fruit and vegetables. Combilo Food Solutions does this by processing residual fruit and vegetable streams into semi-finished products.

Value chain

1. Procurement (cultivation and assortment): Combilo has built up an extensive network with Dutch and foreign growers (associations). The vast majority of our purchased products originate from the Netherlands (89%). 8% comes from other EU countries and the remaining 3% from countries outside the EU. This ensures a wide range of greenhouse and field vegetables and fruit, including:

- Greenhouse vegetables:**

- sweet pepper
- tomato
- cucumber
- aubergine
- pepper
- herbs and cresses
- courgette
- radish

- Field vegetables:**

- iceberg lettuce
- leeks
- brussels sprouts
- chicory

- (Exotic) fruits:**

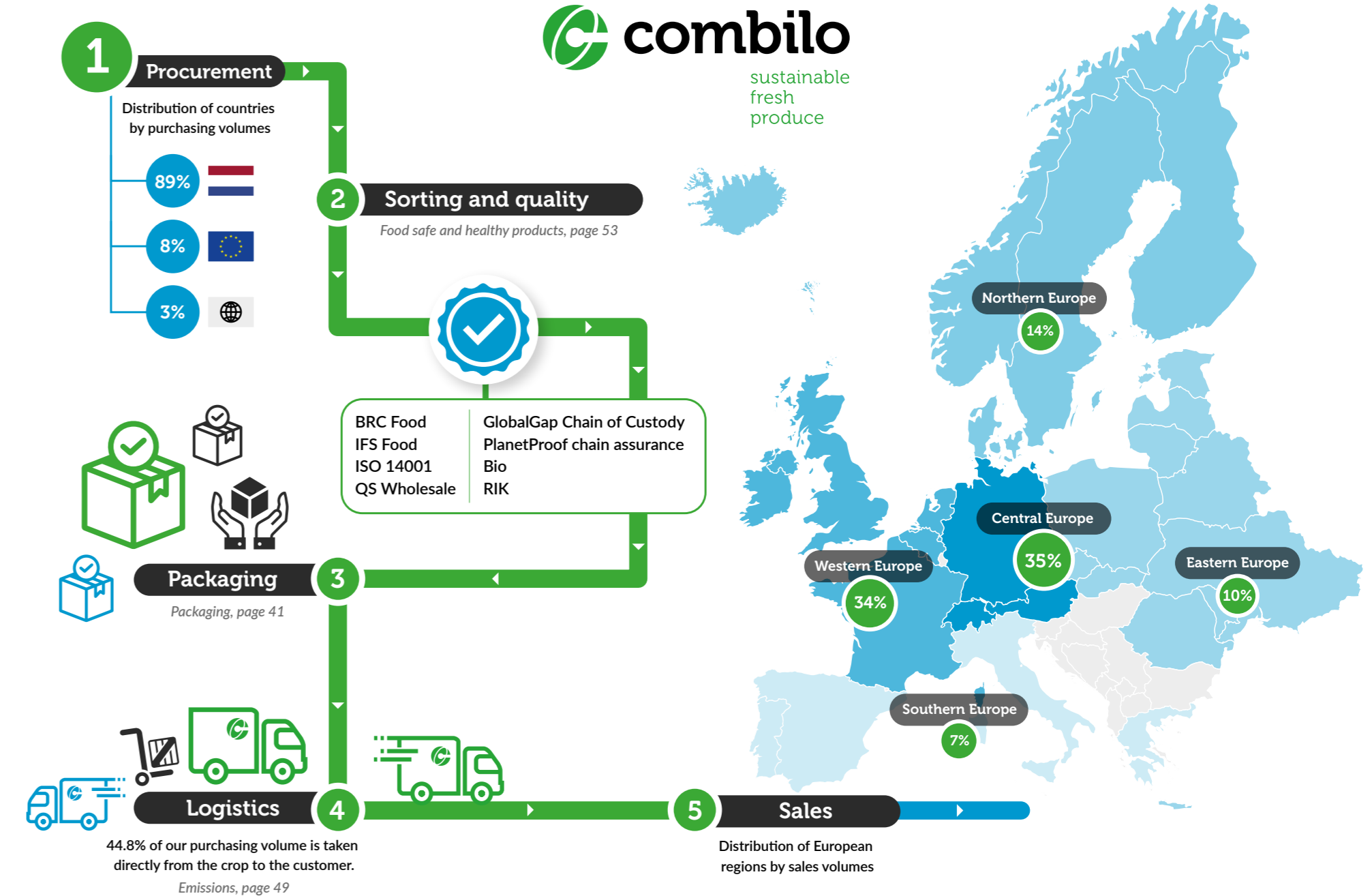
- pears
- apples
- blackberries
- raspberries
- kiwis
- limes
- lychees

2. Sorting and quality: Our inspectors check the quality of the products every day when they arrive. We also consult with our suppliers and logistics partners on quality and food safety. These work processes fall within the strict standards of our quality certifications: BRC food, IFS Food, ISO 14001, QS Wholesale, GlobalGap Chain of Custody, PlanetProof chain assurance, RIK and Bio.

3. Packaging: Fruit and vegetable products are fragile. Proper packaging protects the product, extends shelf life and contributes to the right product experience. Where possible, products are packed at the growers' premises. This fits in with our aim of making the chain as efficient as possible.

4. Logistics (transport/distribution): Within our logistics activities, we aim for reliability and flexibility. With our own fleet of vehicles, we do most of the transport between suppliers, the distribution centre in Waddinxveen and customers. In addition, we work with regular logistics partners to guarantee our delivery reliability.

5. Sales: Through sales activities, we provide consumers with fresh fruit and vegetables in various markets within Europe. The distribution of our sales is shown on the next page.



2.3 Stakeholders

2.3.1 Stakeholder engagement

Stakeholders are of great importance to Combilo. These individuals and organisations are directly or indirectly involved in our business activities. They can influence, or be influenced by, the way our business operates and grows. These include employees, customers, suppliers, shareholders, the local community and regulatory authorities.

Their interests range from financial goals to concerns about social and environmental issues. These interests are important for our business continuity, the quality of our products and our sustainable operations.

Employees

Own employees

On busy days, more than 300,000 boxes or crates go out the door. This requires flexibility, decisiveness and the commitment of both hands and heads. We therefore rely on our enthusiastic and skilled employees.

We are a family business with an informal, open corporate culture and short lines of communication with managers. As a result, we hold daily (in)formal consultations with employees. We organise various meetings, conduct surveys and test the psychosocial workload in cooperation with the Occupational Health and Safety Service. As a result, we know what is going on with our employees and ensure that they remain satisfied and motivated.

More information on employership within Combilo can be found in the Employership chapter starting on page 73.



Temporary workers

Combilo works with seasonal products. We respond to this by scaling up and down temporary workers. These temporary workers are mainly deployed in production and order picking, such as packing, sorting or preparing products. To guarantee that these temporary workers remain satisfied, we work with regular employment agencies that have an ABU (association of temporary employment agencies) quality mark.

More information on how our employee base is distributed within the organisation can be found in the chapter Employees starting on page 18.

Customers (retail and trade)

We maintain daily contact with our customers' purchasing departments. We do this to best match cultivation expectations and customer demand and ensure good availability. We regularly visit our customers and attend fruit and vegetable fairs.

In terms of sustainability, we include customer interests and concerns in our Code of Conduct for our suppliers. We make packaging more sustainable in cooperation with our packaging department, customers and packaging suppliers.

Consumers

Combilo does not have direct contact with consumers; they buy our fruit and vegetables through our customers. Nevertheless, food safety and quality play an important role regarding consumers. We guarantee this using a quality system that is tested annually via third-party audits. Moreover, all growers should have a food safety system in place and undergo an annual assessment of its effectiveness and compliance.

When consumers have certain expectations or demands regarding sustainability, our customers respond accordingly. We see this reflected in their packaging and sustainability requirements, which we in turn comply with.

More information on food safety can be found in the chapter Food safe and healthy products starting on page 53.

Suppliers

Our suppliers are responsible for the cultivation, quality, reliability and sustainability of our fruit and vegetable supply. Their performance directly influences operational efficiency and our customers' satisfaction. Due to the daily matching of supply and demand, we are in daily contact with our packaging suppliers, fruit and vegetable product suppliers and transporters. Our main suppliers also comply with our Code of Conduct, which is in line with our customers' quality and sustainability requirements. This includes growers and grower cooperatives, packaging suppliers, transporters, and in-house service providers.

More information on the requirements we set for our suppliers can be found in the chapter Responsible procurement starting on page 65.

Growers and grower associations

Our growers mainly produce sustainably and efficiently in greenhouses, with high yields per square metre. This makes healthy and affordable food accessible to everyone. We discuss issues such as pesticides, CO₂ emissions and working conditions with growers. This enables us to meet the sustainability and quality requirements of consumers, customers, ourselves and legislation. We also regularly visit our growers and have periodic evaluation meetings with the grower associations.

Packaging suppliers

In addition to growing fruit and vegetables, we also have suppliers for our packaging materials. Together with these suppliers and our customers, we innovate in the field of sustainable and new material solutions or processing methods for packaging. The final decision on the chosen packaging often lies with the customer.

Transporters

Our trucks handle part of the journeys between suppliers, our distribution centre and customers. We also work with fixed logistics partners to cope with seasonal fluctuations. In this way, we guarantee the reliability of all deliveries.

Banks

Banks support us in managing our daily operating costs and cash flow. It is also in their interest that Combilo has a healthy credit risk, liquidity and return. At present, banks do not yet impose specific requirements on us in terms of sustainability.

Sector organisations

Combilo is both a part of and active on the board of our sector organisation GroentenFruit Huis (GFH). In this way, we know what is going on within the sector, we can communicate problems, risks and opportunities, and we can think along with them. Together with members of GFH, we drew up an industry-wide Double Materiality Assessment (DMA). This DMA served as the basis for our own DMA. See the chapter Double Materiality Assessment starting on page 32.



Shareholders

Combilo has one director-major shareholder (DMS) who has decision-making authority at board level. He is involved in running the organisation on a daily basis. Our organisation is characterised by a horizontal structure and an informal culture; the DMS is accessible to employees and management.

Local community

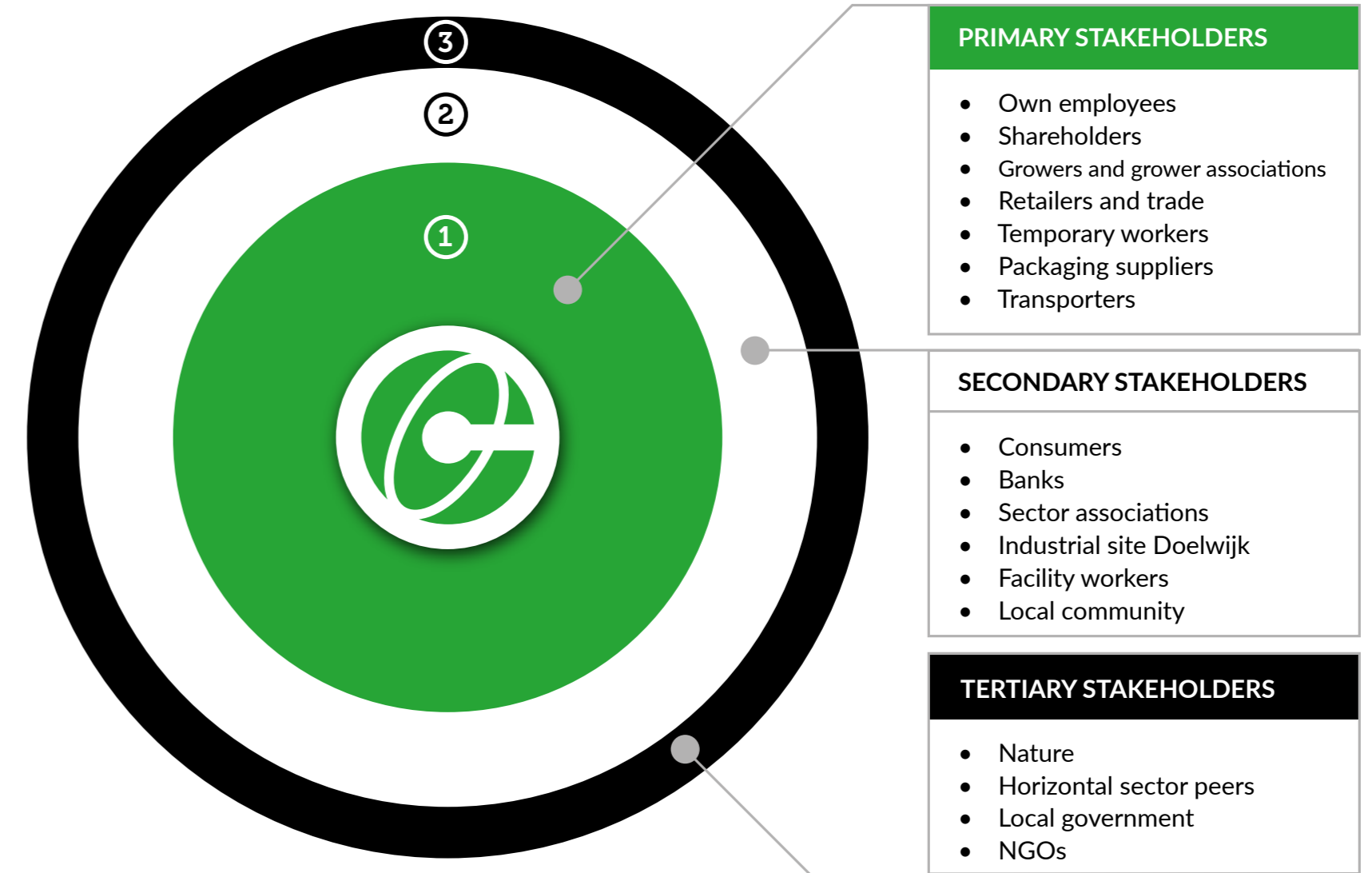
Combilo is located on the Doelwijk industrial site. North of this, large-scale residential development is taking place. Both the increase in the number of homes and the expansion of businesses has led to network congestion in the power grid. This has left no capacity for new connections or further business expansion in the short term.

We are in contact with the local municipality of Waddinxveen through our membership of the Association Business Park Doelwijk (VBD). Here we discuss mutual opportunities, possibilities, concerns and problems relating to a good living environment for residents and a favourable business environment for companies.

Nature

Another important stakeholder is nature. We consider the impact of our activities on the environment and integrate this into our considerations, decision-making and strategies.

Stakeholder overview





“The partnership with Combilo shows how sustainability and efficiency can come together. Together, we not only supply high-quality products to the European market, but also contribute to a more sustainable future. Hoogweg and Combilo continue to work daily to improve our products and processes for the benefit of our customers and the world around us.”

Rick van de Sande
Hoogweg

2.3.2 Stakeholders' voices



Hoogweg Pepper Nurseries

Hoogweg Pepper Nurseries focuses on growing and processing peppers in an efficient, sustainable and environmentally friendly way. “Our partnership with Combilo has been a valuable pillar in this process for many years. Combilo, with its down-to-earth and entrepreneurial corporate culture, is a serious marketing partner with whom we strive to improve daily. This has led to efficient communication, which together gives us a large sales reach and enables us to supply several European retailers with high-quality packaged and unpackaged peppers.”

Sustainability is central at Hoogweg. We use geothermal for 75% of our heat requirements and use biomass only in winter. Our 35,000 solar panels provide energy, and heat pumps extract additional heat from exhaust gases. Rainwater is stored for irrigation, and we control pests biologically as much as possible. We also ensure good working conditions and, in cooperation with a temporary employment agency, have created comfortable accommodation for 300 employees.



This underlines our commitment to both social and environmentally friendly operations. Looking to the future, we want to further increase the sustainability of our processes. We do this by reducing the use of fossil fuels and optimising our energy mix.

We continue to look for ways to minimise waste and residual streams and are further committed to organic crop protection. We also aim to use resources more efficiently by recirculating water and adjusting our watering strategy.

“The partnership with Combilo shows how sustainability and efficiency can come together. Together, we not only supply high-quality products to the European market, but also contribute to a more sustainable future. Hoogweg and Combilo continue to work daily to improve our products and processes for the benefit of our customers and the world around us.”

Rick van de Sande
Hoogweg



“I am proud of KBB Holland's heritage and the path we have taken. With dedication to our core values, we remain committed to a sustainable future, where innovation and quality go hand in hand. As the third generation, I am committed to ensuring the continuity of our family business and continuing to provide our customers with high-quality, sustainable products.”

Louise Bakker
KBB Holland



KBB Holland

KBB Holland is a family company that has been at the forefront of growing vine tomatoes for generations. With 17.6 hectares of greenhouses and an annual production of over 12 million kilos of tomatoes, we are committed to delivering the highest quality products that meet the needs of our customers and consumers.

“Since the beginning of 2024, I, Louise Bakker, have taken over as the third generation in charge. I am determined to continue the rich tradition of KBB Holland, where quality, safety, collaboration and sustainability remain central.”

Quality is the foundation of our company. We continuously strive to grow vine tomatoes that meet the strictest standards. Safety always comes first; we maintain strict safety protocols to create a workplace where everyone feels safe and welcome. Collaboration is essential, both within our team and with our partners, to achieve our goals and to continuously improve. Sustainability is a key pillar of KBB Holland. We use combined heat and power (CHP) and organic crop protection to minimise our carbon footprint.



We are also participating in project Osiris, in which we are working with other greenhouse horticulture companies to use residual heat and CO₂ from the PreZero waste-to-energy plant in Roosendaal. This project will help us save around 8 million m³ of natural gas a year and make our energy consumption more sustainable.

The collaboration with Combilo plays a crucial role in our commitment to quality and sustainability. As family businesses, we share common values, which creates a strong bond and a pleasant cooperation. Combilo keeps us abreast of market developments and is always open for consultation, which helps us align our strategies with the changing needs of the market.

“I am proud of KBB Holland's heritage and the path we have taken. With dedication to our core values, we remain committed to a sustainable future, where innovation and quality go hand in hand. As the third generation, I am committed to ensuring the continuity of our family business and continuing to provide our customers with high-quality, sustainable products.”

Louise Bakker
KBB Holland

2.4 Materiality assessment

2.4.1 Double materiality assessment

In anticipation of the legal requirement to publish a Corporate Sustainability Reporting Directive (CSRD) report in 2026, we conducted a double materiality assessment (DMA) in 2024. Prior to our own DMA, we worked with a representative group of companies in the fresh fruit and vegetable sector, the sector organisation GroentenFruit Huis and an external consulting firm, in order to determine which sustainability topics we should report on. This assessment has given us insight into environmental, social and governance opportunities, risks and impacts across the sector, including our stakeholders such as growers and grower associations.

Although the DMA was conducted at sector level, we have adapted the results to our own organisation by giving more weight to the opinions of our own stakeholders. Thus, we have excluded stakeholders and impacts that are not relevant to us. The results are specifically tailored to our organisation. This chapter covers the material topics relevant to Combilo and not the entire sector survey.

Double materiality assessment

Double materiality covers two dimensions: impact materiality and financial materiality. A sustainability topic is material if it meets the criteria for impact materiality and/or financial materiality.

Impact materiality

Impact materiality focuses on both the positive and negative impact an organisation has on the environment. This means looking at the impact of an organisation's activities in three key areas, also known as ESG (Environmental, Social and Governance):

- Environment (Environmental): for example, greenhouse gas emissions, water use, waste management and other environmental factors.
- Society (Social): for example, employment, working conditions, community engagement and social equity.
- Governance: for example, the governance and management of the organisation's activities, ethical business practices, transparency, legal and regulatory compliance and stakeholder relations.

The most important factor of impact materiality is that it focuses on the interests and concerns of stakeholders. These could include employees, customers, suppliers, local communities or investors. As these parties review the sustainable issues, we can better understand which issues are most relevant and important to them. This allows us to better respond to their expectations and try to address their concerns.

Impact materiality is measured by the severity of the impact. This is determined based on the:

- Scale: how serious or beneficial the impact is or could be.
- Magnitude: how big the impact is.
- Recoverability: how difficult it is to recover the damage (for negative impact).
- Likelihood: the probability of the impact occurring (for potential impact).

Financial materiality

Financial materiality focuses on the potential impact of ESG aspects on an organisation's financial performance. This means looking at how ESG factors can affect the:

- Financial position: the impact of ESG issues on the organisation's assets, liabilities and equity.
- Cash flow: how ESG issues can affect incoming and outgoing cash flows.
- Access to financing: how ESG factors can affect the ability to obtain finance, for example through the perception of investors and lenders.

By assessing financial materiality, we better understand which ESG issues may affect our financial health. With this information, we can make strategic decisions to manage risks and seize opportunities. Financial materiality scores are determined based on:

1. Impact on resources: the likelihood of continuing to use or obtain needed resources, such as raw materials.
2. Impact on relationships: the ability to rely on relationships that are essential to the business process.
3. Probability: the probability of whether outlined scenarios or forecasts will or will not materialise.

Sector-level assessment

Sector DMA composition

A large proportion of the members of our sector organisation GroentenFruit Huis will publish a CSRD report in 2024 in preparation for the legal requirement that will take effect in 2025. Part of this is the implementation of a DMA, in accordance with the ESRS (European Sustainability Reporting Standards).

We carried out this DMA at branch level, together with members of the GroentenFruit Huis. Members of the GroentenFruit Huis include growers, growers' associations, importers and exporters of fruit and vegetables, and Dutch fruit and vegetable traders such as ourselves. About 75% of our purchasing volume is covered by the participating companies in the sector project.

In this way, we know that the results of the double materiality assessment are relevant to us. All participating members were directly involved and had a say in the entire double materiality process.



Implementation in practice

The DMA was conducted by a core group of 20 members of GroentenFruit Huis. This assessment took place during several workshop days led by a consultancy firm. Before and during these workshops, the ESRS shortlisted topics were reviewed and adjusted for their relevance to the sector. The impact and financial materiality of the remaining topics were then determined.

The evaluations were first discussed individually per organisation. An open discussion between core group members then took place. This created an open dialogue with room for different perspectives on the various topics. To ensure that the core group's analysis represented the entire industry organisation, a sounding board group was also set up, consisting of 14 other members. They too had a say in the analysis. Although no individual impact and financial materiality assessment took place, Combilo's executive management board was able to contribute ideas on the proposed topics. These were taken into account during discussions with the core group.

Combilo stakeholder representation

Not all members of the core group and sounding board group are direct Combilo stakeholders, and not all Combilo stakeholders are represented in the sector DMA. However, many of our suppliers are represented here. The outcomes of the project group, both in terms of impact materiality and financial materiality, were then reviewed by our own stakeholders:

- Executive management board: the results of the sector DMA were discussed and then made specific for Combilo. Together with the board, we discussed and scored the various topics in several sessions.
- Customers: desk research of customers' sustainability policies and discussions with the largest customers.
- Employees: through a survey.

More information about our stakeholders can be read in the Stakeholders chapter starting on page 24.



Survey results

Materiality topics

From the double materiality survey, the sector defined 53 sub-topics as material. Of these topics, we determined a selection of 28 sub-topics as material based on discussions with the executive management board, its own employees, customers and suppliers. In this report, we have chosen to combine various sub-topics into clear chapters.

Because of the different terms in the sector and the specification for Combilo, some topics are spread over several chapters in this report. For example, the subject of circular economy appears in the chapters on fresh fruit and vegetable residual flows, packaging and waste and circularity. In addition, information and system security is not listed as one of our material topics, but it is covered voluntarily.

This sustainability report consists of the following materiality chapters:

Topic	Chapter	Definition	Page
Environment	AGF-residual flow	The fresh fruit and vegetable products discarded by us because they are not suitable for sale to consumers.	39
Environment	Packaging	The choice of materials, material composition, recyclability and the use of recycled or renewable materials from product packaging.	41
Environment	Waste and circularity	The volumes of waste streams resulting from the company's own operations and the use of waste or residual streams as raw materials.	44
Environment	Climate impact of products	The greenhouse gases released from fresh fruit and vegetable cultivation and its transport, which are not managed by Combilo, and the extent to which the fresh fruit and vegetable chain is climate proof.	48
Environment	Emissions	The greenhouse gases (CO ₂ -eq) released from and energy consumption of our own business activities and that of business travel and commuting by employees, and the degree of climate adaptation of our own business.	49
Social	Food safe and healthy products	The safety for consumers to consume the food products and the health and quality value of the products.	53
Social	Health and safety of Combilo employees	The sustainable employability, health, job satisfaction and well-being of own employees and that of hired temporary employees.	57
Social	Health and safety of chain employees	The safety, health and fair working environment of employees working in the fresh fruit and vegetable chain of our products.	61
Social	Training and education	The opportunities of employees to be allowed to develop personally and professionally beyond their current work and position.	63
Governance	Responsible procurement	Testing suppliers on ESG criteria and the level of transparency of the fresh fruit and vegetable chain.	65
Governance	Information and system security	The security and protection of the company's own digital systems, processes, company data and personal data.	67
Governance	Business ethics	The internal company culture and compliance with social and environmental laws, ensuring a zero-tolerance policy regarding corruption, competition and violation of privacy and providing space and protection for whistleblowers.	69

The following ESRS topics are included in the respective subjects;

ESRS Topic	ESRS Sub-topic	Chapter in report
Climate change	Climate change mitigation	Emissions and Climate impact of products
Climate change	Climate change adaptation	Emissions and Climate impact of products
Climate change	Energy	Emissions and Climate impact of products
Pollution	Microplastics	Waste and circularity
Pollution	Pollution of air	Emissions
Pollution	Substances of concern	Waste and circularity
Pollution	Substances of very high concern	Waste and circularity
Biodiversity and ecosystems	Climate change	Emissions and Climate impact of products
Biodiversity and ecosystems	Pollution	Waste and circularity
Circular economy	Resource outflows related to products and services	Packaging
Circular economy	Resource inflows, including resource use	Packaging
Health and safety - own workforce	Health and safety	Health and safety of Combilo employees
Working conditions - own workforce	Working conditions	Employership
Working conditions - own workforce	Working conditions/Environment	Health and safety of Combilo employees
Equal treatment and opportunities for all - own workforce	Measures against violence and harassment in the workplace	Health and safety of Combilo employees
Equal treatment and opportunities for all - own workforce	Training and skills development	Training and education
Other work-related rights	Adequate housing	Employership
Health and safety - workers in the value chain	Health and safety	Responsible procurement
Working conditions - workers in the value chain	Terms of employment, working conditions and collective bargaining agreement	Responsible procurement
Equal treatment and opportunities for all - workers in the value chain	Gender equality and equal pay for work of equal value	Responsible procurement
Equal treatment and opportunities for all - workers in the value chain	Measures against violence and harassment in the workplace	Responsible procurement
Other work-related rights - workers in the value chain	Adequate housing	Responsible procurement
Other work related rights - workers in the value chain	Forced labour	Responsible procurement
Other work-related rights - workers in the value chain	Child labour – age between 13-18	Responsible procurement
Local communities	Economic rights of communities	Social contributions
Personal safety of consumers and/or end-users	Health and safety	Food safe and healthy products
Management of relationships with suppliers	Management of relationships with suppliers including payment practices	Business ethics
Political engagement and lobbying activities	Political engagement	Business ethics
Business ethics	Corporate culture	Business ethics
Business ethics	Protection of whistle-blowers	Business ethics

2.4.2 Non-materiality issues

Besides the issues defined as material for Combilo, we also pay attention to the non-material issues of biodiversity, pollution, water and diversity and inclusion within Combilo. In this chapter, we briefly explain our policies, initiatives and activities regarding these issues.

For more information on the double materiality assessment we conducted, see the chapter Double materiality assessment starting on page 32.

Biodiversity

Protecting and supporting biodiversity is a vital aspect of preserving the planet. Combilo is therefore committed to protecting the environment and biodiversity is an important part of this. For example, we are based in one location and as such we have little impact on biodiversity. Fruit and vegetables from greenhouses have little impact on biodiversity, due to the protective nature of the greenhouse itself. 79% of the products we buy come from greenhouse cultivation. Moreover, greenhouse cultivation is sustainable and efficient in land use. The yield relative to land use is high.

To reduce negative impact on biodiversity and promote positive impact, we encourage growers to obtain an environmental certification that includes biodiversity. By 2023, 30% of our procurement volume was grown according to the standards of 'On the Way to PlanetProof'. This requires growers to promote and increase the biodiversity of the landscape around the cultivation sites, for example by creating nesting opportunities and planting flowers along field edges. The grower ultimately chooses the measures that suit his or her business.

One form of negative impact from greenhouse cultivation is light pollution, which occurs particularly during the winter months. However, since 2017, greenhouse growers have been required to minimise light coming out. This requires growers to shield 98% of the greenhouse.

Pollution

Our policy is to prevent pollution of land, water and air as much as possible. The risk of pollution is already reduced because 79% of the products we buy are grown in greenhouses. As a result, pesticides, for example, cannot end up in nature. In the chain, we only deal in GLOBALG.A.P. certified products, that help prevent pollution of the environment, e.g. through the correct use of pesticides. This is part of our Code of Conduct, which was resubmitted to our suppliers in 2023.

Water consumption in the chain

Water holds an important position within the environment. Our policy is therefore aimed at preventing water pollution. 79% of our purchased produce comes from greenhouse growers. Here, too, our impact is limited: greenhouse growers have a very efficient water consumption, with water being easily reused as well. Many growers use water basins that collect rainwater and use it for cultivation.

We also see an increase in the number of Spanish suppliers working to the standards of the SPRING (Sustainable Programme for Irrigation and Groundwater Use) module within the GLOBALG.A.P. certifications. Meanwhile, 41% of Spanish suppliers have this certification. This is also part of our Code of Conduct.

Diversity and inclusion

Combilo has several employees from vulnerable groups, such as (labour) migrants and people with physical disabilities. They mainly work in the production environment. We take their specific needs into account and provide suitable work so that everyone can function optimally. One example is offering a Dutch language course for migrant workers.

We value a culture where everyone feels safe and respected. We create career opportunities and strive to use everyone's potential so that everyone gets equal opportunities. Several employees with a migration background have now been promoted to managerial positions.

Furthermore, we have a zero-tolerance policy when it comes to discrimination. In addition, we have a reporting system and both an internal and external confidential adviser are available to report discrimination, among other things.

For more information on the employee composition at Combilo, see the chapter Employees on page 18.



3. Materiality

3.1 Environment

3.1.1 Residual AGF flow

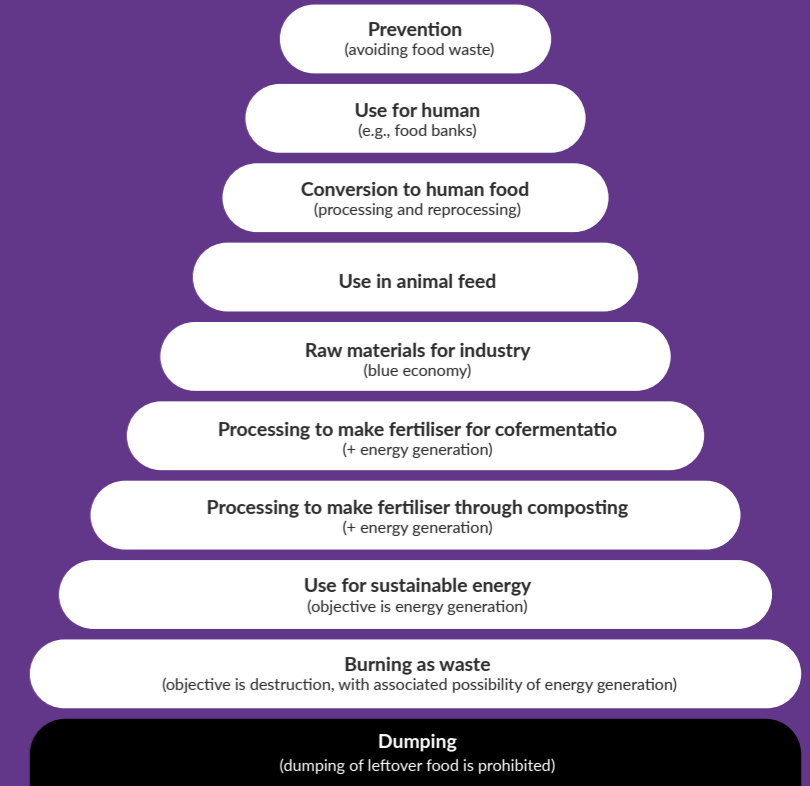
Fresh fruit and vegetable products discarded by us and/or growers because they are not suitable for sale to consumers.

The common goal of the chain is to get as much high-quality produce to consumers as possible. But during the journey from seed to shelf, a lot can go wrong. Fresh fruit and vegetables are fragile and some products do not make it to the finish line. The products that do not end up on consumers' plates are used as animal feed or compost, for example. At worst, the products are disposed as waste.

We are aware of our role in the chain, which is why we joined the Foundation Together against Food Waste. With this, we contribute to and contribute ideas for a national plan to reduce food waste. At the end of 2023, we set up a new company called Combilo Food Solutions, which supports our own activities and the chain with this mission.

Food waste policy

Our policy aims to exploit the fresh fruit and vegetable residual stream in the most sustainable way possible. This policy is based on Moerman's Ladder: our objective is to reach the highest possible rung on this ladder, i.e. preventing food waste. In practice, this means that we try to reuse, recycle or find another form of value creation for products from the fresh fruit and vegetable residual stream. Only when these options are no longer possible does the fresh fruit and vegetable residual stream become a waste product.



Share of food waste from total procurement

In 2023, we wasted over 1,2 million kilos less food than in 2022. Improved product rotation has led to less product rejection. This reduced the landfill rate relative to procurement to 0.66% in 2023. Purchasing and scanning of fresh fruit and vegetable landfill is done through our ERP (Enterprise Resource Planning) system. Although the measurement is not verified by an external body, we compare our own data with the kilos collected by the waste processor.

Measures against food waste

Target

We are taking several measures to significantly reduce our food waste. Our goal is to reduce it to 0.1% of purchases by 2030. One way we do this is by starting at the source: prevention of food waste.

Prevention of waste

We focus on efficient procurement and sales, and actively manage the turnover rate of our products. These move quickly from supplier to consumer. This significantly reduces the chance of stock surpluses and thus the chance of rejection of the product. To also keep employees involved and aware, we share the results via the online environment and on screens in the canteen.

Sustainable destination

In 2023, we focused on monitoring and mapping our fresh fruit and vegetable residual flows. During the year, we held fortnightly consultations with our product managers to see how we can give some critical products a better and more sustainable destination. One of the results of these consultations is cooperation with food banks and residue stream processors, so that our fresh fruit and vegetable products are put to optimal use for food purposes. In addition, from May 2024, Combilo Food Solutions will be 100% committed to preventing food waste.

Combilo Food Solutions

Combilo Food Solutions will mainly focus on combating food waste in the fresh fruit and vegetable chain. As shown in the model, we process Dutch fruit and vegetables that are no longer suitable for sale for quality reasons. Combilo Food Solutions then turns these into sustainable and storable semi-finished products for the food industry. This takes place at our current site, where hundreds of pallets of fruit and vegetables are handled every day. We process the residual flows into 100% natural purees or other recipes. For instance, we process sweet peppers (all colours), courgettes, chillies and cucumbers. These semi-finished products can be packaged in various ways, in bags, IBCs or drums. This allows the puree to be easily transported for use in the food industry.

In the future, we may also start processing our suppliers' fresh fruit and vegetable residual flows. Our ultimate goal is to fully process our own and growers' residual streams to minimise food waste. In 2024, we will focus on pepper crop residue streams.



3.1.2 Packaging

Material choice, material composition, recyclability and use of recycled or renewable materials of product packaging.

Fruit and vegetable products are fragile. Therefore, we use packaging that benefits the quality and shelf life of the products to avoid food waste. To avoid negative environmental impact, we want to use as little (new) material as possible and reduce plastic use. Together with packaging suppliers, we continuously test and innovate to develop thin, effective films.

When we talk about packaging, we mean packaging and the packaging material that Combilo itself uses to pack products. This does not include packaging of products we receive from suppliers, such as packaging of incoming fresh fruit and vegetable products and canteen products. These are covered in the chapter Waste and circularity, see page 44.



The right packaging

Packaging policy

We look for as many measures and initiatives as possible to reduce our use of packaging and our environmental impact. For example, we try to reduce the amount of material per package as much as possible. This includes reducing the thickness of foils and the weight of boxes. We also use recycled material in plastic trays wherever possible. Furthermore, we use mono-material and FSC (Forest Stewardship Council)-certified boxes and labels. Mono-material packaging is packaging consisting entirely of one material without mixing different materials or components. This makes it easier to recycle.

The right packaging depends on several factors, such as product fragility, shelf life, food safety, marketing for the retailer and product information for the consumer. As a result, customers' packaging requirements may differ. This makes it necessary for us to be flexible in the packaging solutions we offer.

We therefore use different types of packaging, including flow packs, Netlon nets (flexible, open-woven nets) and shrink wrap (plastic that is applied tightly around the product), among others. With a wide range of packaging options, we can offer our customers the most suitable solution.

Laws and regulations

The EU is working on a ban on plastic packaging. This may result in us not being allowed to package products in plastic or to a limited extent in the future. This may pose a risk, but at the same time it may also encourage the sector to become more sustainable and work better together. Potential challenges include switchover costs and the availability of sufficient sustainable packaging alternatives.

Measures

Measures achieved

We are increasingly trying to further reduce the thickness of our packaging materials. This thickness is indicated in microns, also known as μm . The higher the number of microns, the thicker the plastic and the more plastic is needed. We determine the thicknesses of the films ourselves and test them during packaging to make sure they remain intact. As a result, we are constantly working to find the ideal balance between plastic reduction and packaging strength.

In 2023, we reduced the thickness of shrink wrap for peppers from 15 μm to 11 μm . Although this may seem like a small reduction, this switch will save over 26% in packaging material. Moreover, the waste from packaging materials is recycled as much as possible within Combilo by collecting foil and cardboard separately. In 2023, we also reached our goal of purchasing only PET (Polyethylene terephthalate) trays made of recycled PET.

Planned measures

For 2024, we will further reduce the thickness of shrink wrap for cucumbers from 15 μm to 12 μm , this will result in a 20% reduction. We will also start collecting backing material from labels separately: these will be reused by the manufacturer for new labels.

Cooperation

A large proportion of our customers, like us, consider it important to pursue minimal environmental impact. As the customer ultimately chooses the packaging, packaging innovations are realised together with the customer and the packaging supplier.

We incorporate the customer's sustainability requirements in our packaging lines. In this way, we keep each other on our toes and promote each other's environmental performance. As a result of customer requirements, laws and regulations, and our own sustainability objectives, we have taken the following steps:

- Stopped using black plastic.
- Used recycled PET.
- Reduced the use of interlayers.
- Switched to FSC-certified boxes, labels and cardboard trays.
- Reduced use of cardboard.
- Thickness of flow packs and shrink wrap reduced.

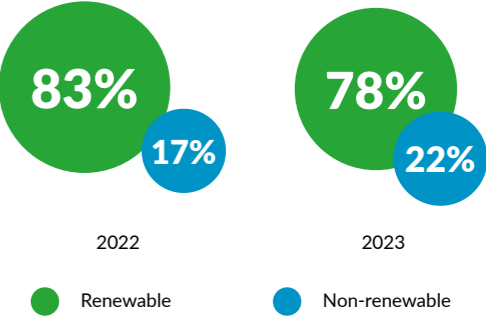
These measures are implemented based on discussions with growers, customers and the packaging suppliers. In addition, we follow the packaging requirements and standards of On The Way to PlanetProof and carry out recycling checks by the KIDV (Knowledge Institute for Sustainable Packaging). Employees can also make suggestions, for example during a work meeting, and the subject is covered in the online environment and on TV screens in the canteen.

More information on contact with our stakeholders can be found in the chapter Stakeholders from page 24.

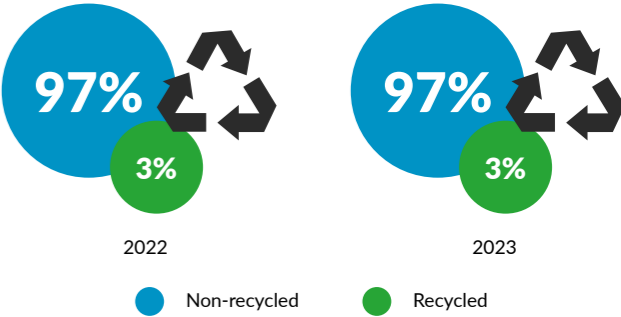
Measuring

We measure our packaging material use by tracking how much packaging we have purchased. In 2023, 78% of our procured packaging consisted of renewable materials that can be replenished naturally. In addition, 97% of our purchased packaging consisted of non-recycled materials, indicating that we mainly used virgin materials instead of recycled materials. This is because packaging that comes into contact with a product should be food-grade. Recycled food-grade materials are currently scarce.

Distribution of purchased materials renewable/non-renewable (in kg)



Distribution of purchased materials recycled/non-recycled (in kg)



3.1.3 Waste and circularity

The volumes of waste streams arising from our own business activities and the use of waste or residual streams as raw materials.

Our waste consists of VGF (Vegetable, fruit, garden and food waste), paper/cardboard, plastic and residual waste. The VGF waste consists mainly of fresh fruit and vegetable (potatoes, vegetables and fruit) waste, both packaged in foil and unpackaged. At various locations in the warehouse, we collect the separated waste streams.

The chapter Waste and circularity focuses on fresh fruit and vegetables, packaging, paper/cardboard, plastic waste and other residual flows that we as Combilo dispose of. The waste streams and processing of fresh fruit and vegetables, not only by Combilo but also by retailers and consumers, are highlighted in the chapter AGF residual streams starting on page 39. Packaging materials are covered in the Packaging chapter starting on page 41.

Waste and circularity policy

Our waste policy is based on the waste hierarchy. Our top priority is to avoid waste and reduce material use. Moreover, we use sustainable materials wherever possible. If this is not possible, we aim to reduce or reuse materials. An example is the reuse of crates and pallets (caskets).

There are procedures for the use of maintenance equipment, production equipment and waste disposal that comply with certifications and laws and regulations. In doing so, environmental regulations are followed. The facilities manager is responsible for waste policy and building and plant management. The operations manager is responsible for the machinery in the production process.

Waste is separated and all product information (PI) sheets of maintenance products are available. These PI sheets contain guidelines for safe use and storage of resources. Compliance with the guidelines is checked monthly during internal audits and annually during external audits.



Employees

Success in waste management and circularity depends on the commitment and knowledge of our employees. By carefully following waste separation and circularity instructions and separating waste properly, we can achieve our goals. That is why we provide clear guidelines on how to separate commercial waste correctly. This information is repeated regularly on TV screens and in the online environment. In addition, all employees receive annual training which includes waste management and circularity. Monthly internal audits show that our employees are sufficiently aware of the environmental procedures.

Waste disposal

It is customary for our employees to collect waste streams separately at various places in the warehouse. These are then emptied into the designated compactors/shredders. Waste processing is outsourced to an external waste processor. We rent waste and compactor containers from them and get a report on the volumes collected.

Environmental aspects analysis

We comply with all relevant environmental laws and regulations. This is tested during the ISO 14001 audit. In addition, our sustainability team validated the Environmental Aspects Analysis (MAA) in early 2023. This is a tool used to evaluate the environmental impact of various activities and business processes. At the end of 2023, this analysis was expanded due to the introduction of the new environment law. The MAA shows that the environmental aspects of air and natural resources have the greatest impact on our stakeholders. This concerns emissions and the use of natural resources. Because of these risks, we have set our targets. During 2023, one environmental incident occurred. Despite maintenance having been carried out as planned, there was a battery leakage at a pump truck. After analysis, it was found that the incident could not have been prevented.

Waste streams

Total waste volume

In 2023, our total waste volume decreased by 42.5% from 2,889 tonnes in 2022 to 1,660 tonnes in 2023. Better product rotation has led to less product rejection. As a result, the VGF bulk waste stream in particular has decreased significantly.

Total waste streams (in kg tonnes)



Waste collection

Non-hazardous waste

Waste is collected at various places in the warehouse and emptied into the relevant compactors almost daily. We separate our waste in the following ways:

- Paper and cardboard are collected in a shredder, picked up and recycled.
- Foil from the small packaging is collected separately, collected and recycled.
- Unpacked reject products are collected in a separate liquid-proof grinder and offered for bio-digestion.

- Packed vegetables are placed in liquid-tight cubic crates, after which the processor recycles the packaging and ferments the fresh fruit and vegetable waste.
- Other waste goes into an impermeable compactor for residual waste and is further sorted at the processor.
- Paper containing business-sensitive information is kept separate and sent for destruction.
- We repair broken pallets ourselves so that they can be reused. Pallets that are too damaged are disposed of separately.

Chemical waste

Combilo has very little chemical waste. Batteries, toners, leftover cleaning and maintenance products and small amounts of paint residues are collected separately and recycled wherever possible. For example, batteries and toners.

Unpackaged VGF waste

By 2023, unpackaged VGF waste has decreased significantly, from 2,330 tonnes in 2022 to 1,098 tonnes. This has resulted in a lower percentage of landfill compared to procurement of 0.66% in 2023, down from 1.37% in 2022. Our goal is to reduce this to 0.1% by 2030. Currently, our unpackaged VGF waste is fermented and converted into biofuel.

With the launch of Combilo Food Solutions B.V. in May 2024, we expect a further decline next year. This entity will process residual products into purees that can be used in the food industry. The plant will be commissioned in 2024. As a result, fresh fruit and vegetable products will not end up as waste but as a new product.

More information on Combilo Food Solutions can be read in the chapter on AGF residual flows starting on page 39.

Packaged VGF waste

Combilo packages products on behalf of customers. This is only done when the product has actually been sold. Immediately after packaging, the product is transported to the customer, resulting in significantly less packaged VGF waste than unpackaged VGF waste. Packaged VGF waste is stripped of its packaging and fermented by the processor.

Paper consumption

Since 2022, we have been monitoring the number of prints from our printers. Thanks to digitisation, we have achieved a 33% saving in the number of prints from May to December 2023. Moreover, in 2023 we purchased 25% less paper compared to 2021. Especially in the transport and warehousing processes, various documents and procedures have been digitised, which has contributed to the decrease in paper consumption.

Residual waste

Commercial waste is sorted and recycled at the processor whenever possible. In 2024, in cooperation with the label supplier, we will start separating, recycling or reusing the supporting material used for self-adhesive labels. This will result in a decrease in residual waste.

Disposable clothing

To comply with food safety and hygiene, our employees in the packaging department work with disposable clothing. In 2023, we will have purchased 33,150 disposable coats, which is less than the 48,000 coats in 2022. If there is a sharp increase in the use of disposable coats, we will reconsider whether we should switch to workwear that can be washed.



3.1.4 Climate impact of products

The greenhouse gases released from fresh fruit and vegetable cultivation and its transport, that are not managed by Combilo and the extent to which the fruit and vegetable chain is climate proof.

Climate impact refers to the environmental effects associated with the cultivation, packaging, transport and disposal of fresh fruit and vegetable products. The current climate impact of our fresh fruit and vegetable products is not yet clear. We are working with the sector and GroentenFruit Huis on a standardised calculation method to measure this environmental impact. However, this does not mean that we are waiting until this information is available: we are actively engaged in environmental and social supplier requirements to influence the climate impact in the chain.

Chain emissions

The sector's calculation method will be developed using the Product Environmental Footprint Category Rules (PEFCR). These guidelines, developed by the European Commission, help us evaluate the life cycle assessment (LCA) of fresh fruit and vegetable products. This allows us to assess and improve the environmental performance of products in a comparable way. We expect this information to be available from 2025. After that, we can set targets for the climate impact of the products.

Supplier requirements and certifications

Our policy focuses on our suppliers, who receive our Code of Conduct in which our environmental and social policy is clearly explained. As a result, they know which environmental, social and other certifications they must comply with. The number of certifications are discussed in the chapter Responsible procurement, starting on page 65.

In 2023, we sent a new version of our Code of Conduct to suppliers and took stock of the social and environmental certifications of our products. We did this by means of a questionnaire to our suppliers. Every year, we monitor the volume of products purchased and the certifications under which they fall. Examples of these certifications are Bio and On the way to PlanetProof.



3.1.5 Emissions

The greenhouse gases (CO₂-eq) released from and energy consumption from Combilo's own business activities, business travel, commuting and the degree of climate adaptation of the business activities.

We are committed to reducing our greenhouse gas emissions. We see climate change as a major risk to the stability of fruit and vegetable production. We also recognise that we contribute to this ourselves. We have therefore drawn up a carbon reduction plan as part of our sustainability strategy.

Climate mitigation plan

Using 2022 as our base year, we aim to save 50% of scope 1 and 2 emissions by 2030. In 2025, we will set our target according to the Science Based Targets Initiative (SBTi).

Our sustainability strategy, including CO₂ and climate targets, is reviewed through internal and external audits, such as ISO 14001 and SMETA. The progress of our targets is monitored and reviewed quarterly by the sustainability team. Our climate mitigation plan consists of three components:

Our electricity consumption

- Expanding solar panels.
- Storing electricity in batteries.
- Purchasing green electricity.

Our gas consumption

- Complete switch to electric heating

Our mobility

- Emission-free for inland transport (depending on technological developments in the future).

Climate risks and opportunities

Climate-related risks

Climate change has a significant impact on the stability of fruit and vegetable harvests, especially for field crops, where the impact is even greater. If the climate changes, it could eventually lead to certain fruits and vegetables no longer being able to be grown in current areas. In addition, the weather is becoming more unpredictable and extreme, which can cause crop failures due to too much or too little sun or rain, for example. This leads to price fluctuations and limited supply, which may deprive certain consumer groups of access to affordable fruits and vegetables.

Greenhouse cultivation offers a solution here, as greenhouses are more resistant and future-proof. In greenhouses, we can artificially influence growing conditions and climate and drive stable availability of fresh fruit and vegetable products.

Climate-related opportunities

A rise in temperature could also provide opportunities for our sector to grow other fruits and vegetables, which normally grow in warmer conditions. However, this is only a limited benefit compared to the risks of climate change.

Scope 1, 2 and 3

We report our emissions according to the format of the Green House Gas Protocol (GHG Protocol). These emissions are divided into three groups: scope 1, 2 and 3. This international standard helps to make greenhouse gas emissions more insightful for companies.

Scope 1 emissions are direct greenhouse gas emissions from an organisation's assets and combustion plants. This includes emissions from fuel combustion in its own facilities, commercial vehicles such as lease cars, trucks and other commercial vehicles.

Scope 2 emissions are indirect greenhouse gas emissions from the consumption of purchased electricity.

Scope 3 emissions are all other indirect greenhouse gas emissions that arise in an organisation's value chain, both upstream and downstream. This includes emissions from production and transport of purchased goods and services, waste treatment, employee commuting, and use of products sold.

The CO₂ emissions covered in this chapter are WTW (Well-to-Wheel) CO₂ equivalents. This means that the CO₂ values include the entire cycle of these fuels and not just the emissions that occur from our operations. A complete cycle starts with the mining of the fuels and ends with their emissions.

CO₂-equivalents refer to greenhouse gases other than CO₂, such as nitrous oxide (N₂O), methane (CH₄) and fluorinated gases (F-gases), which are emitted from a given fuel or activity.

More information on upstream and downstream chain emissions can be found in the chapter Climate impact of products starting on page 48.

Company emissions (Scope 1 and 2)

In 2023, our business activities have generated a total of 2,421 tonnes of CO₂ emissions. This is an increase of 5.2% compared to 2,302 tonnes of CO₂ in 2022. This increase is mainly due to an increase in goods transport by our own trucks. The number of trucks was increased from 12 to 13 vehicles by mid-2023. In addition, over the last two years, we have driven our own trucks to destinations further away, resulting in more kilometres travelled.

CO₂ emissions Scope 1 and 2 (in tonnes of CO₂)



Scope 1

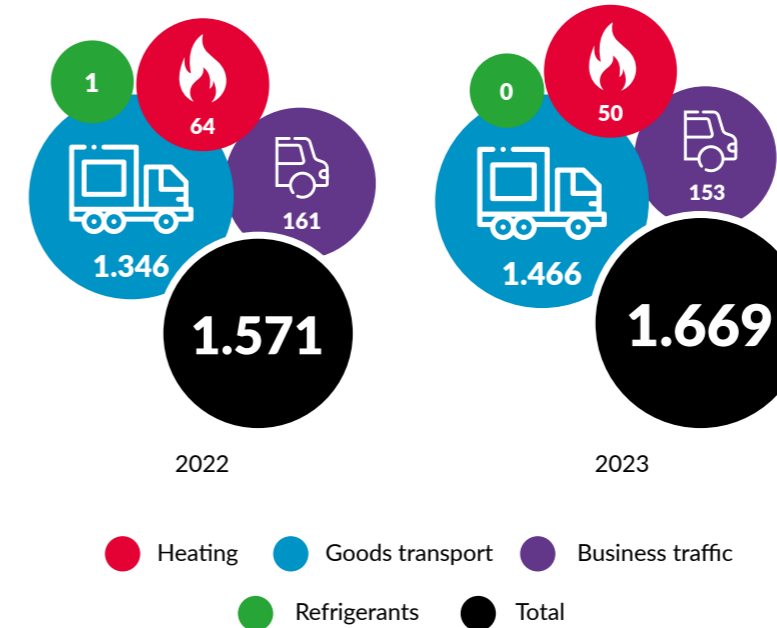
Scope 1 includes emissions from our fuels and heating, emissions from refrigerant leaks, goods transport from our own trucks and business traffic from employees' leased cars.

Emissions from goods transport (1,466 tonnes of CO₂) make up by far the largest share of scope 1 emissions. This is due to the long distances travelled by our diesel trucks to destinations in Germany, Poland and the UK, for example.

We aim for the highest possible load factor to reduce these emissions. This ensures more efficient transport and lower emissions per product transported. In 2023, we achieved a 94% load factor, compared to 92% in 2022. This concerns our own trucks crossing the border. With this, we have achieved our load factor target for 2023.

We closely monitor sustainability developments in freight transport. However, there are currently no emission-free alternatives available for diesel trucks on long distances. This is because current technologies do not meet certain requirements such as range and charging infrastructure. Combilo will continue to monitor the possibilities of electric and hydrogen driving and we will switch as soon as this is feasible for us.

Emissions Scope 1 (in tonnes of CO₂)



Fuel and heat

By 2023, we have managed to reduce gas consumption by 63% compared to 2017. We achieved this by electrifying much of the air-conditioning system in the office spaces and the heating system of the warehouse offices. This reduced CO₂ emissions by 14 tonnes in 2023 compared to 2022. We also looked at the possibility of recovering heat through the refrigeration plant for heating water, but this proved not feasible.

Refrigerants

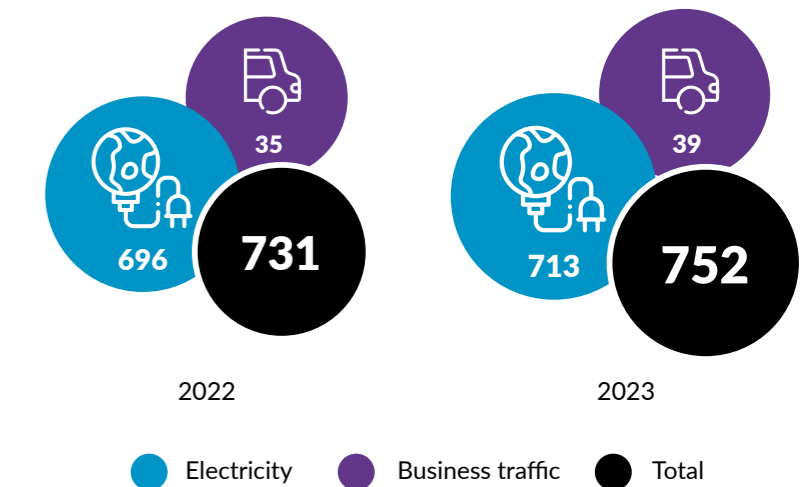
Products are stored in a refrigerated environment. The refrigeration units are monitored 24/7 and maintained periodically. However, when a technical calamity occurs, NH₃ or CO₂ leakage can occur. Emissions of these refrigerants decreased from 1050 kg in 2022 to 99 kg in 2023.

Scope 2

Our scope 2 emissions consist of the site's electricity consumption and the electric charging of the company cars. Electricity purchase for the site accounts for the largest share of this. We generated part of our own electricity from solar panels (785,657 kWh) and delivered 146,395 kWh back to the grid. On the other hand, we purchased 1,563,747 kWh from the grid. Emissions from grey electricity purchases amounted to 713 tonnes of CO₂ in 2023.

We see an annual increase in electricity consumption mainly due to the purchase of more equipment. We currently have 4,000 solar panels, and we want to expand our current number of solar panels. In the short term, this is still a challenge due to congestion in the power grid at our site.

Emissions Scope 2 (in tonnes of CO₂)





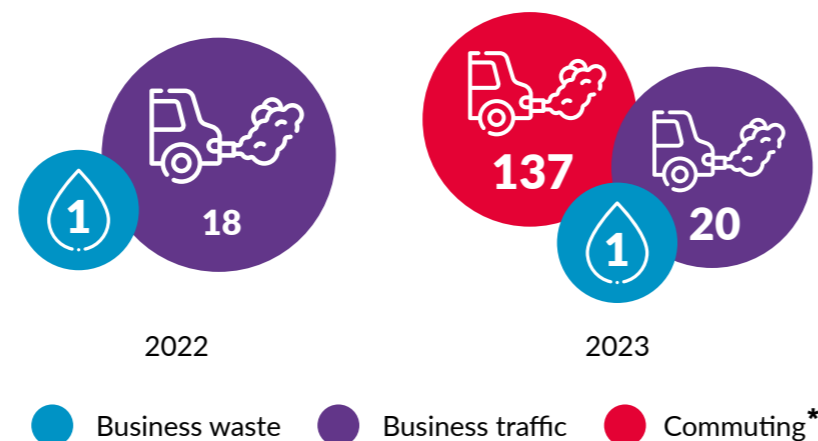
Scope 3

These emissions calculations often involve complex calculations and depend on multiple parties. Our scope 3 value chain emissions are currently of limited insight. Clear and uniform calculation methods will be available by mid-2025, after which sectoral emissions will become transparent

For more information on our current measures to reduce chain emissions, see the chapter Climate impact of products starting on page 48.

The scope 3 emissions we do currently have a picture of are emissions from our employees' commuting and business travel, including air travel. In 2023, our known scope 3 emissions were 158 tonnes of CO₂, compared to 19 tonnes of CO₂ in 2022. This difference is due to very limited or no data for commuting in 2022. Commuting is currently our largest emission and is equivalent to 86.7% of scope 3 emissions in 2023.

Scope 3 emissions (in tonnes of CO₂)



*In 2022, emissions from commuting had not yet been calculated.

3.2 Social

3.2.1 Food safe and healthy products

The safety for consumers to consume food products and the health and quality value of the products.

One of our core values is 'Contribute', or, contribute to a healthy lifestyle. This is at the heart of our business model, which aims to bring food-safe and healthy fresh fruit and vegetable products to customers. Quality and food safety are natural requirements for consumers. We comply with the law and ensure this through a comprehensive quality system.

Our quality system ensures a food-safe and healthy product, tested by various third-party audits, internal audits and continuous quality checks, residue analyses and microbiological analyses. We also impose strict requirements on our suppliers before they are allowed to supply their products. All fresh fruit and vegetable products we market meet at least the GLOBALG.A.P. requirement. Every year, we set targets related to our food safety culture that allow us to work in a targeted food safe manner.

Impact, risk and opportunities

In general, fruit and vegetables are healthy for all consumers. Still, there are risks in the case of using too many pesticides or spoilage, for example. Our quality system protects consumers from possible negative impacts and ensures food safety; our products comply with strict food safety standards and legislation based on the HACCP (Hazard Analysis and Critical Control Points) guidelines. Possible risks we control are:

- Exceeding residue standards
- Pathogens (disease-causing agents)
- Physical contamination of products
- Spoilage



With the launch of Combilo Food Solutions' operations, we face stricter food safety regulations. Under this entity, we will puree vegetables and the new semi-finished product will be pasteurised. Processing vegetables carries a higher safety risk, which is eliminated by pasteurisation. As a result, our pureed products do not pose a health risk to (vulnerable) consumers.

No vulnerable consumer groups can be identified for Combilo's fresh fruit and vegetable products. Generally, the products are peeled and/or washed by consumers before consumption. Some vegetables are also boiled or baked before consumption.

More information on Combilo Food Solutions can be read in the chapter on AGF residual flows starting on page 39.

Food allergies

We take measures to protect consumers with food allergies. No allergens are processed in our production area, although we do market allergenic products such as celeriac and celery. Our procedures ensure that cross-contamination is excluded. We do this by separating products and hygiene measures, among other things.

Sprouts

Sprouts are a slightly higher identified risk for consumers such as YOPIs (infants and small children up to 5 years, the elderly, pregnant women and immunocompromised patients). By following various procedures, these risks are reduced.

Food safe and healthy products policy

General policy

Our quality system describes how food safety and quality are guaranteed.

Certifications

Our quality system guarantees food safe quality products that comply with national and EU legislation. The system applies to the entire business process, all the products we market and the systems, buildings and premises where we operate.

Our quality system has the following certifications:

- **IFS Food**, certifies food quality and safety during production and processing.
- **BRC Food**, sets requirements for food safety, integrity and quality.
- **QS wholesale (Qualität und Sicherheit)**, provides a standard for the safe production, processing and packaging of food.
- **GlobalG.A.P.-CoC**, ensures the traceability and safety of fresh fruit and vegetables throughout the supply chain.
- **Reglement Interne Kwaliteitscontrole**, the Internal Quality Control Regulations include procedures and rules for quality control systems.



We safeguard and improve the quality system by:

- Keeping up to date with market developments, legislation and scientific and technical developments.
- Continuously improving the food safety culture through annual targets.
- Periodically training and testing employees.
- Adherence to rules and procedures.

Responsibilities

The quality team, led by the quality manager, is responsible for setting up, implementing, maintaining and evaluating the quality system. They collect, analyse and report quality data and inform the executive management board on the functioning of the system. The Commercial Director is ultimately responsible for the quality system. Moreover, we ask all our employees to comply with those parts of the quality system that apply to them.

Consumer contact

Our fresh fruit and vegetable products are sold to retailers and traders, who then resell them to consumers. We have no direct contact with consumers ourselves. Customers inform us of any consumer complaints and demands. This gives us insight into what we can act upon and prevent the recurrence of a particular complaint. Various requirements, such as social and environmental aspects that are important to consumers, are added to the Code of Conduct via the buyers as soon as there is widespread support.

Incidentally, we do offer consumers the opportunity to reach us directly through the reporting system on our website. Complaints are analysed and, based on the analysis, corrective and preventive measures are taken. Any wrongdoing and irregularities can be reported through compliance@combilo.nl. To date, we have not received any complaints through this hotline.

Measures

Measures taken

In 2023 we took the following measures:

- Developed e-learning modules for employees and machine operators.
- Digitisation of registrations in production.
- In-house leadership training for production team leaders.
- In addition to an internal confidential adviser, appointed an external confidential adviser for reporting complaints and suspicions of wrongdoing.
- Reporting scheme added to website.

Measures for 2024

We plan to implement the following measures in 2024:

- Digitalise the internal audit round.
- Further implement digitalisation of processes.
- Adapt employee facilities, such as hand washing stations.
- Feedback sessions with employees around the topic of food safety.
- Revising the structure of the quality manual.

Measurements

Product quality

Products are inspected after reception by a team of expert inspectors. They check the product for EU trade standards or customer standards. Stock and outgoing inspections also take place. In 2023, 116,476 inspections took place.

Besides product inspections, we have products tested for microbiological and chemical hazards. These tests are carried out by accredited laboratories. In 2023, we had 350 residue analyses and 25 microbiological analyses carried out. Of the tests ordered by Combilo, 3 products were found not to meet the European standard. Food safety was not compromised.

Complaints

In 2023, we received 26 complaints, one more than in 2022. These complaints come from our customers and may come indirectly from consumers. The number of residue violations on customer requirements decreased and the number of labelling errors remained the same. The number of complaints about foreign objects between product deliveries increased slightly in 2023, however these were in no case traceable to Combilo. All complaints were carefully investigated and communicated back to the customer according to our procedures.

Goals

We remain continuously committed to improving our food safety system and culture. To ensure food safety, we conduct annual third-party audits and strive to ensure that our products meet all quality requirements. In addition, we have the following objectives:

- Achieve a minimum score of 85% during the monthly internal audit round.
- From 2025, every employee should achieve a minimum score of 80% in the annual food quality and health e-learning training.
- Maintain or reduce the number of complaints compared to 2023.



3.2.2 Health and safety of Combilo employees

The sustainable employability, health, job satisfaction and well-being of our own employees and that of hired temporary workers.

To provide our customers with the tastiest fresh produce, we need skilled and enthusiastic employees who can work well together. Only by working well and pleasantly together can we guarantee flexibility and reliable delivery. Attention and taking good care of our own employees and temporary workers is therefore in our DNA.

Health and safety policy

General policy

Our health and safety policy is designed to ensure employee safety while promoting sustainable employability. Given the high seasonal workload, we depend on both our own employees and temporary workers. It is of great importance that they work safely and happily. To ensure optimal working conditions for our temporary workers, we cooperate with regular temporary employment agencies for a long period of time.

The policy is set out in three formal documents: the house rules, the policy statement and the sick leave protocol. These documents are provided to new employees upon commencement of employment and are available online for all employees. The house rules need to be signed upon entry into service. To ensure that the rules are understood by everyone, they are available in several languages. Moreover, it is part of the daily routine to report unsafe situations to ensure each other's health and safety.

The health and safety policy includes:

- Written inventory and evaluation of risks to which workers are exposed.
- Drawing up a plan of action following the risk inventory and include it in the annual schedule for hazard prevention.
- Providing information and instruction on occupational health and safety to employees.
- Monitoring working conditions through monthly checks.
- Providing personal protective equipment and work with proper equipment/ machines.
- Recording accidents and near accidents.

- Reporting death, hospitalisation and permanent injury resulting from work to the labour inspectorate.
- Organising company emergency services.
- Limiting Psycho-Social Workload.

Combilo uses the ETI (Ethical Trading Initiative) Base Code for human rights, and we require that our suppliers also comply with it through the Code of Conduct. The ETI Base Code is an international standard for fair and ethical working conditions in the value chain. Our anti-discrimination policy protects the solidarity of all employees from diverse backgrounds, education, orientations and origins.

More information on the ETI Base Code can be found in the section Health and safety chain employees starting on page 61.

The health and safety policy applies to all our own employees, temporary workers and other employees we employ in other ways. External parties performing work on our premises, such as contractors and installation companies, are obliged to comply with our safety regulations. Visitors must also agree to our general terms and conditions, which include safety requirements.

Health and safety team

The health & safety team carries out a Risk Assessment & Evaluation every 4 years. Improvements are implemented using a Plan of Action. For this, we receive support from an occupational health & safety consultancy and our own in-house emergency response organisation. We also conduct monthly internal audits to continuously monitor safety.

Our managers closely monitor the health and safety of our employees on a daily basis. When necessary, we take measures and/or adjust our policy in cooperation with HR and/ or the Quality Department to ensure a safe and healthy working environment.

Employee satisfaction survey

We want healthy and motivated employees who enjoy their work. Periodically, we conduct employee satisfaction surveys among our employees to know what is going on, what they are satisfied with and what could be improved. Based on these surveys, we can take the right measures to motivate our employees and pick up any negative signals in time.

ArboNed's most recent survey included an in-depth investigation into psychosocial workload (PSA) within our organisation. This study included a document analysis of the PSA policy, a survey on work pressure, discrimination and other undesirable behaviour, and group interviews with various job groups and stakeholders.

The results showed that we have clear rules of conduct and provide adequate care to our employees in case of work stress and undesirable behaviour. Employees appreciate the working atmosphere and mutual support. Although work pressure and work stress are present, especially due to seasonal pressure, the care we provide for this is appreciated. The surveys showed that awareness of confidential advisers needs improvement, and that continuous monitoring and evaluation of working conditions could also be improved.

In response, we have taken the following measures: we are raising awareness of the confidential advisers via TV screens and pamphlets in the lavatories in the warehouse, and via our online environment. We have also expanded the health and safety checkpoints in our monthly internal audit rounds.



“Many years of employment, a multicultural workforce and a pleasant working atmosphere are typical of Combilo. Every link is important and indispensable in our family business. Trading fresh produce is fast-paced and requires a high degree of flexibility. We are proud of our team of 170 employees, who work hard every day and have brought us to where we are today.”

Manon van der Laan
HR-Manager

Sustainable employability

For Combilo, sustainable employability means the extent to which an employee can and wants to continue to perform his or her current and future work until retirement. To encourage this among employees, we create career opportunities, encourage sports, and promote a healthy work-life balance. We also offer flexible working hours and adapted work for elderly and pregnant employees, among others. Thus, we take into account the specific circumstances of employees at different stages of their lives and careers. This results in a good number of long-serving employees and colleagues who continue to work with us even after retirement age. In 2023, we celebrated the anniversaries of seven employees: four who have been with us for 12.5 years and three who have even been with us for 25 years.

Employees are eligible for short-term care leave for first- and second-degree relatives. In addition, we believe that care leave should also be available for roommates and other social relations. We also take care of the health of our own employees. When employees are absent due to illness, the company doctor is alert to detect and, where possible, prevent peculiarities quickly. In summer 2024, our permanent employees will have the opportunity to purchase a leased bicycle through our company. Participation in this programme is not affected by commuting distance or whether or not they have a lease car. By doing so, we want to encourage our employees to come to work by bike more often and be more active.

Anti-discrimination policy

We have a diverse group of employees with different education, backgrounds, orientations and origins. We believe it is important that everyone feels safe within our company and have a zero-tolerance policy when it comes to unwanted and/or inappropriate behaviour. We are always alert to discrimination and unsafe situations. Moreover, managers are easily approachable in case an undesirable situation does arise. Employees who feel discriminated against or treated unfairly can contact their manager directly or can make an (anonymous) report to the internal or external confidential adviser. The names and contact details of these advisers are visible on screens in the warehouse, the canteen, and within the online work environment.



Checks and audits

We ensure workplace safety by conducting an internal audit every month. To explore where we can improve further on health and safety, we commissioned a SMETA audit in 2023. SMETA guidelines protect employees from unsafe conditions, overwork, discrimination, low wages and forced labour.

During this 'third-party audit', Combilo was vetted on the following four topics: labour standards, health & safety, business ethics and environment. In 2023, 8 slight areas for improvement were found during the external SMETA audit, after which we took the following actions:

- In addition to an internal confidential adviser, an external confidential adviser was also appointed.
- In addition to evacuation drills at departmental level, an evacuation drill was conducted with all employees at the same time.
- Conversations with temporary employees on employment conditions were added to a procedure.
- Changed evacuation plans with correct symbols.
- Periodic Medical Examination was included into the policy statement.
- Hand tools included in the overview list of machines for the purpose of tool inspection.
- Automatic opening of rolling doors in case of power failure amended.
- Emergency lighting installed in the technical services workshop.

Points of contact

Our employees have the opportunity to make anonymous appointments with the occupational health and safety service (ArboNed) for health questions.

Measures

Encouraging health

We have an in-house gym at our premises, where our permanent employees can exercise before or after working hours, free of charge. For four hours a week, a professional trainer is present, of whom our employees can make use. This initiative aims to promote the health and well-being of our team.

Introduction of reporting system

Our employees are aware that an internal confidential adviser is available to whom they can (anonymously) report abuses or concerns about wrongdoing. To lower the threshold for reporting such situations even further, in 2023 we introduced an external confidential adviser and a reporting system in addition to an internal confidential adviser. Through this system, both our employees and people from outside the organisation can make reports. These measures enable us to ensure a safe and transparent working environment, where everyone feels heard and wrongdoings can be addressed quickly.

Interviews with temporary employees

We work exclusively with NEN 4400-certified employment agencies. To carry out additional checks on the health and safety of temporary workers at these agencies, we check wage statements. We will also start interviewing temporary workers in 2024 to identify possible violations in terms of living conditions or ethical violations such as exploitation, coercion and discrimination. It is important to monitor this, as the risk of poorer living conditions is higher for temporary workers. This risk is even higher for temporary workers with a migration background due to a language barrier and income dependency.

Work related incidents and complaints

Incidents

No work-related incidents occurred among our own employees in 2023. Among temporary workers, one incident occurred. This incident did not have a major impact on the employee involved. The investigation into the link between injury and incident is ongoing. To prevent a repetition of the incident, the in-house rules have been amended.

Number of incidents own employees	2023		2024
	target	realisation	target
Without permanent injury	0	0	0
With permanent injury	0	0	0
With fatal injury	0	0	0

Number of incidents among temporary workers	2023		2024
	target	realisation	target
Without permanent injury	0	1	0
With permanent injury	0	0	0
With fatal injury	0	0	0

Complaints

In 2023, there was one report of discrimination. This was an informal report from an employee because they felt discriminated against. We assume equal treatment of employees and have acted accordingly.

3.2.3 Health and safety of chain employees

The safety, health and fair working environment of the employees in the fresh fruit and vegetable chain of our products.

We consider both permanent employees and growers' temporary workers as our work force in the chain. The seasonal nature of the fresh fruit and vegetable sector is most strongly reflected in produce growing, where extra hands are especially needed during the harvest of these products. This means that many employees in our chain are temporary workers. With these, as with our own temporary workers, we take into account the risks of deteriorating social conditions, such as exploitation, poor housing and unfair prices and wages.

Healthy, safe, and ethical working conditions in the chain

To ensure the health and safety of chain employees, we require our suppliers to sign our Code of Conduct. In it, we specifically ask whether they commit to the ETI Base Code. The ETI Base Code, based on ILO conventions, states the following:

- Work must be freely chosen.
- Freedom of association and collective bargaining must be respected.
- Working conditions must be safe and hygienic.
- Child labour is prohibited.
- Living wages must be paid.
- Working hours must not be excessive.
- There should be no discrimination.
- Regular employment must be provided.
- There must be no cruel or inhumane treatment of employees.

Suppliers who do not comply with our Code of Conduct or do not want to sign it are not eligible for collaboration. If existing suppliers do not commit to this, the partnership will be terminated.

Besides the Code of Conduct, we verify working conditions in the chain by means of social certifications at growers. In 2023, 91% of our purchasing volume was sourced from socially certified growers. We have set the goal of eventually increasing this to 94% in 2030.

More information on social, environmental and ethical sustainability requirements for suppliers can be found in the Responsible procurement chapter starting on page 65.

Risks and particularities for chain employees

The majority (89%) of our purchased products come from the Netherlands, which is considered a low-risk country. We apply the criteria of the Business Social Compliance Initiative (BSCI) for this. Just over 10% of our products come from other countries, 8% of which are from the EU (excluding the Netherlands). Chain workers in the EU have a moderate risk of deteriorating working conditions. The remaining 3% of our products come from outside the EU, which is classified with an increased risk of deteriorated working conditions.

We have identified the potential risks for employees in the fresh fruit and vegetable chain, including:

- Basic working conditions such as health and safety.
- Working conditions and employment contracts.
- Gender equality and equal pay.
- Complaint and whistleblowing procedures.
- Normal living conditions and housing.
- Forced labour and child labour.

On the next page, we discuss the main risks.

Temporary workers in the chain

We are aware of the risks faced by temporary workers. These risks are even greater for temporary workers from migrant backgrounds. Their dependence on income puts them at risk of ending up in poor housing conditions and makes them more susceptible to forced labour. Moreover, these workers often face a language barrier. These risks are difficult to identify because, for fear of losing their jobs and visas, these workers are less likely to report poor conditions.

Health and safety

As almost 90% of our products are produced in the Netherlands, we know that these chain employees work under a safety plan in accordance with the Occupational Health and Safety Act. To reduce the risk of unsafe working conditions for chain employees outside the Netherlands, we require all our suppliers to comply with international human rights standards, including hygienic and safe working conditions.

Child labour

Our chain in the Netherlands has a very low risk in terms of child labour of children under the age of 13, as this is prohibited by the Working Conditions Act. However, the risk is increased for young people aged between 13 and 18 who want a part-time job, for example in greenhouses. Such work is allowed from the age of 16; these are often young people who voluntarily take on summer or weekend jobs in greenhouses. We expect our suppliers to check the age of young people when they are hired. This is verified externally during social audits.

Equal wages

The collective bargaining agreement for temporary workers requires that temporary workers receive the same wages and work under the same working conditions as permanent employees in similar positions. This gives us insight into and familiarity with the pay scales and working conditions of chain employees.

Reporting point for chain employees

Our website allows employees, customers or other stakeholders to report complaints. This also applies to chain employees who wish to report poor working conditions and, in serious cases, rule violations.



3.2.4 Training and education

Employees' opportunities for personal and professional development, in addition to their current work and position.

Combilo strives for sustainable employability of its employees. We want healthy and motivated employees who enjoy going to work. That is why we offer them the opportunity to grow within the organisation and work on their careers.

More information on our employees' working conditions can be read in the [Employership chapter starting on page 73](#).

Training and development policy

Training programme

We see employee development and training as an important resource for achieving our company goals. Within our training programme, we distinguish between:

- **Collective trainings;** these form the basis for carrying out work and are necessary to comply with laws and regulations. They apply to all Combilo employees and focus on food safety, occupational health and safety and environmental regulations, among other things. We also offer language training for employees with a migration background.
- **Job-related training courses;** these courses offer employees in specific positions the opportunity to expand their knowledge. For example, in-depth training for machine operators, product knowledge sessions for commercial employees and product training for quality controllers.
- **Individual training programmes;** these are training or coaching programmes that stimulate the personal development and growth of employees. An example is improving commercial skills.

The collective training courses are evaluated annually by employees and managers in order to continuously improve them. The food safety, environmental and occupational health and safety training courses are necessary due to certification requirements. Employees' knowledge and skills are tested annually. In 2023, our focus for training was on:

- **Leadership;** in the winter of 2022/2023, we started a leadership training course for team leaders, with the main topics being management and communication.
- **Communication;** temporary workers with a coordinating role attended a language course.
- **Product knowledge;** commercial personnel exchanged their product knowledge in order to bring their knowledge to an equal level. We also expanded our product training courses for inspectors.

Allocation and budgeting

All training within Combilo is pre-approved by the executive management board. The HR department handles this process and presents the annual training needs of employees.

In most cases, Combilo pays for the training required for employees. No concrete budget is set for this and each request is assessed individually. This applies to both annual group training and individual training courses that promote work or development within the organisation.

For each individual training course, a training agreement is drawn up with the employee concerned. This agreement includes a repayment arrangement in case the employee does not complete the training, leaves early, or leaves the company within three years of completion.

Onboarding training

New employees receive onboarding training upon joining the company, which includes information on the policies and rules of conduct within Combilo.

Individual training needs

During annual appraisals, employees have the opportunity to discuss their individual training needs with their manager.

E-learning

Combilo offers collective training via an e-learning tool. This allows us to reach employees easily and cover topics with more depth. Via the e-learning tool, we can monitor whether employees have completed their training, whether they have understood everything and, if necessary, offer additional training. In the coming years, we will further develop this e-learning tool and expand it with other topics. This will allow us to apply training and instruction even better, faster and more targeted, so that our employees are trained more effectively.

Trainings followed

In 2023, we invested heavily in the development of our employees. They attended the following trainings or courses:

- **Safety and hygiene training**; all our employees have attended the Safety and hygiene training. In 2023, 169 safety and hygiene trainings were followed.
- **Dutch language training**; 30 employees followed a 10-hour Dutch language course to improve their communication skills.
- **Business Intelligence**; three employees followed specific training courses to deepen their knowledge and skills.
- **Team leader 2.0 and practical leadership**; four employees from the warehouse and the small-pack department took a follow-up course consisting of two classroom days and two coaching days of six-hours. In addition, six employees from the same department attended the Practical Leadership training course, a course of seven six-hour classroom days.
- **Code 95 (basic qualification for professional drivers)**; all drivers, along with two office employees, completed this training.
- **BHV (emergency response) and EHBO (first aid)**; ; all 24 in-house emergency response workers and all four first aiders received refresher training this year to stay up-to-date on the latest knowledge and skills in emergency response and first aid.

3.3 Governance

3.3.1 Responsible procurement

Testing suppliers on ESG criteria and the level of transparency of the fresh fruit and vegetable chain.

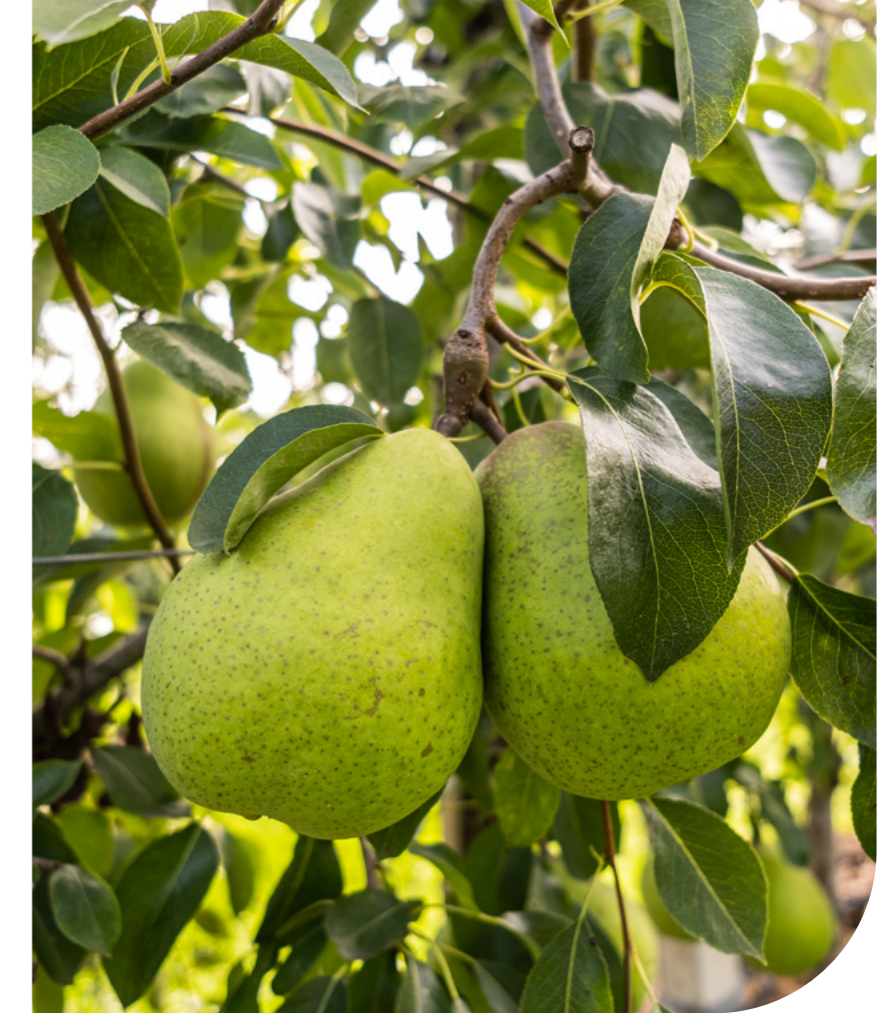
Combilo aims for long-term partnerships with suppliers, partners and customers. Together, we work on safe products, where reducing environmental impact and promoting social aspects are important components. We expect our partners to protect human rights and the environment.

Abuse or violation of human rights or labour or environmental laws is unacceptable to us and will lead to termination of the partnership. For us, responsible procurement mainly applies to fresh fruit and vegetable products, but we also set requirements for packaging suppliers and service providers. To make sure our suppliers comply with our Code of Conduct, we require certain certifications from them. For the coming years, we have formulated objectives with regard to certifications for growers and other suppliers.

Code of Conduct

In 2023, we established a new Code of Conduct. Suppliers are required to have this statement signed by an authorised representative. The declaration is valid for a maximum of three years. In the Code of Conduct, we discuss the main requirements we place on our suppliers. These mainly concern certifications, quality, food safety and sustainability. Anti-corruption, sustainable sourcing and data privacy are the main requirements we place on our suppliers' social and ethical policies. These requirements are based not only on our own sustainability beliefs, but also on the expectations of our customers and buyers. Moreover, we follow the ETI Base Code, an internationally recognised code of conduct that emphasises ethical business practices and human rights. This Code of Conduct also applies to our service providers and packaging suppliers. We check these suppliers for environmental and social certifications during supplier assessment.

More information on human rights in the chain can be read in the chapter Health and safety chain employees starting on page 61.



Supplier reviews

Questionnaire

In addition to the Code of Conduct, we ask our suppliers to complete a questionnaire before we start working with them. Based on the answers, we can not only assess the supplier's current situation, e.g. whether they have certifications, but also gauge their willingness to adapt in terms of sustainability and food safety. Based on this information, we can determine whether a supplier shares our values and is willing to work together to improve social and environmental conditions in the chain.

Certifications

Suppliers, and growers in particular, should meet a minimum number of requirements, such as certain certifications. The required certifications for growers are controlled and monitored through our ERP (Enterprise Resource Planning) system. For instance, every year we measure the proportion of the products we buy that have a certain certificate.

Own reviews

In addition to auditing our suppliers and growers, we also consider it important to be audited ourselves. We follow ISO 14001, SMETA and EcoVadis guidelines and undergo audits and assessments to ensure our responsible procurement policy.

Risk assessment

We conducted a risk assessment of our suppliers, assessing them for social and environmental opportunity, severity and risk according to the following formula: Total risk level = (Environmental probability * Environmental severity) + (Social probability * Social severity). Probability refers to the likelihood and severity to the consequences of supplier abuses.

Stakeholders chain	Environmental risk	Social/ethical risk	Total risk level
Overseas growers	9	9	18
Clothing supplier	9	9	18
Employment agencies	1	9	10
Packaging suppliers	6	3	9
Waste processor	6	3	9
Growers NL greenhouse vegetables	3	3	6
Growers NL open field	3	3	6
Growers NL fruit	3	3	6
Growers Southern Europe	3	3	6
Transporters	3	3	6
Contractors	3	3	6
Other service providers	3	3	6

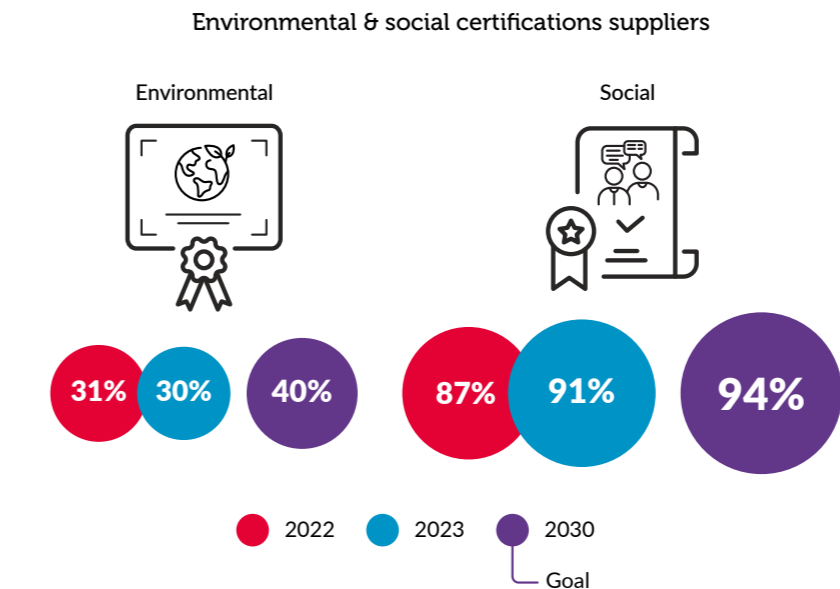
We then discussed the control measures and set the matching targets for each risk group and supplier group. These groups included Dutch greenhouse vegetable growers, growers from southern Europe, employment agencies, packaging suppliers and waste processors.

In 2023, 89% of our fruit and vegetables came from Dutch cultivation. This is considered low risk. Suppliers with both high environmental and social risk are clothing suppliers and growers overseas. Temporary employment agencies score high only on social risk.

The main management measure involves requiring certification. If a supplier is assessed as high risk, we set additional requirements that they must meet. For example, we require environmental and social certification from overseas growers and workwear suppliers and NEN 4400 certification from employment agencies.

Goals

Our goal is that by 2030, 94% of purchased products will be under social certification and 40% under environmental certification. By 2023, 91% of our procurement volume came from social certifications and 30% from environmental certifications. These certifications cover energy consumption, fertilisation, land use and pollution, biodiversity, waste and material use, water and human rights.



The sector association GroentenFruit Huis is developing a calculation method according to the PEFCR to unambiguously calculate the CO₂ footprint for the sector. This method is expected to be introduced in 2025. As soon as this method is introduced, suppliers will start calculating their CO₂ emissions so that we gain more and more insight into the CO₂ emissions of our products. This will allow us to set our scope 3 targets.

More information on the environmental impact of the chain can be read in the chapter Climate impact of products, starting on page 48.

3.3.2 Information and system security

The security and protection of our own digital systems, processes, business data and personal data.

Information and system security relates to all activities in our organisation and can also have a major impact on the chain, for example due to a leak, disruption or an incident. We consider it important to continuously monitor these potential risks and take timely measures to mitigate them. We therefore work with an external partner to continuously monitor our systems, ensure compliance with laws and regulations and, above all, protect sensitive information.

Privacy and data protection

To all parties involved in carrying out our business activities, we provide a secure environment for processing employee, customer, supplier or other data. One of the preconditions for this is proper and careful handling of this data within our organisation. With our privacy statement, we guarantee that the processing of personal data takes place in accordance with the General Data Protection Regulation (GDPR).

This includes, among other things:

- The personal privacy of data subjects is protected against unlawful use, misuse, loss and incorrect processing of data.
- Personal data is prevented from being used for a purpose other than that for which it was originally obtained.
- The processing does not lead to a high risk for data subjects.

In the event of a data breach, we will take appropriate action and be accountable to those affected. In this way, the individuals whose data has been leaked are informed and aware of the measures taken. In the case of a data breach of employee data, the HR manager is called in. The person ultimately responsible for our information and system security is the Finance Director.

System security

Our IT systems are secured using a multi-layer approach. The first security layer consists of firewalls that control incoming and outgoing data traffic. The second layer of security is one level higher; security software is installed within the servers and hardware to protect both the network and the data. To secure our data, we use robust backup and disaster recovery procedures.

Moreover, our IT systems are continuously monitored and supervised by an external party, which constantly identifies potential threats and any vulnerabilities. This party has extensive knowledge and experience in IT security and risk management, and can respond quickly should the need arise.

System management and checks

We are continuously tightening up our system security to achieve ISO 27001 certification by 2025. Increasing cyber resilience is an ongoing project that will receive a lot of attention in 2024. Upcoming legislation, the Cybersecurity Act, better known as the NIS2 directive, is something we are following closely.

Annual internal audit

We conduct an annual internal audit to check our information and system security. The aim is to assess whether our systems are sufficiently protected against various threats and comply with laws and regulations, such as the General Data Protection Regulation, our IT policies and sector standards.

Internal communication and training

We share IT and security information, instructions and developments with our employees through procedures, training and internal communication channels, such as our online environment and the TV screens in the canteen.

Phishing campaigns

In 2023, we launched a phishing campaign among employees, after which the results were presented to all employees. In addition to the results, risks and concerns were discussed with the aim of making employees more aware of cyber risks. We will run a similar campaign in 2024.

Penetration test

In 2024, we will conduct a penetration test. This involves us simulating cyber-attacks to see how the system reacts and whether there are any weaknesses, so that they can be eliminated pre-emptively.

Data breaches

In 2023, we had no data breaches, power outages or data connection failures. This complies with our zero tolerance policy for data breaches.

3.3.3 Business ethics

The internal corporate culture and compliance with social and environmental laws, ensuring a zero-tolerance policy towards corruption, competition and privacy violations and providing space and protection to whistleblowers.

Combilo abides by all laws and regulations, including social and environmental laws and anti-corruption regulations. We consider it important to have a zero-tolerance policy against corruption, competition and privacy violations. To ensure this, we conduct a risk analysis to determine which functions are at excessive risk in terms of corruption and bribery.

Moreover, we offer both internal and external opportunities to (anonymously) report undesirable behaviour. Examples include corruption, bribery, doubts about the safety of a product or violation of laws and regulations. This makes the threshold low to report a (near) violation and allows for swift action to be taken.

Laws and regulations

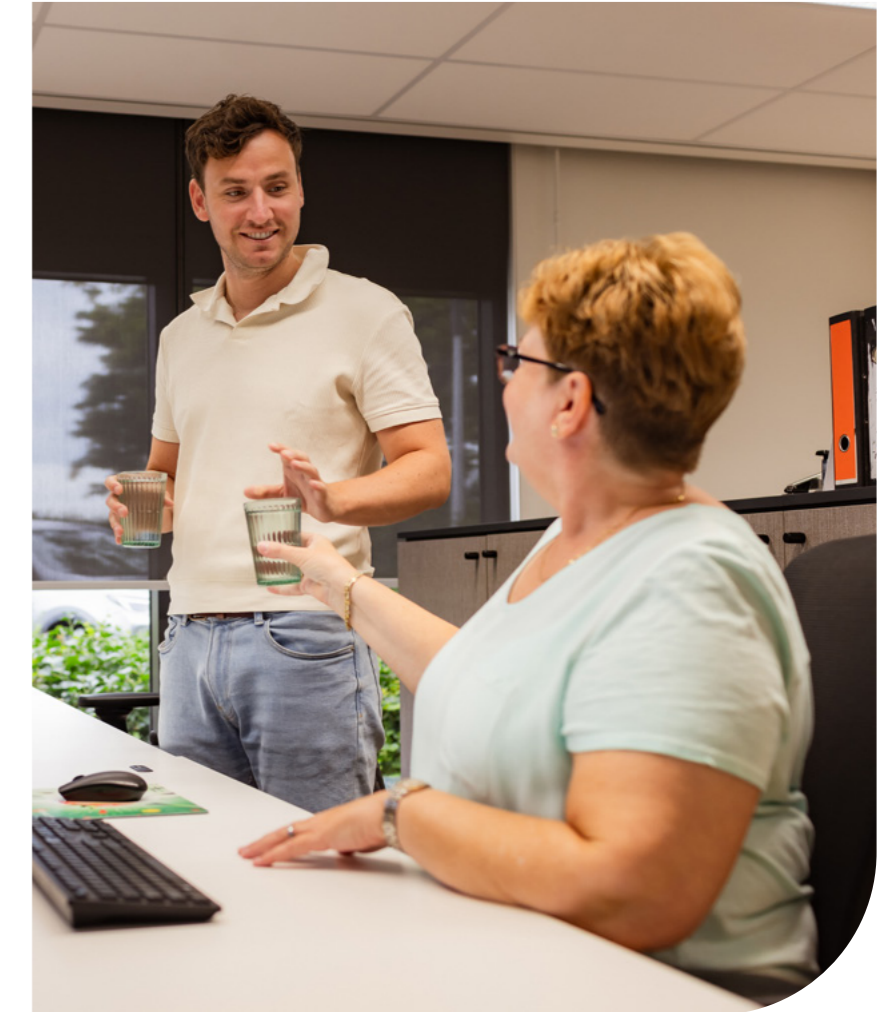
By incorporating these rules into our guidelines and integrating them into our internal policies, we are following the laws and regulations, making it part of our corporate culture. We also consider it important that this corporate culture conveys that wrongdoings, violations or irregularities can be reported. Therefore, we ask our employees, as well as others who have concerns, to report these wrongdoings and irregularities.

Reporting system

Internal reporting system

We value a corporate culture where everyone feels safe and respected. Despite our efforts, such as implementing anti-discrimination and anti-corruption policies, it may still happen that an employee experiences undesirable behaviour by a colleague or an external contact. We consider bullying, intimidation, aggression, violence, corruption, suspected fraud, doubts about authenticity, bribery, doubts about the safety of a product or violation of laws and regulations to be undesirable, and we take these situations extremely seriously.

We try to identify and resolve undesirable behaviour as quickly as possible. This is why we employ an internal confidential adviser. All reports are handled anonymously to protect the employee. The advantage of an internal confidential adviser is the low threshold for reporting an incident. Employees can report verbally as well as in writing.



External reporting system

In addition to an internal confidential adviser, we also have an external confidential adviser. An external confidential adviser is an independent party outside the organisation. This allows the anonymity of the reporter to be further guaranteed.

In addition, employees and external organisations can report violations or irregularities anonymously via our website if desired. Reports can be made in all languages using a translation tool. Possible violations or irregularities may include:

- An (imminent) criminal offence.
- A danger to public health, safety or the environment.
- Undesirable behaviour such as bullying, intimidation, aggression, violence and/or discrimination.
- Financial wrongdoing such as theft and/or fraud.
- Abuse of position, corruption, conflict of interest, bribery and/or doubt about authenticity.
- Knowingly withholding, destroying or manipulating information on the above matters.

Handling of a complaint

If a report is made involving a violation, the executive management board is informed by the confidential adviser within 48 hours. Based on evidence and a preliminary investigation, one of the following options is presented to the executive management board:

- Filing a report, if there are criminal acts according to the law.
- Further investigation into the reported wrongdoing.
- Assistance to the victim of the wrongdoing.
- Risk analysis with the aim of learning from it for the future.
- Closure, no further action.

The investigation is then conducted on the basis of an investigation protocol that protects the rights of the individuals concerned. This investigation must be completed within 10 weeks. If this is not possible then the person who made the report must be informed of the delay.

During the investigation, individuals may be heard by the investigator. However, this occurs only after the reporter has agreed to hear these persons and confidentiality is lifted. If the reporter does not consent, the investigation is terminated and the report is considered closed. Upon completion, it will be announced whether the investigation has led to any actions.

Anti-corruption and bribery

We have a zero-tolerance policy regarding corruption. If an employee violates this policy, it will result in immediate disciplinary action. Our employees receive annual training on recognising fraud and reporting wrongdoing. However, no specific training is given on ethical business behaviour.

By bribery, we mean offering, giving, promising, receiving or asking for something of value in order to influence an action or decision. Our policy prohibits improper payments such as bribes, excessive gifts and/or hospitality, facilitation payments and kickbacks, or any other payment made to obtain an improper business advantage.

Suppliers and payment practices

We enter into long-term partnerships with growers, partners and other suppliers so that we can work together to provide a safe product with low environmental impact and we can pay attention to social concerns. We expect our suppliers and partners to respect human rights and protect the environment. Violation or abuse of human rights or of labour or environmental laws is unacceptable to us. Furthermore, we consider it important to pay suppliers on time. Invoices are paid within our 30-day payment term.

More information on social and environmental requirements for suppliers can be found in the chapter Responsible procurement, starting on page 65.

Incidents and ethical violations

In 2023, to our knowledge, no incidents related to corruption, competition, privacy or undesirable behaviour occurred. We also received no reports through our internal and external confidential advisers or through the website. This means that we have complied with our zero-tolerance policy on corruption and bribery.

4. Background

4.1 Governance structure

Management board

Composition

Combilo is managed by a team of five directors, consisting of 20% women and 80% men. We have no specific target regarding gender diversity. At the head of the company is the DMS. All directors are appointed as statutory directors of Combilo International B.V.

Name	Function	Gender	Nationality	Age	Term in office
H.J van Rossum	DMS	M	NL	>50 years	35 years
J.S. Meister	Finance Director	F	NL	21-50 years	2 years
R.A.E de Weerd	Commercial Director	M	NL	21-50 years	3,5 years
P.N.J van Bergenhenegouwen	Logistics Director	M	NL	>50 years	29 years
R. Toet	Operations Director	M	NL	21-50 years	4 years

Appointment of the board

Directors are selected on the basis of their abilities and qualities. Based on a profile, we invite and interview candidates, involving both the executive management board and senior colleagues. If deemed useful, an assessment may be part of the application process, but this is not a formal part of the selection process. At the general meeting, directors are ultimately appointed and remuneration and further terms of employment are determined.

Shareholders

Our major shareholder is also an executive director and thus DMS (director major shareholder). This ensures that we maintain daily contact with our shareholder. Important business information is discussed informally every day.

More information on our contact with other stakeholders can be found in the Stakeholders chapter starting on page 24.

ESG notice by the board

Sustainability team

Within Combilo, we have a sustainability team that works closely with the day-to-day management to set sustainability targets and develop and implement associated policies. Combilo's sustainability team consists of the Commercial Director, the Sustainability Manager and employees from various departments. The Commercial Director is the decision-making authority.

The board is constantly updated on progress and approves or rejects targets. This commitment is crucial because sustainability is an integral part of our policies. We have also set up a separate team for the implementation of the CSRD, this team focuses entirely on meeting the requirements of the CSRD and the ESRS.

Implementation by sustainability team

The sustainability team evaluates progress quarterly and reports annually on targets achieved. These targets are directly linked to the material topics identified during the double materiality assessment. The sustainability team ensures that all results are communicated internally.

For more information on preparing the sustainability topics, see the Double Materiality Assessment chapter, starting on page 32.

The sustainability team is responsible for the sustainability policy, with policy-related decisions being approved by the executive management board. The policy itself is safeguarded through Combilo's quality system, managers are responsible for compliance. The quality system is reviewed every year through internal and external audits, including environmental, social and food safety audits. Our policy is translated into a Code of Conduct that suppliers must comply with before they are approved for delivery.

ESG knowledge

Our Sustainability Manager is responsible for ensuring the quality system. The Logistics Manager aims to reduce energy consumption and CO₂ emissions. This is done by optimising transport and travel distances. The Finance Director oversees the sustainability performance of Human Resources and IT and is responsible for Financial reports. The Commercial Director is responsible for customer and supplier alignment. We keep the ESG knowledge and skills of our board up-to-date by organising regular knowledge sessions. Within the sector association GroentenFruit Huis, with the help of a consultancy firm, we are part of a core group regarding the CSRD.

Memberships and conflicts of interest

Our Operations Director is a member of the board of the sector association GroentenFruit Huis. To avoid conflicts of interest, we follow strict guidelines in terms of transparency and decision making with integrity. It is important to us that business is not being blurred. The Operations Director does not share confidential information within Combilo.



4.2 Employership

Employee policy

Own employee policy

All new employees receive our policy statement upon commencement of employment. This policy, which applies to all employees, is in line with internationally recognised instruments such as the ETI Base code, the ILO Declaration on Fundamental Principles and Rights at Work and the OECD Guidelines for Multinational Enterprises. Our policy statement contains clear rules, standards and values on human rights, child labour, forced labour and manners.

Temporary workers

We work with temporary employment agencies that comply with the ETI code and are NEN4400 (Dutch Standards Institute) certified. This means that the employment agencies guarantee fair wages and safe working conditions and do not allow forced or child labour. After a SMETA audit in 2023, we had our operations tested against the ETI base code. During the high season, we randomly check the wage statements of temporary workers ourselves. We also report on this. Temporary workers have access to our confidential advisers to make their own reports.

Corporate culture and engagement

Employee engagement

Ensuring and improving employee engagement is a shared task between managers and HR (Human Resources). Depending on the position and current changes, the level of engagement varies. For instance, operational employees in the warehouse are more involved in day-to-day operations, while team leaders are more active in terms of policy. Moreover, managers are continuously involved with their teams, conducting annual appraisals. Among office employees, there is more involvement in decision-making processes, while management remains informed through regular consultations.

All employees receive regular updates on ESG initiatives via the online work environment, TV screens, and information boards in the lavatories. Upon joining the company, it is emphasised that HR and managers are always available.

Employee representation

Combilo does not have an employee representative body. Every two years, we survey the need/interest in establishing a representative body among our employees. To date, this has not led to its establishment.

Language barriers

Combilo works with employees and temporary workers of different nationalities. Not all employees and temporary workers are proficient in Dutch and/or English. These employees can indicate that they would like to follow a Dutch language course. In addition, we have a personal translation system and special translation equipment in production areas. Crucial information is always translated into English or Polish and, where necessary, an interpreter is used for personal conversations.



Promoting positive impact on employees

Own employees

We regularly conduct satisfaction surveys among our employees to gauge their commitment and sense of responsibility. The results are also validated externally through audits for our various certifications such as the SMETA audit and recently the double materiality assessment.

The workplace is designed as much as possible to promote the well-being and satisfaction of our employees. We ensure that all facilities contribute to a comfortable and pleasant working environment. For example, we have ample lavatories, separate changing rooms with lockers, a canteen and a gym. Various refreshments are available during breaks, such as sandwiches, spreads, soup, salads, eggs, dairy and soft drinks, and snacks.

Moreover, we have great appreciation for our employees, and we like to show this to them, for example with their birthday, Easter, celebrating St Nicholas, Christmas gifts and a big annual party for employees and possible partners.

Employees in the chain

As we are based in the Netherlands, we operate in compliance with Dutch legislation. In addition, we often work with socially certified suppliers to prevent poor working conditions in the chain.

For more information on employee safety, health and welfare in the chain, see the chapter Health and safety of chain employees from page 61.

Sustainability and impact on employees

Sustainability affects the entire company. We closely monitor developments and possible legislative changes and respond to them in a timely manner. What the exact impact will be is not yet clear. Our business strategy supports a good working climate for our employees; after all, a pleasant working environment benefits employee productivity and ensures high commitment and low absenteeism due to illness.

Reducing negative impact on employees

Own employees

We are committed to the safety of our employees in all respects. Upon joining the company, every employee receives clear company rules and safety instructions. Our strict safety measures are deeply embedded in the organisation and form the basis of all our procedures. For employees with (temporary) restrictions, we adjust work activities and working hours wherever possible. We monitor workplace incidents and are alert to potential risks, taking immediate action if necessary.

Doing business internationally involves risks of subversion, such as smuggling. We have therefore specifically tailored our security procedures to this. Employees are familiar with the security procedures that are followed. This ensures a safe and positive working environment.

Young people aged 16 and over may work a limited number of hours during weekends and holidays, but if they participate in a combination of work and learning, they may also work on regular days. We check upon employment that they also meet the minimum legal age.

With regard to our employees, we do not currently experience any negative consequences of sustainability, such as job losses. We also do not expect this in the short term.

More information on ensuring the safety of our own employees and not-own employees can be found in the Health and safety of Combilo employees chapter starting on page 57.

Conditions of employment

Collective bargaining agreement

All our own employees and temporary workers are covered by a collective bargaining agreement. For our truck drivers, the collective bargaining agreement for professional goods transport applies, and for all other own employees the collective bargaining agreement for the wholesale of fruit and vegetables. Temporary workers follow the collective bargaining agreement for Temporary Workers and are treated in the same way as our own employees working in similar positions. This means that they have the same employment conditions, and so the collective bargaining agreement for the Fruit and Vegetable Wholesale sector also applies indirectly to them.

Salary

Our employees are paid according to the collective bargaining agreement salary scales. The positions are divided into wage categories from group A to G. This collective bargaining agreement is above the minimum wage. Moreover, we offer a number of additional benefits: overtime is paid in cash or time-for-time for hourly employees in accordance with collective bargaining agreements, plus the 13th month for all-in salaries, holiday pay, and a bonus scheme.

Parental leave

For pregnant employees, we apply the statutory maternity leave rules. Partners are entitled to five days of special leave immediately after giving birth to their wife or girlfriend. After this leave, they can take an additional five weeks of birth leave. 70% of this leave is compensated by the UWV (Employee Insurance Agency) and 30% is further supplemented by Combilo from the collective bargaining agreement. In addition, employees are entitled to parental leave in accordance with the statutory regulations. In 2023, two men and one woman took parental leave. This was mainly part-time, with employees combining their parental leave with work.

Tenure

Most new employees start with an annual contract to see if the cooperation meets the expectations of both parties. Our intention is to convert these contracts to permanent employment after a year. In cases of doubt, the contract is extended once for a specific period. We also have a limited number of employees with on-call contracts. These are mainly students who have a side job with us or pensioners who would like to remain active in our company for a certain number of hours.

More information on our employee base can be seen in the chapter Employees, starting on page 18.

Complaints

Combilo has a complaints protocol for employees. Upon joining the company, they receive information on this process, including details on the communication procedures to be followed. The complaints protocol ensures that all conversations with the confidential adviser are actually confidential. It also emphasises that if employees make a complaint, they will not be disadvantaged, even if the matter escalates and the complaint results in a formal complaint being filed with the Complaints committee.

More information on the complaints procedure can be read in the chapter Business ethics, starting on page 69.



4.3 About this report

Report scope

This report covers all activities of Combilo B.V., Combilo Logistics B.V., Combilo Food Solutions B.V. and Combilo Packaging B.V.. These entities are all located at the same location in Waddinxveen, including the head office of Combilo B.V. In addition to its own business activities, the report content, varying by topic, may cover the upstream and downstream value chain.

The content of this report relates to the following legal entities:

Entities	KVK number	Street	Postal code
Combilo B.V.	53122887	Transportweg 23	2742 RH Waddinxveen
Combilo International B.V.	29020065	Transportweg 23	2742 RH Waddinxveen
Combilo Packaging B.V.	53122879	Transportweg 23	2742 RH Waddinxveen
Combilo Logistics B.V.	53122860	Transportweg 23	2742 RH Waddinxveen
Combilo Food Solutions B.V.	90084519	Transportweg 23	2742 RH Waddinxveen

Standards

This report has been compiled by Kroll SR using the standards of the ESRS 2023 (European Sustainability Reporting Standards). This report is Combilo's first Sustainability Report.

Period

This report covers the period from 1 January 2023 to 31 December 2023. Reference years may go back to 2017, varying by topic and depending on available data.

The reporting cycle is on an annual basis.

Publication

This report was published online in September 2024.

Contact

For questions or comments on the content of this report, please contact Tineke Ottenheijm (Sustainability and Quality Manager). Please see the contact details in the colophon.

Colophon

This report is a publication of:

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“Our first report according to the ESRS (European Sustainability Reporting Standards) is a reality. As sustainability manager, I am proud to share our progress on sustainability with this first report. As an industry, we have the opportunity to play an important role in the transition to a more sustainable food system. With our focus on collaboration and transparency, we are confident that we can make a positive contribution to a green future.”

Tineke Ottenheijm
Sustainability and Quality Manager

This report was compiled by:

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5. Appendix

5.1 ESRS-index

ESRS 2 – General disclosures (BP)

#	Disclosure	Chapter	Page	Extra information/reason for omission
BP-1	General basis for preparation of the sustainability statement	About this report Products and value chain	77 20	<ul style="list-style-type: none"> No information has been omitted from this report for intellectual property or competition-sensitive reasons.
BP-2	Disclosures in relation to specific circumstances	About this report Climate impact of products	77 48	<ul style="list-style-type: none"> Combilo does not disclose financial measures and/or monetary amounts in this sustainability report. This is Combilo's first sustainability report, therefore there are no revisions.

ESRS 2 - General disclosures (GOV)

#	Disclosure	Chapter	Page	Extra information/reason for omission
GOV-1	The role of the administrative, management and supervisory bodies	Governance structure	71	<ul style="list-style-type: none"> Combilo has no non-executive or independent members on its governing, management and supervisory bodies. Combilo does not use employee representatives. employees are not currently seeking an employee representative. At present, Combilo has no formal evaluation processes for the board.
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	Governance structure	71	<ul style="list-style-type: none"> The board is not reviewed for the organisation's sustainability performance.
GOV-3	Integration of sustainability-related performance in incentive schemes	Governance structure	67	<ul style="list-style-type: none"> Combilo currently has no way of integrating climate-related considerations into the remuneration of members of management, executive and supervisory bodies.
GOV-4	Statement on due diligence	Governance structure	71	<ul style="list-style-type: none"> Combilo carries out a supplier risk assessment based on social and environmental risks for the purpose of the due diligence process.
GOV-5	Risk management and internal controls over sustainability reporting	Governance structure Double materiality assessment	71 32	<ul style="list-style-type: none"> Combilo identifies and manages sustainability opportunities, risks and impacts through Double materiality assessment and supplier risk assessment.

ESRS 2 - General disclosures (SBM)

#	Disclosure	Chapter	Page	Extra information/reason for omission
SBM-1	Strategy, business model and value chain	Products and value chain Residual AGF flow Sustainability strategy Vision, mission and core values Stakeholder engagement Employees	20 39 12 10 24 18	<ul style="list-style-type: none"> Combilo has no revenues from fossil fuels, chemicals, controversial weapons or tobacco. 62.9% of Combilo's sales volume is sold to Retailers. The remaining 37.1% of Trade. In 2023, there have been no significant changes in the range of products and services offered. 100% of the employees are employed in the Netherlands.
SBM-2	Interests and views of stakeholders	Stakeholder engagement	24	<ul style="list-style-type: none"> Combilo will increase engagement with growers by setting targets within the chain, once the results of the climate impact (scope 3) emissions of the products are known. These results are expected in 2025. The Combilo board is kept informed of the views and interests of involved stakeholders through the stakeholder survey and Double materiality assessment.
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Double materiality assessment Vision, mission and core values Sustainability strategy Emissions	32 10 49	<ul style="list-style-type: none"> The material implications, risks and opportunities arising from the materiality assessment are addressed for each materiality topic in their respective chapter. This sustainability report does not present financial information. This is Combilo's first sustainability report and Double materiality assessment.

ESRS 2 - General disclosures (IRO)

#	Disclosure	Chapter	Page	Extra information/reason for omission
IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	Double materiality assessment	32	
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	About this report Double materiality assessment	77 32	<ul style="list-style-type: none"> Combilo does not make use of in-phase options in this 2023 report.

ESRS 2 - General disclosures (MDR-P)

#	Disclosure	Chapter	Page	Extra information/reason for omission
MDR-P	Policies adopted to manage material sustainability matters	Waste and circularity	44	<ul style="list-style-type: none"> The facilities manager is responsible for the Waste and circularity policy.
MDR-P	Policies adopted to manage material sustainability matters	Residual AGF flow	39	<ul style="list-style-type: none"> The manager Food Solutions is responsible for the implementation of the AGF residual flow policy.
MDR-P	Policies adopted to manage material sustainability matters	Business ethics	69	<ul style="list-style-type: none"> The managing director/major shareholder is responsible for the Business ethics policy.
MDR-P	Policies adopted to manage material sustainability matters	Emissions	49	
MDR-P	Policies adopted to manage material sustainability matters	Health and safety of Combilo employees	57	<ul style="list-style-type: none"> The Health and Safety team is responsible for implementing the policy after approval by Combilo's executive management board.
MDR-P	Policies adopted to manage material sustainability matters	Health and safety of chain employees	61	
MDR-P	Policies adopted to manage material sustainability matters	Information and system security	67	<ul style="list-style-type: none"> Combilo's Information and system security policy has been drafted to protect sensitive data both of Combilo itself and the parties involved in business activities, such as employees, suppliers and customers.
MDR-P	Policies adopted to manage material sustainability matters	Climate impact of products	48	
MDR-P	Policies adopted to manage material sustainability matters	Training and education	63	
MDR-P	Policies adopted to manage material sustainability matters	Responsible procurement Health and safety of chain employees Climate impact of products	65 61 48	<ul style="list-style-type: none"> Combilo's Responsible procurement policy is designed to protect and safeguard the environment, chain employees, consumer health and product quality, among other things.
MDR-P	Policies adopted to manage material sustainability matters	Packaging	41	<ul style="list-style-type: none"> Combilo does not follow any third-party standards or initiatives for its packaging policy.
MDR-P	Policies adopted to manage material sustainability matters	Food safe and healthy products	53	

ESRS 2 - General disclosures (MDR-T)

#	Disclosure	Chapter	Page	Extra information/reason for omission
MDR-T	Tracking effectiveness of policies and actions through targets	Waste and circularity Packaging Residual AGF flow	44 41 39	<ul style="list-style-type: none"> Combilo does not have a target for total waste, but does have a specific target for the largest waste streams.
MDR-T	Tracking effectiveness of policies and actions through targets	Residual AGF flow	39	<ul style="list-style-type: none"> Combilo's AGF residual flow target is not based on scientific evidence.
MDR-T	Tracking effectiveness of policies and actions through targets	Business ethics	69	<ul style="list-style-type: none"> Combilo has a zero-tolerance policy on corruption, competition and invasion of privacy. This is an annually repeating target, in which there is no baseline year.
MDR-T	Tracking effectiveness of policies and actions through targets	Emissions	49	<ul style="list-style-type: none"> Combilo's scope 3 emissions climate target is expected to be revised in 2025.
MDR-T	Tracking effectiveness of policies and actions through targets	Health and safety of Combilo employees	57	<ul style="list-style-type: none"> Combilo has a zero target for work-related incidents and therefore has no baseline year, milestones or interim targets, as the goal is to have zero incidents annually.
MDR-T	Tracking effectiveness of policies and actions through targets	Health and safety of chain employees	61	<ul style="list-style-type: none"> Combilo defines the scope of chain employees as employees and temporary workers of the growers. Chain employees of the packaging producer, for example, are not included.
MDR-T	Tracking effectiveness of policies and actions through targets	Information and system security	67	
MDR-T	Tracking effectiveness of policies and actions through targets	Climate impact of products Responsible procurement	48 65	<ul style="list-style-type: none"> Currently, no emission targets have been set due to a lack of data. However, Combilo does have targets regarding the number of signed Codes of Conduct and the % of purchased products under environmental and/or social certification.
MDR-T	Tracking effectiveness of policies and actions through targets	Training and education	63	<ul style="list-style-type: none"> Combilo does not have specific targets for the number of educational hours, training and/or education as the need for these varies from year to year. Therefore, the minimum target is that employees attend the required annual training courses to comply with laws, regulations and certifications.
MDR-T	Tracking effectiveness of policies and actions through targets	Responsible procurement	65	
MDR-T	Tracking effectiveness of policies and actions through targets	Packaging	41	<ul style="list-style-type: none"> No numbers or specific measurable targets are present for Combilo's packaging policy.
MDR-T	Tracking effectiveness of policies and actions through targets	Food safe and healthy products	53	<ul style="list-style-type: none"> Combilo has a monthly standard/requirement that the food quality and health system must meet. This does not involve a longer-term target with baseline, interim targets or a baselines year.

ESRS 2 - General disclosures (MDR-M)

#	Disclosure	Chapter	Page	Extra information/reason for omission
MDR-M	Metrics in relation to material sustainability matters	Waste and circularity	44	• The quantity of waste is recorded by the waste processor and compared with the quantities recorded by Combilo itself.
MDR-M	Metrics in relation to material sustainability matters	Residual AGF flow	39	• Combilo does not use external bodies that provide validation for measuring the AGF residual flow policy..
MDR-M	Metrics in relation to material sustainability matters	Business ethics	69	• Combilo has not used external validation for its Business ethics policy.
MDR-M	Metrics in relation to material sustainability matters	Emissions	49	• CO ₂ emissions are calculated using the GHG protocol.
MDR-M	Metrics in relation to material sustainability matters	Health and safety of Combilo employees	57	• Dutch Occupational Health and Safety Act/inspection provides validation of recorded incidents.
MDR-M	Metrics in relation to material sustainability matters	Health and safety of chain employees	61	• Health and safety of chain employees is measured by the percentage of products sold under a social certification.
MDR-M	Metrics in relation to material sustainability matters	Information and system security	67	
MDR-M	Metrics in relation to material sustainability matters	Climate impact of products	48	• Scope 3 chain emissions are not yet available and are expected from 2025 onwards.
MDR-M	Metrics in relation to material sustainability matters	Training and education	64	
MDR-M	Metrics in relation to material sustainability matters	Responsible procurement	65	
MDR-M	Metrics in relation to material sustainability matters	Packaging	41	• The metric used to measure Combilo's packaging policy is the reduction in packaging material use.
MDR-M	Metrics in relation to material sustainability matters	Food safe and healthy products	53	

ESRS 2 - General disclosures (MDR-A)

#	Disclosure	Chapter	Page	Extra information/reason for omission
MDR-A	Actions and resources in relation to material sustainability matters	Waste and circularity	44	• Combilo has no current or future financial resources allocated to an action plan for its Waste and circularity policy.
MDR-A	Actions and resources in relation to material sustainability matters	Residual AGF flow	39	• The significant CapEx or OpEx financial resources allocated to the AGF residual flow action plan has not been disclosed.
MDR-A	Actions and resources in relation to material sustainability matters	Business ethics	69	• Combilo has not allocated any current or future (CapEx or OpEx) financial resources to an action plan for its Business ethics policy.
MDR-A	Actions and resources in relation to material sustainability matters	Emissions	49	• The significant CapEx or OpEx financial resources allocated to the Emissions Action Plan has not been disclosed.
MDR-A	Actions and resources in relation to material sustainability matters	Health and safety of Combilo employees	57	• The significant CapEx or OpEx financial resources allocated to the Safety and health action plan of Combilo employees has not been disclosed.
MDR-A	Actions and resources in relation to material sustainability matters	Health and safety of chain employees	61	• Combilo has no current or future (CapEx or OpEx) financial resources allocated to an action plan for the health and safety of chain employees.
MDR-A	Actions and resources in relation to material sustainability matters	Information and system security	67	• Combilo aims to certify its information and system security by 2025. • The significant CapEx or OpEx financial resources allocated to the information and systems security action plan has not been disclosed.
MDR-A	Actions and resources in relation to material sustainability matters	Climate impact of products	48	• Combilo has not allocated any current or future (CapEx or OpEx) financial resources to any Climate impact action plan or products.
MDR-A	Actions and resources in relation to material sustainability matters	Training and education	63	• Combilo has not allocated any current or future (CapEx or OpEx) funding to a Training and education action plan.
MDR-A	Actions and resources in relation to material sustainability matters	Responsible procurement	65	Combilo has not allocated any current or future (CapEx or OpEx) financial resources to a Responsible procurement action plan.
MDR-A	Actions and resources in relation to material sustainability matters	Packaging	41	• Combilo has not identified any current or future (CapEx or OpEx) funding for a packaging action plan.
MDR-A	Actions and resources in relation to material sustainability matters	Food safe and healthy products	53	• The significant CapEx or OpEx funding allocated to the Food safe and healthy products action plan has not been disclosed.

E1 Climate change

#	Disclosure	Chapter	Page	Extra information/reason for omission
E1.GOV-3	Integration of sustainability-related performance in incentive schemes	Governance structure	71	• Combilo currently has no way in which climate-related considerations are factored into the remuneration of members of management and supervisory bodies.
E1.IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	Emissions Double materiality assessment	49 32	

#	Disclosure	Chapter	Page	Extra information/reason for omission
E1.SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Emissions	49	<ul style="list-style-type: none"> • Combilo has not conducted a resilience analysis.
E1-1	Transition plan for climate change mitigation	Emissions	49	<ul style="list-style-type: none"> • Combilo has not allocated any current (CapEx) or future (OpEx) funding to a climate mitigation action plan. • Combilo has not spent significant capital expenditure on gas, coal or oil-related economic activities.
E1-2	Policies related to climate change mitigation and adaptation	Emissions	49	
E1-3	Actions and resources in relation to climate change policies	Emissions	49	<ul style="list-style-type: none"> • Combilo has no leverage for the decarbonisation of operations. • Combilo has no precise projected reductions in greenhouse gas emissions. • This report does not share any financial investment expenditure and/or operational costs.
E1-4	Targets related to climate change mitigation and adaptation	Emissions	49	<ul style="list-style-type: none"> • Combilo's upstream and downstream scope 3 emissions are unknown. These should be available in 2025. • Combilo has one business location. As a result, there is no difference in location or market-based emissions. • This is Combilo's first sustainability report. This makes 2022 the baseline year. • Combilo's climate target will be set in line with the SBTi.
E1-5	Energy consumption and mix	Emissions Extra information	49 91	<ul style="list-style-type: none"> • Combilo has no energy consumption from nuclear sources.
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	Climate impact of products	48	<ul style="list-style-type: none"> • Scope 3 chain emissions are not yet available and are expected from 2025 onwards.
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	Emissions	49	<ul style="list-style-type: none"> • The scope 3 data are of limited availability. The 2022 values are available, but the 2023 information is not yet complete enough to report. • Greenhouse gas intensity based on net emissions is calculated as follows: Scope 1 emissions: 1,669 tonnes of CO₂ + Scope 2 emissions: 752 tonnes of CO₂ + Scope 3 emissions: 158 tonnes of CO₂ = 2,579 tonnes of CO₂. The net revenue is €319m. Greenhouse gas intensity is calculated by dividing total greenhouse gas emissions by net revenue: Greenhouse gas intensity = 2,579 tonnes of CO₂/ €319,309,218 = 8.08 × 10⁻⁶ tonnes of CO₂/€. This works out to 8.08 grams of CO₂ per euro of revenue.
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	Emissions	49	<ul style="list-style-type: none"> • Combilo does not use and does not yet plan to use carbon credits.
E1-8	Internal carbon pricing	Emissions	49	<ul style="list-style-type: none"> • Combilo does not use carbon pricing.
E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	Emissions	49	<ul style="list-style-type: none"> • Combilo has not made financial calculations for material physical transition risks and potential climate opportunities.

E5 Resource use and circular economy

#	Disclosure	Chapter	Page	Extra information/reason for omission
E5.IRO-1	Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities	Packaging Double materiality assessment	41 32	<ul style="list-style-type: none"> • Packaging has been identified as a material topic using the Double materiality assessment. This method was used to identify the opportunities, risks and impacts of Combilo's packaging.
E5-1	Policies related to resource use and circular economy	Packaging	41	<ul style="list-style-type: none"> • The material consequences of circular packaging or even no packaging is that the shelf life and quality of products can potentially deteriorate, which will increase the fruit and vegetable waste stream. In addition, more attention will be paid to packaging and environmentally friendly alternatives will need to be facilitated more quickly.
E5-2	Actions and resources related to resource use and circular economy	Packaging	41	
E5-3	Targets related to resource use and circular economy	Packaging	41	<ul style="list-style-type: none"> • Combilo's packaging reduction measures mainly focus on reducing use of non-renewable packaging and use of circular materials.
E5-4	Resource inflows	Packaging	41	
E5-5	Resource outflows	Waste and circularity Packaging Residual AGF flow	44 41 39	<ul style="list-style-type: none"> • The main products and materials coming out of Combilo's production process are packaged fruit and vegetables. Fruit and vegetables are biodegradable. • Combilo has no hazardous or radioactive waste to dispose of by other disposal methods.
E5-6	Anticipated financial effects from material resource use and circular economy-related impacts, risks and opportunities	Packaging	41	

S1 Own workforce

#	Disclosure	Chapter	Page	Extra information/reason for omission
S1-1	Policies related to own workforce	Health and safety of Combilo employees	57	
S1-2	Processes for engaging with own workforce and workers' representatives about impacts	Health and safety of Combilo employees Employership	57 73	
S1.SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Health and safety of Combilo employees Health and safety of chain employees	57 61	
S1-3	Processes to remediate negative impacts and channels for own workforce to raise concerns	Health and safety of Combilo employees Employership	57 73	

#	Disclosure	Chapter	Page	Extra information/reason for omission
S1-4	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	Health and safety of Combilo employees Employership	57 73	
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Health and safety of Combilo employees	57	<ul style="list-style-type: none"> Combilo has a zero target for work-related incidents. Employees are not involved in setting the zero target because it is a repetitive target.
S1-6	Characteristics of non-employees in the undertaking's own workforce	Employees	18	<ul style="list-style-type: none"> 100% of Combilo's employees are covered by a collective bargaining agreement. For fresh fruit and vegetable employees, the collective bargaining agreement for fresh fruit and vegetable wholesale of the GroentenFruit Huis applies. For truck drivers, the collective bargaining agreement for professional goods transport applies. 100% of employees are employed at the Waddinxveen location.
S1-7	Collective bargaining coverage and social dialogue	Employees	18	<ul style="list-style-type: none"> Temporary workers are covered by the collective bargaining agreement for temporary workers in connection with equal treatment of temporary workers and own employees, this is equivalent to the collective bargaining agreement for wholesale trade in fruit and vegetables.
S1-8	Diversity metrics	Employership Stakeholder engagement	73 24	<ul style="list-style-type: none"> Combilo has no agreement with employees for representation by the European Works Council (EWC), the Societas Europea (SE) works council or the Societas Cooperativa Europea (SCE) works council.
S1-9	Training and skills development metrics	Health and safety of chain employees	61	
S1-13	Health and safety metrics	Training and education	63	<ul style="list-style-type: none"> Combilo does not have an average number of training hours per gender or per employee. 100% of own employees have had a performance review. Training hours per employee: 339 total training hours/169 employees = 2.01 training hours per headcount 339 total training hours/153 FTE = 2.22 training hours per FTE.
S1-14	Work-life balance metrics	Health and safety of Combilo employees	57	<ul style="list-style-type: none"> 100% of in-house employees, temporary workers and visitors at Combilo are covered by the health and safety management system. Among its own employees, 0% of employees had accidents in 2023. As a result, there were no lost days or hours.
S1-15	Incidents, complaints and severe human rights impacts	Health and safety of Combilo employees	57	
S1-17	Incidents, complaints and severe human rights impacts	Health and safety of Combilo employees	57	<ul style="list-style-type: none"> In 2023, 1 report/complaint of discrimination was received. In addition, no other complaints were made through internal, national or other external contact points. No serious human rights issues or incidents involving its own employees occurred in 2023.

S2 Workers in the value chain

#	Disclosure	Chapter	Page	Extra information/reason for omission
S2.SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Health and safety of chain employees	61	<ul style="list-style-type: none"> Combilo is very dependent on chain employees as these employees contribute to the harvesting of the fresh fruit and vegetable products. If these are not harvested on time, then the shelf life and quality of the products is significantly affected.
S2-1	Policies related to value chain workers	Health and safety of chain employees	61	
S2-2	Processes for engaging with value chain workers about impacts	Health and safety of chain employees	61	<ul style="list-style-type: none"> Chain employees can raise their concerns with Combilo through the reporting system on Combilo's website. Other initiatives or processes to consult with employees in the value chain are not available. Combilo does not specifically check whether the reporting system is known among chain employees.
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	Health and safety of chain employees	61	<ul style="list-style-type: none"> Combilo has no recovery processes for negative impacts and uses prevention methods to prevent and/or reduce negative impacts.
S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	Health and safety of chain employees	61	
S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Health and safety of chain employees	61	<ul style="list-style-type: none"> Chain employees, their legitimate representatives or credible proxies have not been involved in setting targets for the Health and safety of chain employees policy.

S4 Consumers and end-users

#	Disclosure	Chapter	Page	Extra information/reason for omission
S4.SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Food safe and healthy products	53	
S4-1	Policies related to consumers and end-users	Food safe and healthy products	53	<ul style="list-style-type: none"> Combilo's Food safe and healthy products policy is aligned with EU law and regulations for food safe and healthy products.
S4-2	Processes for engaging with consumers and end-users about impacts	Food safe and healthy products	53	<ul style="list-style-type: none"> The effectiveness of consumer and end-user involvement is assessed by registering complaints and monitoring for repetition of the same type of complaints after action has been taken.
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	Food safe and healthy products	53	<ul style="list-style-type: none"> Consumers and end-users mainly use the retailers' and buyers' complaints procedure. They can also contact Combilo directly, however, this has not yet occurred.

#	Disclosure	Chapter	Page	Extra information/reason for omission
S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	Food safe and healthy products	53	<ul style="list-style-type: none"> • Combilo did not face any serious human rights issues or incidents in 2023.
S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Food safe and healthy products	53	<ul style="list-style-type: none"> • Consumers and end users are not directly involved in setting Combilo's target. • Consumers and end users are involved in improving Combilo's performance through complaints, upon which Combilo takes action for improvement.

G1 Business conduct

#	Disclosure	Chapter	Page	Extra information/reason for omission
G1-1	Business conduct policies and corporate culture	Business ethics	69	<ul style="list-style-type: none"> • Combilo's corruption and bribery policy is not in line with the United Nations Convention against Corruption. • Combilo has no policy on animal welfare, as its business activities do not involve animals. • Combilo has no training on ethical business behaviour.
G1-2	Management of relationships with suppliers	Business ethics	69	
G1-3	Procedures to address corruption and bribery	Business ethics	69	<ul style="list-style-type: none"> • The reporting policy is presented on how to make a report via the website. • All employees are trained in recognising fraud. No additional training is offered for employees in high-risk positions.
G1-4	Incidents of corruption or bribery	Business ethics	69	
G1-5	Political influence and lobbying activities	Business ethics	69	<ul style="list-style-type: none"> • Combilo's COO is a member of the board of the industry association GroenteFruit Huis. • Combilo made no financial or in-kind contributions to politics or other lobbying activities. • Combilo is not registered in a transparency register. • None of the members of the administrative, managerial and supervisory bodies of Combilo has, in the two years preceding the appointment, held a similar position in public administration.
G1-6	Payment practices	Business ethics	69	

5.2 Additional information

Employees

Gender	2023
Man	129
Woman	40
Total	169

Number of FTE by gender	2023
Man	120,0
Woman	33,2
Total	153,2

Age category	2023
<30	25
Man	15
Woman	10
31-50	77
Man	56
Woman	21
>50	67
Man	58
Woman	9
Total	169

Working establishment	2023
Waddinxveen, the Netherlands	169
Man	129
Woman	40
Total	169

Business unit	2023
Operational	26
Man	12
Woman	14
Supporting	143
Man	117
Woman	26
Total	169

Employment	2023
Man	129
Fixed-term	15
Indefinite time	114
Woman	40
Fixed-term	1
Indefinite term	39
Total	169

Employment	2023
Part-time	30
Man	11
Woman	19
Zero hours	8
Man	7
Woman	1
Full-time	131
Man	111
Woman	20
Total	169

Energy consumption

Energy consumption	2022	2023
Self-generated electricity (kWh)	1.089.501	785.657
Purchased electricity (kWh)	1.330.878	1.563.747
Gas (m ³)	30.474	23.818
Diesel (litres)	412.630	450.235

Energy mix Combilo in MWh	2022	2023
Self-generated electricity	1.090	786
Purchased electricity	1.331	1.564
Gas usage Combilo	298	233
Petrol	426	418
Diesel Passenger cars	92	72
Diesel Trucks	4.456	4.863
Total	7.930	8.078

Fuel group	Unit of measurement	MWh conversion factor
Natural gas	KG	0,0139
Natural gas	m ³	0,0098
Petrol	l	0,0089
Diesel	l	0,0108
Electricity	kWh	0,0010

5.3 Abbreviations

ABU	Association of temporary employment agencies
AEO	Authorised Economic Operator
AGF	Fresh fruits and vegetables
BIO	Skal biocontrol
BHV	Emergency response
BRC	British Retail Consortium
BSCI	Business Social Compliance Initiative
B.V.	Limited company
CapEx	Capital expenditure
CFS	Combilo Food Solutions BV
CH ₄	Methane
CHP	Combined heat and power
CO ₂	Carbon dioxide
CO ₂ e	CO ₂ -equivalents
COC	Code of Conduct
CSRD	Corporate Sustainability Reporting Directive
DMA	Double materiality assessment
DMS	Director major shareholder
EHBO	First aid
E-learning	Electronic learning
EOR	Europese ondernemingsraad
ERP	Enterprise Resource Planning
ESG	Environmental, Social, Governance
ESRS	European Sustainability Reporting Standards

ETI	Ethical Trading Initiative
EU	European Union
EWC	European Works Council
F-gases	Fluorinated gases
FSC	Forest Stewardship Council
FTE	Full-time equivalent
GDPR	General Data Protection Regulation
GFH	GroentenFruit Huis
GHG-protocol	Green House Gas Protocol
GlobalG.A.P.	Global Good Agricultural Practice
HACCP	Hazard Analysis and Critical Control Points
HR	Human Resources
IBC	Intermediate Bulk Container
ICT	Information and communication technology
IFS	International Food Standard
ILO	International Labour Organization
ISO	International Organization for Standardization
IT	Information Technology
kg	Kilogramme
KIDV	Knowledge Institute for Sustainable Packaging
kWh	Kilowatt hour
l	Litre
LCA	Life Cycle Assessment

m ³	Cubic metre
MAA	Environmental Aspects Analysis
MWh	Megawatt hours
N ₂ O	Nitrous oxide
NEN	Netherlands Standardisation Institute
NH ³	Ammonia
NIS	Network and information security system quality marking
NL	Netherlands
OECD	Organisation For Economic Cooperation and Development
OpEx	Operating expenditures
PEF	Product Environmental Footprint
PEFCR	Product Environmental Footprint Category Rules
PET	Polyethylene terephthalate
PI	Product information
PSA	Psychosocial workload
QS	Qualität und Sicherheit GmbH
RA&E	Risk assessment and evaluation
RIK	Internal Quality Assurance Regulations
SBTi	Science Based Targets Initiative
SCE	Societas Cooperativa Europaea
SDG's	Sustainable Development Goals
SE	Societas Euorpaea
SMETA	Sedex Members Ethical Trade Audit

SPRING	Sustainable Programme for Irrigation and Groundwater Use
SR	Sustainability Reporting
UWV	Employee Insurance Agency
tv	Television
VBD	Association Business Park Doelwijk
VGf	Vegetable, fruit, garden and food waste
WTW	Well-to-Wheel

