

Sustainability report

Combilo 2024





From plant to paper

This report is printed on special Valorise paper, which is a beautiful extension of our own field of work and sustainability policy. The circular paper is made from locally sourced tomato plant fibres. Thanks to the unique recipe, the tomato plant fibres are very subtly visible.

This innovative, traditional Dutch product, which originated in the Westland region of South Holland, was developed using fibres from tomato plants. After the tomatoes are harvested at the end of the summer, the plants are no longer needed and the greenhouses are emptied. This results in around 80 million kilograms of tomato plants being discarded every year. Now, this waste stream is being turned into paper. A wonderful product with a low ecological footprint.



Sustainability report

Combilo 2024

2nd edition

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1. Introduction

“We warmly invite you to read this report as an insight, an invitation to discussion and hopefully, a source of inspiration.”

1.1 Foreword

Dear readers,

We are delighted to share our second sustainability report with you. We have been very busy since the publication of our first report on 2023. It has given us a lot of insight into where we are now and what we can improve. We are building a more sustainable future step by step, together with our growers, customers and colleagues in the chain.

2024 was a special year for Combilo on several fronts. A highlight was our 100th anniversary, which we celebrated in September with no fewer than 700 guests. It was a festive moment of connection in which we reflected on our rich history, but above all looked ahead to the future. As a family business rooted in four generations of entrepreneurship, we feel a duty to make choices that are not only good for our company, but also for the sector and the world around us.

It was also a year in which we broke new ground. 2024 marked the establishment of Combilo Food Solutions, an initiative that gives waste streams, particularly peppers, a second life in an innovative way. By processing these products into high-quality purées, we reduce waste and add value to the chain.

In our pursuit of sustainability, we are also facing the challenge of mapping the CO₂ emissions of our entire chain. As a family business in the fresh fruit and vegetable sector, we understand that every link in our chain, from cultivation to distribution, contributes to our ecological footprint. Measuring and analysing these emissions is a complex matter, but important for taking further measures. From 1 January 2025, we will switch completely to wind energy, in addition to our own solar energy. This is a conscious choice that fits in with our ambition to significantly reduce our ecological footprint and to take responsibility as a chain partner.

In 2024, Combilo underwent the EcoVadis sustainability analysis for the second time. We are proud to announce that our company has grown from a bronze score to a silver score. This achievement emphasises our ongoing commitment to sustainability and social responsibility. We achieved our highest scores in the areas of Environment and Labour and Human Rights. Compared to our previous bronze score, this silver recognition is proof of our ongoing efforts and improvements.

In this report, we also take a realistic look at the context in which we operate. Political decision-making surrounding the so-called “omnibus bill” has meant that companies such as ours are no longer required to report in accordance with the CSRD guidelines. Nevertheless, we have made a conscious decision to continue doing so because we believe in transparency, in learning from data and in sharing our progress. Sustainability is not a tick box exercise, but an ongoing process of improvement, together with others.

We warmly invite you to read this report as an insight, an invitation to discussion and hopefully, a source of inspiration.

On behalf of:

Harro van Rossum
Managing director
Combilo International BV
June 2025



1.2 Quick Facts



Social contributions, page 20

4

supported projects and organisations that promote healthy lifestyles



Employees, page 22

162

own employees



91%

Products and value chain, page 24

of products comes from Dutch cultivation

Double materiality assessment, page 36

12

material topics:



Environmental

5



Social

4

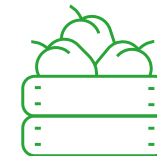


Governance

3

Residual AGF stream, page 43

0.4%



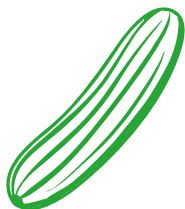
unpackaged fresh fruit and vegetable waste relative to purchase volume



Packaging, page 47

20%

less packaging material
used for cucumbers
compared to 2023



Health and safety of Combilo employees, page 67

New measures for 2024:

- Salad bar in the canteen
- Bicycle lease plan
- Started interviewing flex workers about wages and living conditions



Responsible procurement, page 78

39%

of purchase volume is
covered by environmental certification



Waste and circularity, page 50

4%

reduction in waste volume
compared to 2022



Health and safety of chain employees, page 72

87%

of purchase volume is
covered by social certification



Information and system security, page 81

0

data leaks, power outages
or data connection failures



Emissions, page 57

1%

reduction in scope 1 and 2 CO₂ emissions
compared to 2022



Training and education, page 77

1,664

hours of training and
courses followed



Business ethics, page 84

0

incidents of corruption, competition,
privacy or undesirable behaviour



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2. Company profile

2.1 Value creation

2.1.1 100 years of Combilo

In 2024, Combilo celebrated a special milestone: we have been active in the fruit and vegetable sector for a hundred years. What started as a small commission business in Loosduinen has grown into an international chain partner. We are not only celebrating our centenary. We are also reflecting on the people, moments and milestones that have shaped us. Our history stretches from our origins in Loosduinen to the modern company we are today. That history has been built by generations of employees, customers and partners.



100 years of Combilo in movement



First generation

Our history began on 1 May 1924, when the Krul brothers started a commission business in fruit and vegetables in Loosduinen. Cornelis van Rossum joined them shortly afterwards, marking the start of a partnership that would last for generations. In the 1930s, the company continued to grow in the Westland region. After the auction, we traded fresh cucumbers and lettuce there daily. In the 1940s, our partnership was given the name Combilo, derived from "Combinatie Loosduinen". Combilo then grew to become an established name in the fruit and vegetable sector.



Second generation

With the arrival of the second generation of Van Rossums in the 1950s, growth continued both nationally and internationally. In the 1960s, we were the first to introduce iceberg lettuce in Europe. We also expanded our exports to England and Scandinavia. In 1975, Combilo moved to Bleiswijk. This marked the next step in the modernisation of our business activities.



Third generation

In the 1980s, the third generation strengthened the family business and our imports grew, including from Spain. When the traditional auction clock disappeared in the 1990s, we co-founded Vers Direct Nederland. This enabled us to work directly with Dutch greenhouse vegetable growers. Since 2002, Combilo has been based in Waddinxveen, the current heart of our company.



Fourth generation

The third generation still runs the company, while the fourth generation is gradually preparing for a future role at the helm. Together, we are looking ahead to a future in which sustainability, innovation and collaboration are key. We are building on a hundred years of entrepreneurship and growth within our family. This milestone shows how valuable our history is and how much we have achieved thanks to the dedication of our employees and partners.

100th anniversary celebrations at Combilo

We celebrated our 100th anniversary with a festive gathering on 28 September. During this evening, Bas van Werven, an experienced journalist and radio and television presenter, took us on a journey through time. He highlighted the foundations of the past, the dynamics of the present and our ambitions for the future. It was a moment to look back and forward together. Together with employees, partners and guests, we reflected on a century of growth, collaboration and development.



It was an evening filled with personal stories, wonderful encounters, delicious dishes centred around fruit and vegetables, and surprisingly good dance moves. A celebration that reflected who we are and where we want to go.

Erasmus Medical Center Sophia Children's Hospital

For our party and 100th anniversary, we asked our guests to make a donation to a special cause. Together, we raised no less than €50,000 for the Erasmus MC Sophia Children's Hospital. With this contribution, we are supporting an important project: medicines from a 3D printer specially designed for children. Many existing medicines are not well suited to children due to incorrect dosages, unpleasant tastes or awkward shapes. With 3D printing technology, medicines can be tailored precisely to the weight, needs and preferences of each child. This makes taking medicine more pleasant, increases compliance, improves care and reduces medicine waste. This technology will soon enable young patients to take child-friendly medicines tailored to their personal situation and condition.



50th anniversary of Ger

Our colleague Ger celebrated his 50th anniversary at Combilo in 2024. He started his career with us at the age of 17, encouraged by friends who already worked here. Throughout his career, Ger has performed various tasks, such as sealing cucumbers and loading and unloading trucks. He has witnessed Combilo's growth and relocations, from Delft to Bleiswijk and finally to Waddinxveen. Ger has seen all four generations of Rossum work within the company and appreciates the committed and caring atmosphere that has always prevailed. After half a century, he still enjoys his work and the extra free time he has with his family.

Ger's story shows how loyal and committed our employees are. His half century at Combilo is a remarkable achievement and his stories provide a unique insight into our history and culture. On behalf of everyone at Combilo: congratulations, Ger!

2.1.2 Vision, mission and core values

Our knowledge of products, packaging and logistics enables us to play a key role in connecting our growers and customers. This knowledge is also indispensable in creating new ways of working to meet the growing demand for sustainable, healthy and tasty food.

We are a proud, reliable, independent family business with a passion for fruit and vegetables. We strive for the most efficient and sustainable chain possible: from seed to customer. We are continuously working to make our disciplines more sustainable.

We do this together with our growers, partners and customers. Ethical business practices and long-term partnerships are our top priorities.



Creating refreshing ways together

Vision

Making fruit and vegetables available in Europe.



Mission

Connecting, innovating and meeting the demand for sustainable fresh fruit and vegetables.

Core values

(we) Care

We ensure a safe working environment in our company, where everyone enjoys working and where we encourage each other to grow, both personally and professionally.



(we) Connect

With knowledge of products, packaging and logistics, we play a key role in connecting our growers and customers.



(we) Contribute

We contribute to a healthy lifestyle and a sustainable chain.



2.1.3 Sustainability strategy

Combilo strives for efficiency and sustainability, both within our own business activities and throughout the entire chain, from seed to customer. We continuously improve the sustainability of our processes in close collaboration with our growers, partners and customers. Long-term cooperation and ethical business practices are central to this approach. To achieve our social and environmental goals, we have identified six themes that will 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 well-being.

Sustainable Development Goals (SDGs)

Of the 17 development goals set by the United Nations (Sustainable Development Goals), we have selected three that are in line with our impact. Together with SMETA (Sedex Members Ethical Trade Audit), ISO 14001 certification, the EcoVadis sustainability rating and strategy, these goals provide guidance for improving our sustainability performance. Our sustainability team is responsible for periodically monitoring progress and compliance with laws and regulations. Implementation is a shared responsibility of the management board and employees.

More information about the composition of the sustainability team can be found in the chapter Governance structure, starting on page 87.

Sustainability report

In the sustainability report, we record the actions and results that arise from our sustainability policy. The report is available on our website. We also print a limited number of copies, which are available on request and can also be found at Combilo's premises. Employees can request the sustainability report at any time from one of the members of our sustainability team.

Sustainability team

In 2024, we merged the CSRD (Corporate Sustainability Reporting Directive) working group, which includes members of the Management board, with our sustainability team. This ensures that all departments with tasks in the areas of environment, social and governance (ESG) are represented.

Sustainability themes

To further strengthen the sustainability of our business activities and value chain, we focus on six themes. Each theme has its own target for 2030. The themes are food waste, energy consumption, mobility, people and society, a responsible chain, and materials and resources.





1. Food waste



Worldwide, a significant proportion of the food produced is lost through waste, from cultivation to consumption. Within our chain, we are committed to preventing waste and making optimal use of residual flows.

Our ambition is to reduce food waste to 0.1% of our purchases by 2030 at the latest. **Combilo Food Solutions** was established at the end of 2023 to support this objective.

More information about Combilo Food Solutions and the valorisation of fresh fruit and vegetable residual flows can be found in the chapter Residual AGF stream, starting on page 43.



2. Energy consumption



Reducing energy consumption is an important part of our broader emissions target. The way in which energy is purchased and used has a direct impact on our total footprint. That is why we focus on energy savings and the use of sustainable sources.

We aim to reduce CO₂ emissions from electricity and gas to 0 kg by 2030, thereby halving our scope 1 and 2 emissions compared to 2022.

More information about energy consumption can be found in the Emissions chapter on page 57.



3. Mobility



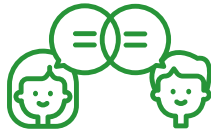
Mobility is one of the biggest sources of CO₂ emissions within our chain. Combilo handles part of the transport between suppliers, the distribution centre in Waddinxveen and customers with our own trucks.

Our target is to halve CO₂ emissions from our own mobility (scope 1 and 2) to 1,150 kg CO₂ by 2030 compared to 2022

More information about our CO₂ emissions can be found in the Emissions chapter, starting on page 57.



4. People and society



People make the difference. That is why we invest in the safety, health, development and equal treatment of our employees. We also support the local community by working together with the regional Food Bank, supporting social initiatives and improving the living environment in Waddinxveen.

Our objective is to structurally promote the health, satisfaction and commitment of employees, temporary workers and local stakeholders.

More information about employee health and safety can be found in the Health and safety of Combilo employees in chapter, starting on page 67.



5. Responsible chain



A responsible chain requires ethical, sustainable and transparent business practices. We aim to have 94% of our purchasing volume certified for social responsibility and 40% certified for environmental responsibility by 2030.

We are also making our scope 3 emissions transparent and are committed to a Science Based Targets initiative (SBTi) goal to better understand these emissions.

More information about the social and environmental requirements for suppliers can be found in the chapter on Responsible procurement, starting on page 78.



6. Materials and resources



Fresh fruit and vegetables are susceptible to damage and contamination. We therefore pay a great deal of attention to packaging, which protects the product, extends its shelf life and contributes to the right product experience

Our goal is to minimise the use of materials and to package products using sustainable alternatives.

More information about product packaging can be found in the Packaging chapter, starting on page 47.



2.1.4 KPI Dashboard

Key Performance Indicator (KPI)		2022	2023	2024	Goal 2030	Chapter	Page	
1	Food waste	% of unpackaged produce disposed of as waste, relative to total fresh fruit and vegetable purchase volume	1.37%	0.66%	0.42%	0.10%	Residual AGF stream	43
2	Energy consumption	Scope 1 and 2 CO ₂ emissions from gas and electricity (excluding electric vehicle fleet) compared to 2022	761	763	843	381	Emissions	57
3	Mobility	Scope 1 and 2 CO ₂ emissions from mobility and transport (excluding electric vehicle fleet) compared to 2022	1,542	1,658	1,433	1,150	Emissions	57
		Share of electric transport fleet	0	0	0	No target		
		Bicycle plan users	-	-	10	No target	Safety and health of Combilo employees	67
4	People and society	Donations and gifts	2022	2023	2024	No target	Social contributions	20
		Employee training hours	-	2,000	1,664	No target	Training and education	75
		Number of accidents involving own and non-own employees	0	1	2	0	Safety and health of Combilo employees	67
5	Responsible chain	Share of socially certified purchase volume	87.00%	91.00%	87.00%	94.00%	Responsible procurement	78
		Share of purchase volume certified as environmentally friendly	31.00%	30.00%	39.00%	40.00%		
		Providing insight into Scope 3 in the chain	-	-	-	SBTi in 2025	Climate impact of products	54
		Number of data breaches	0	0	0	0	Information and system security	81
		Number of incidents of corruption, competition or undesirable behaviour	0	0	0	0	Business ethics	84
6	Materials and resources	Collected backing material labels	0	0	2,400 kg	No target	Waste and circularity	50
		Paper procurement	3,027 kg	2,396 kg	2,125 kg	No target		
		Disposable clothing	3,648 kg	2,519 kg	5,544 kg	No target		
		Waste streams in tonnes	2,889 t kg	1,660 t kg	1,587 t kg	No target		
		Share of packaging purchased from renewable materials	83.00%	78.00%	77.00%	No target	Packaging	47



2.1.5 Social contributions

Making an impact is not something you do alone, but together. Based on this belief, Combilo contributes to initiatives that make a difference in the lives of young and old. Caring together, sharing together, moving together. We support children at the Erasmus MC Sophia Children's Hospital, are committed to food that would otherwise go to waste, and encourage a healthier lifestyle. In 2024, we made various donations and gifts to support these goals

Friends of Sophia Foundation

The Erasmus MC Sophia Children's Hospital cares for the most special and vulnerable patients. The Friends of Sophia Foundation strives to make their stay in the hospital as pleasant as possible and supports the financing of scientific research and innovative projects. Together, we raised €50,000 for the Erasmus MC Sophia Children's Hospital. These proceeds will go to an innovative project in which children's medicines are made with a 3D printer. Thanks to this technology, medicines can soon be tailored to the child's wishes in terms of shape, colour and taste.

More information about this initiative can be found in the chapter 100 years of Combilo, starting on page 10.



Together Against Food Waste Foundation

Within the Together Against Food Waste Foundation, knowledge institutions, government bodies, social organisations and companies from across the food chain are joining forces to reduce food waste in the Netherlands by 50% by 2030, compared to 2015. This joint goal is in line with Sustainable Development Goal 12.3 of the United Nations. As a member of this foundation, we actively contribute to a waste-free food chain.

Since 2024, Combilo Food Solutions has been giving a new purpose to residual flows of Dutch fruit and vegetables. We process these into sustainable, long-life semi-finished products for the food industry. In this way, we ensure that valuable products are retained for consumption and actively reduce food waste.



2.2 Activities

2.2.1 Employees

Every day, we match supply and demand for fresh produce. This dynamic trade requires motivated employees who are always ready to provide our customers with the freshest products of the highest quality. By working together well and enjoyably, we can guarantee our flexibility and delivery reliability in this hectic sector.

Because we work with seasonal products, staffing requirements vary greatly throughout the year. That is why our workforce consists of a permanent core of our own employees, supplemented by temporary workers. It is great to see that staff turnover among permanent employees is low. This not only means that knowledge and skills are retained, but also that there is a strong bond between employees.

Temporary workers

During peak months, Combilo expands its workforce with temporary workers. They are deployed for operational tasks such as packing and sorting products, order picking and loading. The need for temporary workers varies from day to day and depends on the season, the product range, the number of orders and the quality of the products. The numbers and deployment are coordinated daily with the temporary employment agencies. If temporary workers perform well and there is a job available, they are offered a fixed-term or permanent contract.

Number of employees in headcount and FTE



In 2024, 1,396 unique temporary workers carried out operational work. On average, there were 96 FTE temporary workers active at Combilo that year.

An FTE (full-time equivalent) represents the working hours of one employee with a full-time contract. At Combilo, this is 38 hours per week for warehouse and small package employees and 40 hours per week for all other employees.

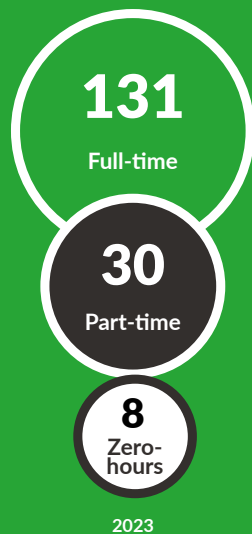
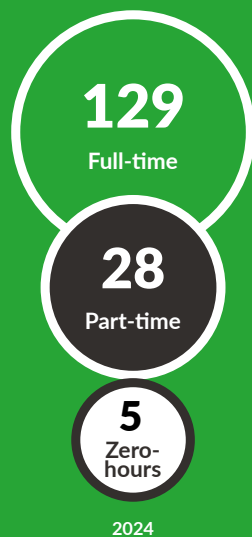
Number of employees per division



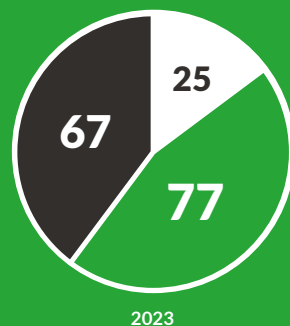
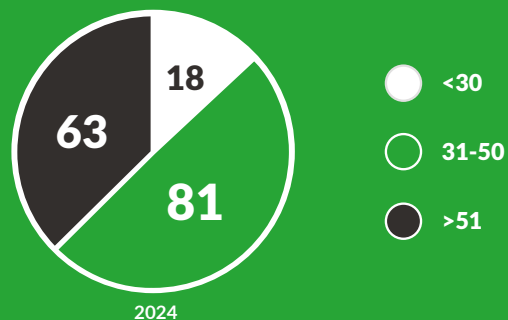
The work of our employees can broadly be divided into operational and support work. Operational employees are involved in the purchase and sale of our products, receiving fruit and vegetables, and packaging products. They work in departments such as commerce, order picking, packaging, quality control, technical services, and transport.

Support staff mainly work in the office, for example in the IT, financial administration and HR departments. A large proportion of operational staff are permanent employees. Most temporary workers are deployed in the packaging department.

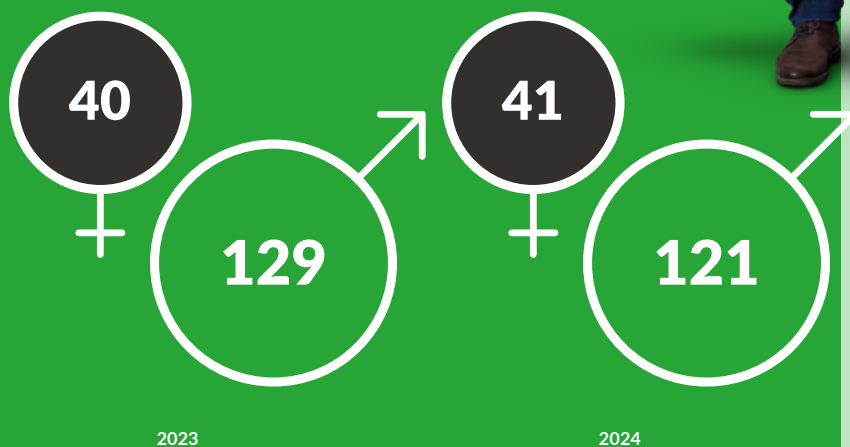
Contract type



Age group distribution



Male-female ratio



Number of nationalities

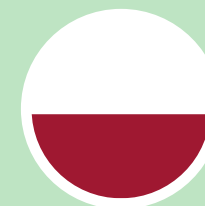
2023

2024



Dutch

125 117



Polish

29 30



Turkish

3 4



Moroccan

3 3



Bulgarian

2 2



Other

7 6

2.2.2 Products and value chain

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

Activities

Combilo has divided its activities into four private limited companies:



Combilo B.V.

Combilo has built up an extensive network of Dutch and foreign growers, ensuring a wide range of greenhouse and open-field fruit and vegetables. The purchase and sale of our products takes place within Combilo BV.



Combilo Packaging B.V.

Combilo can package products in many different ways. Our high degree of flexibility allows us to respond quickly to sustainable trends. Combilo Packaging BV handles both the packaging and sorting of our products.



Combilo Logistics B.V.

Combilo is known for its logistical reliability and flexibility. With our own fleet of vehicles, we handle a large part of the transport between suppliers, our distribution centre in Waddinxveen and our customers. We also work with regular logistics partners to guarantee delivery reliability. The transport of our products takes place within Combilo Logistics BV.



Combilo Food Solutions B.V.

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

Value chain

1. Purchasing (cultivation and assortment): : Combilo has built up an extensive network of Dutch and foreign growers (associations). The vast majority of our purchased products come from the Netherlands (91%). 6% comes from other EU countries and the remaining 3% from countries outside the EU. This ensures a wide range of greenhouse and open-field vegetables and fruit, including:

- **Greenhouse vegetables:**
 - bell peppers
 - tomatoes
 - cucumbers
 - aubergines
 - pepper
 - herbs and cress
 - courgettes
 - radishes
- **Open-ground vegetables:**
 - iceberg lettuce
 - leeks
 - sprouts
 - chicory
- **Fruit and exotic fruits:**
 - pears
 - apples
 - blackberries
 - raspberries
 - kiwis
 - limes
 - lychees

- 2. Sorting and quality:** Our inspectors assess the quality of the products on a daily basis. In addition, we consult with our suppliers and logistics partners about quality and food safety. These work processes fall within the strict standards of our quality certifications: BRC food, IFS Food, ISO 14001, QS Wholesale, GlobalG.A.P. Chain of Custody, PlanetProof chain assurance, RIK and Bio.
- 3. Packaging:** Fresh fruit and vegetables are fragile. Proper packaging protects the product, extends its shelf life and contributes to the right product experience. Where possible, the products are packaged at the growers' premises. This is in line with our aim to make the chain as efficient as possible.
- 4. Logistics (transport/distribution):** Our logistics activities are characterised by reliability and flexibility. With our own fleet of vehicles, we handle a large part of the transport between suppliers, the distribution centre in Waddinxveen and our customers. To supplement this, we work with regular logistics partners to guarantee our delivery reliability.
- 5. Sales:** Through our sales activities, we make fresh fruit and vegetables available in various markets within Europe. The distribution of our sales can be seen on the following page.

sustainable
fresh
produce

1

Purchasing

Distribution of countries by purchasing volumes

91%



6%



3%



2

Sorting and quality

Food-safe and healthy products, page 63



BRC Food
IFS Food
ISO 14001
QS Wholesale

GlobalGap Chain of Custody
PlanetProof chain assurance
Bio
RIK



Packaging

Packaging, page 47

3

Logistics

4

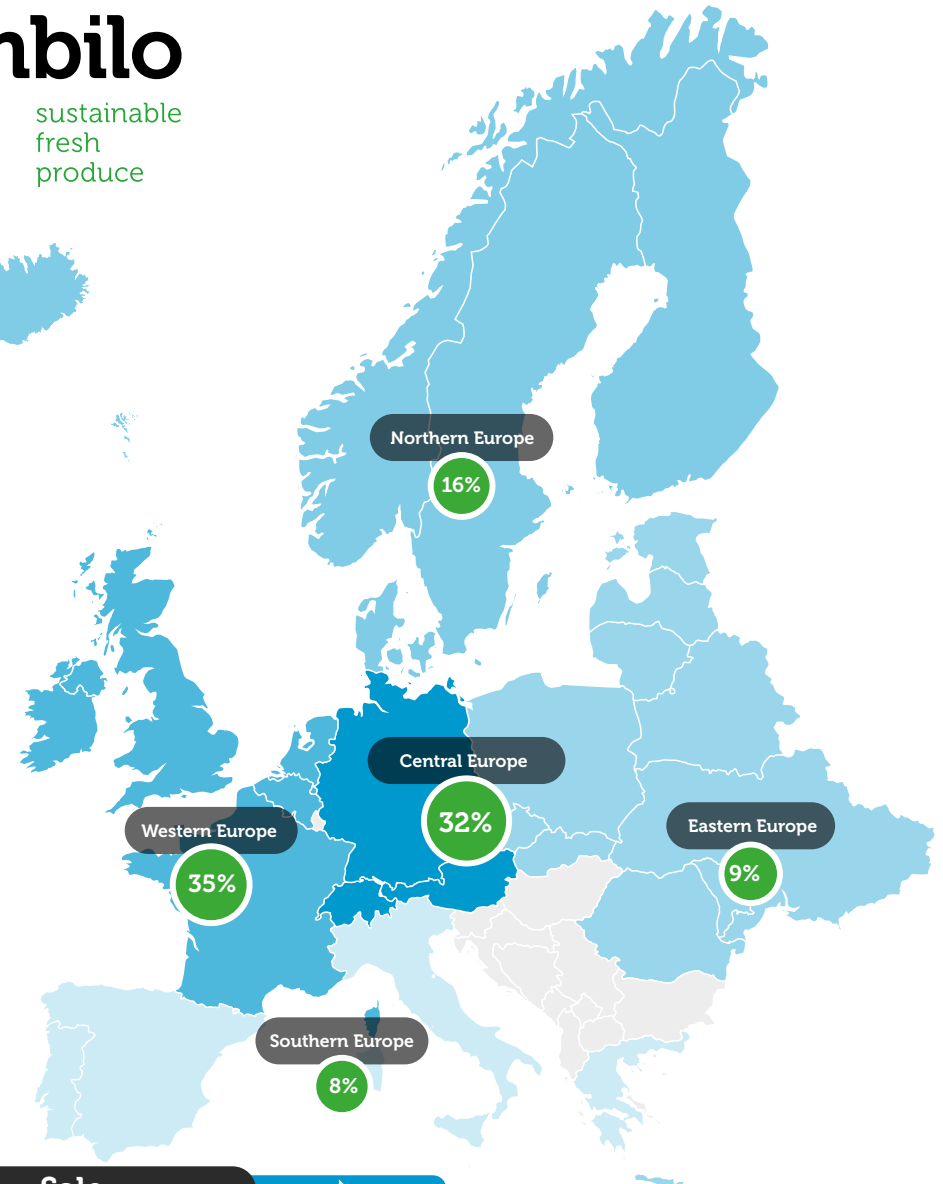
43.4% of our purchasing volume is brought directly from the grower to the customer.

Emissions, page 57

5

Sale

Distribution of European regions by sales volumes



2.3 Stakeholders

2.3.1 Stakeholder engagement

Stakeholders are very important 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 company operates and grows. This includes employees, customers, suppliers, shareholders, the local community and regulatory authorities. Their interests vary 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 business operations.

Our strategy and business model allow for adjustments based on developments in the sector and input from stakeholders. These adjustments focus on utilising residual flows from fruit and vegetables, reducing food waste and improving working conditions. Specific attention is paid to temporary workers and migrant workers.

Employees

Own employees

On busy days, more than 300,000 boxes or crates leave our premises. This requires flexibility, decisiveness and the commitment of both hands and minds. 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. This ensures that both formal and informal consultations with employees take place on a daily basis. We organise various meetings, conduct surveys and assess the psychosocial workload in collaboration with the occupational health and safety service. This enables us to know what is going on with our employees and ensure that they remain satisfied and motivated.

More information about working at Combilo can be found in the chapter Health and safety of Combilo employees starting on page 67.



Temporary workers

Combilo works with seasonal products. This causes peaks and troughs in the quantity of products, work and extra staff we need throughout the year. We respond to this by scaling up and down the number of temporary workers alongside our permanent staff. These temporary workers are mainly deployed in production and order picking, such as packing, sorting or preparing products. We believe it is important to enter into long-term partnerships with temporary employment agencies that all have an ABU (General Association of Temporary Employment Agencies) quality mark.

More information about how our workforce is divided within the organisation can be found in the Employees chapter starting on page 22.

Customers (retail and trade)

We maintain daily contact with our customers' purchasing departments. We do this in order to match crop forecasts and customer demand as closely as possible and to guarantee good availability. We regularly visit our customers and attend fruit and vegetable trade fairs. Food safety is guaranteed by our quality assurance system and annual independent audits.

More information about food safety can be found in the chapter Food-safe and healthy products, starting on page 63.

On a commercial level, we maintain daily telephone contact with customers for order processing and price agreements. We prefer to keep lines of communication short. Digital consultations take place periodically and we visit our ten largest customers in person twice a year. Twice a year, we attend international trade fairs in Madrid and Berlin. There is also regular contact between the sustainability departments of our customers and those of Combilo.

In the area of sustainability, we incorporate the customer interests and concerns specified in the customer agreement into our Code of Conduct for our suppliers. We achieve greater sustainability in packaging in collaboration with our packaging department, customers and packaging suppliers. Through the GroentenFruit Huis (GFH) board and our packaging department, we stay up to date with the latest sector and packaging developments, with a specific focus on packaging legislation (PPWR).

More information about packaging legislation (PPWR) can be found in the Packaging chapter, starting on page 47.

Consumers

Combilo has no direct contact with consumers; they purchase our fruit and vegetables through our customers. Nevertheless, food safety and quality play an important role for consumers. We guarantee this with the help of a quality system that is assessed annually by third-party audits. In addition, all growers must have a food safety system in place and undergo an annual assessment of its effectiveness and compliance.

When consumers have certain expectations or requirements with regard to sustainability, our customers respond to these. We see this reflected in their packaging and sustainability requirements, which we then comply with.

More information about food safety can be found in the chapter Food-safe and healthy products starting on page 63.

Suppliers

The suppliers include growers and grower cooperatives, packaging suppliers, transporters and in-house service providers. Our suppliers are responsible for the cultivation, quality, reliability and sustainability of our fruit and vegetable range. Their performance directly influences our operational efficiency and customer satisfaction. Through daily coordination of supply and demand, we are in contact with our packaging suppliers, fresh fruit and vegetable suppliers and transporters on a daily basis. Our most important suppliers also comply with our Code of Conduct, which is in line with the quality and sustainability requirements of our customers. They work according to recognised international standards and are assessed annually.

More information about the requirements we impose on our suppliers can be found in the chapter on Responsible procurement starting on page 78.

Growers and grower associations

Our growers mainly produce in greenhouses in a sustainable and efficient manner, with a high yield per square metre. This makes healthy and affordable food accessible to everyone. We safeguard the interests of growers and grower associations through open communication and regular contact throughout the season.

We are also actively involved in the GFH trade association, where sector interests are shared and discussed. We discuss topics 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. Combilo maintains regular contact with growers through periodic visits, annual contract discussions and biweekly evaluations with the growers' association. We also organise an informal outing with growers twice a year.

Packaging suppliers

We have good relationships with our packaging material suppliers. Together with them and our customers, we innovate in the field of sustainable and new material solutions or processing methods for packaging. The final decision on the packaging chosen is usually made by the customer.

Transporters

Our trucks handle some of the journeys between suppliers, our distribution centre and customers. We also work with regular logistics partners to cope with seasonal fluctuations. This enables us to guarantee the reliability of all deliveries

Banks

Banks support us in managing our daily operational 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 impose any specific requirements on us in terms of sustainability.

Sector organisations

Combilo is part of and active in the board of our sector organisation GroentenFruit Huis. This means we know what is going on in the sector, can identify problems, risks and opportunities, and can contribute ideas. Together with members of the GFH, we have drawn up a sector-wide double materiality assessment (DMA). This sector assessment served as the basis for our own DMA.

See the chapter Double materiality assessment starting on page 36.

Shareholders

Combilo has a single director and major shareholder (DGA) who has decision-making authority at management level. He is involved in the day-to-day management of the organisation. Integrity, commitment and a sense of responsibility are important core values within Combilo and are upheld by both the DGA and the employees.

Our organisation is therefore characterised by a flat structure and an informal culture; the DGA is accessible to employees and management. The DGA focuses primarily on ensuring the continuity of Combilo.

Local community

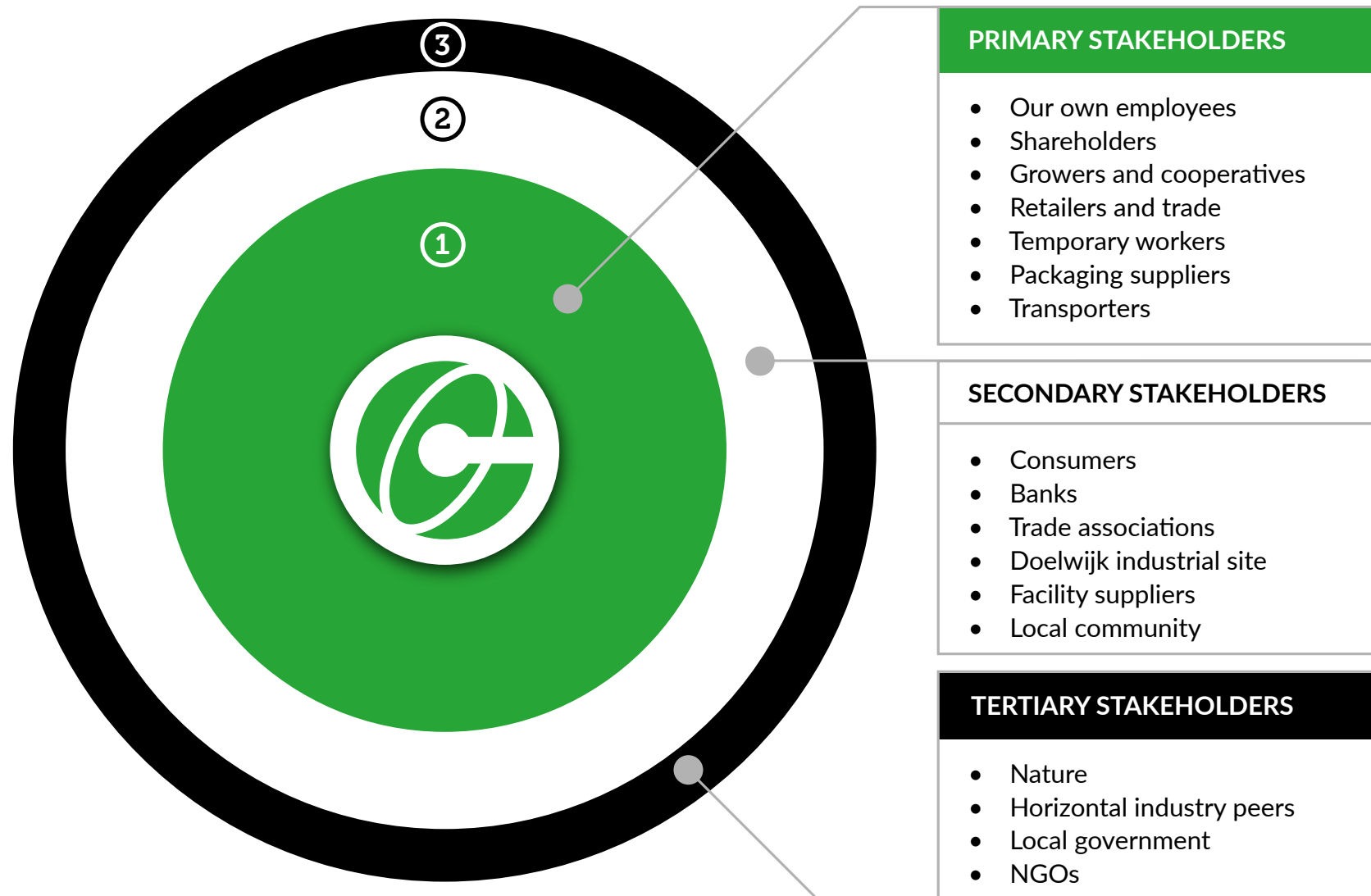
Combilo is located on the Doelwijk industrial site. Large-scale housing development is taking place to the north of this site. Both the increase in the number of homes and the expansion of businesses has led to congestion in the power grid. As a result, there is no capacity for new connections or further business expansion in the short term.

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

Nature

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







"I decided to take over the family business because I am a true plant grower, in the broadest sense of the word. I strive to maintain a profitable, yet sustainable and future-proof agricultural business. Combilo has been a regular buyer of our sprouts for 20 years. They involve us in the sales process, which has led to a long-term partnership."

Eelco van Putten
Van Putten

2.3.2 Stakeholders' voices

Van Putten AGRO BV



VAN PUTTEN AGRO BV

Van Putten Agro is a family business committed to sustainable agricultural practices, with a strong focus on sprout cultivation.

The agricultural sector faces a major challenge in providing the growing population with sufficient healthy food without harming the environment. We strive to be good stewards of the land we work so that we can pass the business on to the next generation. In this way, we are building on the valuable traditional knowledge of my father, says Eelco. Every year, we exchange land with neighbouring livestock farmers and arable farmers to achieve a wide crop rotation. This ensures that the soil remains healthy.

In addition, we use specific green manures and non-inversion tillage to optimise the soil for the next crop. Only healthy soil can produce healthy crops. To make this rotation possible, we work together with various colleagues who all grow their own specialised crops. This makes it possible for everyone to grow their crops on a larger scale. The scale ensures that there is room for innovation and specialisation.



Van Putten Agro has also commissioned research into the carbon footprint of its products. This research helps the company to understand and reduce its impact on the environment. For example, we generate our own energy using solar panels and use integrated crop protection to combat fungi and insects in an environmentally friendly way. Our aim is to harvest residue-free products.

We use various methods to improve the soil and increase the resilience of the crops. Sprout waste is sent to dairy farmers as animal feed; we get the manure back. This closes the mineral cycle as much as possible. We can also upgrade residual flows into valuable fertiliser products. Our working methods enable us to store large quantities of CO₂ in the soil and reduce the use of artificial fertilisers and crop protection products.

With these initiatives, Van Putten Agro demonstrates that sustainability and agriculture can go hand in hand.

Eelco van Putten

Van Putten



"Despite the merger, we still consider ourselves a family business, progressive in sustainable entrepreneurship. A long-term vision, efficient cultivation, energy efficiency, food safety and being good for people are important core values for us."

Luuk van Duijn
Van Duijn De Jong Aubergines

Van Duijn De Jong Aubergines

Van Duijn De Jong Aubergines

Van Duijn De Jong Aubergines is a leading greenhouse horticulture company that grows aubergines with a focus on the North-Western European market. The company was formed from a merger of two family businesses, each with more than 60 years of experience: Gebr. Van Duijn and Auberginekwekerij de Jong. Together, they produce, sort and package more than 23 million kilograms of aubergines annually at four locations in West Brabant and Zeeland, covering a total area of 39 hectares. Van Duijn De Jong Aubergines is a member of the Purple Pride growers' association, which is responsible for the sales and marketing of the aubergines.

Energy: We believe it is important to invest in innovative technologies to reduce energy consumption. For example, at the Westdorpe location, residual heat and CO₂ from a nearby factory are used. The Oosterland location heats the greenhouse using a biomass installation that burns green waste. The heat and CO₂ released in this process are captured and used for the growth of our plants. The Dinteloord and Steenberg sites are participating in the Osiris project. This project will enable us to use heat and CO₂ from a waste-to-energy plant for the cultivation of our aubergines in the future. Both sites are expected to be using this energy by 2028.

Cultivation: In addition to energy, we believe that continuously improving our cultivation methods is very important in order to minimise our impact on the environment. An important initiative is the "100% Green Grown" project, which involves testing organic cultivation methods at the Steenberg location. The aim of this project is to phase out chemical agents by, among other things, installing insect netting and using biological pest control such as ladybirds.



"The collaboration with Combilo has been running smoothly for many years. Together, we strive for an optimal chain, from cultivation to consumer, to provide them with fresh fruit and vegetables."

Food safety: Of course, ensuring food safety and quality is also a priority for us. We have strict quality controls in place and work according to various certification standards to guarantee the safety of our products. After harvesting, the aubergines are sorted and packaged on the same day, so that they always arrive fresh at our customers' premises.

In addition to energy and cultivation, we consider the social aspect within our company to be very important. We want to be good to our people, and this is reflected in our permanent team of employees and temporary workers. We provide a pleasant working environment and offer our temporary workers accommodation that meets the standards of the SNF quality mark. Without our team, so many people would not be able to enjoy a delicious aubergine dish every day.

However, we can only achieve all these developments by working together with other companies in our area. The Purple Pride growers' association plays an important role in this.

Van Duijn De Jong Aubergines is an example of how a modern greenhouse horticulture company can combine sustainability and innovation to deliver high-quality products with minimal impact on the environment.

Luuk van Duijn

Van Duijn De Jong Aubergines

2.4 Materiality assessment

2.4.1 Double materiality assessment

In 2024, we conducted a double materiality assessment (DMA). Prior to our own assessment, we worked with a representative group of companies from the fresh fruit and vegetable sector, the sector organisation GroentenFruit Huis and an external consultancy firm to determine which sustainability topics are relevant. This analysis provides insight into opportunities, risks and impact in the areas of the environment, social aspects and governance within the entire sector, including stakeholders such as growers and grower associations.

Although we conducted the DMA at industry level, we adapt the results to our organisation by giving greater weight to the opinions of our own stakeholders. This allows us to exclude stakeholders and impacts that are not relevant to us. In this way, we tailor the results specifically to our organisation. This chapter only deals with the material topics that are relevant to Combilo, not the entire industry assessment.

Double materiality assessment

Double materiality comprises two dimensions: impact materiality and financial materiality. A sustainability topic is material if it meets at least one of these criteria.

Impact materiality

Impact materiality focuses on the positive and negative consequences that we as an organisation have on our environment. We have looked at three areas, also known as ESG (Environmental, Social and Governance):

- **Environmental:** for example, greenhouse gas emissions, water consumption, waste management and other environmental factors.
- **Social:** for example, employment, working conditions, community involvement and social equality.
- **Governance:** for example, the management and administration of the organisation's activities, ethical business practices, transparency, compliance with laws and regulations, and relationships with stakeholders.

Impact materiality focuses on the interests and concerns of stakeholders, such as employees, customers, suppliers, local communities and investors. By discussing with them which sustainability issues they consider important, we gain a better understanding of what matters to them. This enables us to work in a targeted manner to meet their expectations and address their concerns.

We measure impact materiality based on the severity of the impact. We look at:

- **Scale:** how serious or beneficial the impact is or could be.
- **Extent:** how big the impact is.
- **Reversibility:** how difficult it is to repair the damage (in the case of a negative impact).
- **Probability:** the likelihood of the impact occurring (in the case of a potential impact).

Financial materiality

Financial materiality focuses on how ESG aspects can influence our financial performance. We look at:

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

By assessing financial materiality, we gain a better understanding of how ESG issues can affect our financial health. This enables us to make targeted strategic decisions, mitigate risks and seize opportunities. We determine financial materiality scores based on:

1. **Impact on resources:** the availability of resources such as raw materials that we need to continue operating.
2. **Impact on relationships:** the reliance on relationships that are essential to our business process.
3. **Probability:** how likely it is that the scenarios or forecasts outlined will become reality.

Sector-level analysis

Composition of sector DMA

In 2024, we carried out the DMA together with members of the GroentenFruit Huis. The members of GroentenFruit Huis include growers, growers' associations, importers and exporters of fruit and vegetables, and Dutch fruit and vegetable traders such as ourselves. Approximately 75% of our purchasing volume is covered by companies that participated in the industry project. This ensures that the results of this double materiality assessment are relevant to us.



Practical implementation

The DMA was carried out with a core group of 20 members of the GroentenFruit Huis. This assessment took place during several workshop days, supervised by a consultancy firm. Before and during these workshops, we evaluated the shortlisted topics from the ESRS and assessed their relevance to the sector. We then determined the impact and financial materiality of the remaining topics.

We first discussed the evaluations individually with each organisation. We then held an open discussion within the core group. This created a dialogue in which there was room for different perspectives on the topics. To ensure that our assessment is representative of the entire industry organisation, we set up a sounding board group with 14 additional members. They also had a say in the assessment. Although we did not carry out a separate impact and financial materiality assessment for Combilo, our management board actively contributed to the proposed topics. We included this input in our discussion with the core group.

Combilo stakeholder representation

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

- **Management board:** the results of the sector DMA were discussed and then tailored specifically to Combilo. Together with the Management Board, we discussed the various topics in several sessions and assigned scores to them.
- **Customers:** desk research into the sustainability policies of customers and discussions with the largest customers
- **Employees:** via a survey.

More information about our stakeholders can be found in the Stakeholders chapter starting on page 28.



Assessment results

Materiality topics

The DMA has identified 53 sub-topics as material for the sector. Based on discussions with our management board, employees, customers and suppliers, we have selected 28 of these as material.

During this process, we also re-evaluated the impact, risk and opportunity areas (IROs) from the sector analysis. This enabled us to determine which sector IROs are specifically applicable to Combilo. In the materiality chapters, we indicate this for each topic, both at sector level and for our own business context. In this report, we have chosen to combine various sub-topics into clear chapters.

The specific subdivision and exclusions of ESRS topics in this report are described in the chapter ESRS AR 16 Topics, starting on page 104.

Due to the different terms used in the industry assessment and our own selection, we have divided some topics across several chapters. For example, we discuss the circular economy in the chapters on fresh fruit and vegetable residues, packaging and waste, and circularity. In addition, we do not list information and system security as one of our material topics, but we do discuss this topic on a voluntary basis.

This sustainability report consists of the materiality chapters as shown in the table on the right.

Theme	Topic	Definition	Page
Environment	Residual AGF stream	The fresh fruit and vegetable products that we discard because they are not suitable for sale to consumers.	43
Environment	Packaging	The choice of materials, material composition, recyclability and use of recycled or renewable materials originating from the product packaging.	47
Environment	Waste and circularity	The volumes of waste streams arising from the company's own business activities and the use of waste streams or residual streams as raw materials.	50
Environment	Climate impact of products	The greenhouse gases released during the cultivation and transport of fresh fruit and vegetables, which are not managed by Combilo, and the extent to which the fresh fruit and vegetable chain is climate-proof.	54
Environment	Emissions	The greenhouse gases (CO ₂ eq) released from and the energy consumption of our own business activities and those of business travel and commuting by employees, and the degree of climate adaptation of our own company.	57
Social	Food-safe and healthy products	The safety of consumers when consuming food products and the health and quality value of the products.	63
Social	Health and safety of Combilo employees	The sustainable employability, health, job satisfaction and well-being of our own employees and those of the temporary workers we hire.	67
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.	72
Social	Training and education	The opportunities for employees to develop personally and professionally, alongside their current work and role.	75
Governance	Responsible procurement	Assessing suppliers on ESG criteria and the degree of transparency in the fresh fruit and vegetable chain.	78
Governance	Information and system security	The security and protection of our own digital systems, processes, business data and personal data.	81
Governance	Business ethics	The internal corporate culture and compliance with social and environmental laws, ensuring a zero-tolerance policy with regard to corruption, competition and privacy violations, and providing space and protection for whistleblowers.	84

The following ESRS topics are included in the respective topics:

ESRS Topic	ESRS Sub-topic	Chapter in report
Climate change	Combating climate change	Emissions and Climate impact of products
Climate change	Protecting against climate change	Emissions and Climate impact of products
Climate change	Energy	Emissions and Climate impact of products
Pollution	Microplastics	Waste and circularity
Pollution	Air pollution	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	Outflow of resources related to products and services	Packaging
Circular economy	Inflow of resources, including use of resources	Packaging
Health and safety - own workforce	Health and safety	Health and safety of Combilo employees
Working conditions - own workforce	Terms of employment	Employees
Working conditions - own workforce	Working conditions/environment	Health and safety of Combilo employees
Equal treatment and opportunities - own workforce	Measures against violence and harassment at work	Health and safety of Combilo employees
Equal treatment and opportunities - own workforce	Training and skills development	Training and education
Other work-related rights	Adequate housing	Employees
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 & collective labour 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 at work	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 years	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
Involvement in the supply chain	Management of supplier relationships, including payment practices	Business ethics
Political involvement and lobbying activities	Political engagement	Business ethics
Business ethics	Corporate culture	Business ethics
Business ethics	Whistleblower protection	Business ethics

2.4.2 Non-materiality topics

In addition to the topics we have identified as material, Combilo also focuses on biodiversity, pollution, water, and diversity and inclusion. Although these topics have not been identified as material, we briefly outline our policy, initiatives and activities in this regard.

For more information about the double materiality assessment we have carried out, see the previous chapter starting on page 36.

Biodiversity

Protecting and supporting biodiversity is important for keeping our planet healthy. 77% of the products we purchase come from greenhouse cultivation. Fruit and vegetables from greenhouses have little impact on biodiversity because the growing environment is closed off from nature. In addition, greenhouse cultivation is sustainable and efficient: little land is used for a relatively high yield.

To further reduce negative impact and increase positive impact, we encourage growers to obtain an environmental certificate that focuses on biodiversity. In 2024, 39% of our purchase volume complied with the “On the Way to PlanetProof” certificate. Participating growers promote biodiversity around their farms, for example by creating nesting sites or planting flowers along field edges. Growers choose the measures that best suit their business.

One negative impact of greenhouse cultivation is light pollution, especially in the winter months. Since 2017, growers have been required to shield at least 98% of the light from their greenhouses in order to significantly reduce light emissions.

Pollution

We actively work to prevent land, water and air pollution. The large proportion of greenhouse products limits the risk of pollution. This prevents pesticides, for example, from ending up in the natural environment. In our chain, we only deal in products with GLOBALG.A.P. certification. This certificate focuses on the responsible use of pesticides, among other things, and thus prevents environmental pollution. This policy is part of our Code of Conduct, which we have resubmitted to our suppliers in 2023.

Water consumption in the chain

Due to the high percentage of greenhouse cultivation, the impact on water consumption is limited. Greenhouse growers often use rainwater collected in basins. This water is used efficiently and reused.

We are seeing that more and more Spanish suppliers are working according to the SPRING module (Sustainable Programme for Irrigation and Groundwater Use), which is part of the GLOBALG.A.P. certificate. Currently, 48% of our Spanish suppliers have this certification.

Diversity and inclusion

Combilo employs several people from vulnerable groups, such as migrant workers 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 well. For example, we offer migrant workers a Dutch language course.

We actively work to create a safe and respectful culture in which everyone feels at home. We create opportunities for personal development so that all employees have equal opportunities to make the most of their talents.

Several employees with a migrant background have now progressed to managerial positions. We also have a zero-tolerance policy on discrimination. We have a reporting system and an internal and external confidential adviser available to discuss reports, including discrimination. In 2024, there was one informal report of discrimination. We believe in equal treatment for all employees and have acted accordingly.

For more information about the composition of Combilo's workforce, see the chapter on Employees on page 22.



3. Impact

3.1 Environment

3.1.1 Residual AGF stream

The fresh fruit and vegetable (AGF) products that are discarded by us and/or the growers because they are not suitable for sale to consumers.

The joint goal of the chain is to get as many high-quality products as possible to the consumer. During the journey from seed to shelf, fruit and vegetables sometimes become damaged or fail to meet quality standards. Products that are unsuitable for sale are processed by Combilo Food Solutions into semi-finished products for the food industry.

With the establishment of Combilo Food Solutions at the end of 2023 and the start of production in 2024, we have further expanded our activities. For the first time, we are actively involved in processing fruit and vegetables, in addition to packaging and trading them

Impacts, risks and opportunities

Positive impact	Negative impact
<ul style="list-style-type: none">● Value creation: By recovering residual flows within the fresh fruit and vegetable chain, other organisations or products have a sustainable supply of raw materials.	<ul style="list-style-type: none">● Food waste (actual): Food waste in our own or downstream activities leads to unnecessary use of raw materials, increased environmental pressure and reduced availability of food in the chain.
Opportunities	Risks
<ul style="list-style-type: none">● Value creation: By adding value to residual flows within the fresh fruit and vegetable chain, we reduce food waste and food scarcity, lower the environmental impact and utilise the residual value of products, resulting in additional turnover.● Reducing climate risks: Adding value to fresh fruit and vegetable waste reduces the risk of food scarcity as a result of climate change and can lead to new markets.	<ul style="list-style-type: none">● Food scarcity: Climate change can lead to lower yields, crop failures and reduced availability of certain crops, which can lead to food scarcity within the chain.
Legend: <ul style="list-style-type: none">● Impact, risk or opportunity from Sector DMA● Impact, risk or opportunity from Combilo DMA	



**"We can only tackle food waste together.
By connecting, innovating, and above
all, taking action."**

Rudy Toet

Manager Combilo Food Solutions



Rudy Toet - Manager Combilo Food Solutions

Food waste is the first theme of our sustainability strategy for 2030, see *Sustainability strategy* on page 16. Combating waste is essential to making the chain more sustainable, from grower to consumer. An important part of this is the launch of our subsidiary: Combilo Food Solutions. To discuss the initial results and ambitions, we spoke to Rudy Toet, manager of this new branch within our company.

Responsibility in the chain

"Unfortunately, food waste is still the order of the day in the fruit and vegetable sector. As a chain player, we also bear responsibility for this," says Rudy Toet. "But we want to take that responsibility. By adding value to residual flows, as described in the Ladder of Moerman, we add value back to the product and to the entire chain."

"Bell peppers are the starting point. Some of the bell peppers we sell together with our growers are not suitable for the customer but are still perfect in terms of taste and nutritional value. We give them a second life. We process them into puree, a natural ingredient for sauces and soups in the food industry, for example. In this way, we create impact and opportunities."

From ambition to realisation: Combilo Food Solutions

"The ambition to tackle food waste in a structural way led to the establishment of a new company: Combilo Food Solutions," explains Rudy. "In 2023, we started building our own production centre in Waddinxveen. There, we can sort, process and package in-house, entirely under our own control."

"The goal is to produce healthy and tasty ingredients for the food industry. Without additives, with a long shelf life and wide applicability. In doing so, we are bridging the gap between the fresh produce chain and food service, retail and industry."

The first steps in 2024

"The year 2024 was all about getting started. Our location has been completely renovated, furnished and is now operational. We obtained the IFS Higher Level certificate, which demonstrates that we comply with the strictest standards in the field of food safety. We also sought cooperation with growers, one example being the partnership that has developed with grower Nieuwkoop. Together, we are saving considerable volumes of peppers from waste, and we are proud of that. In addition, we received a voucher from the Together Against Food Waste Foundation. This gave us extra momentum and confirms that we are on the right track."

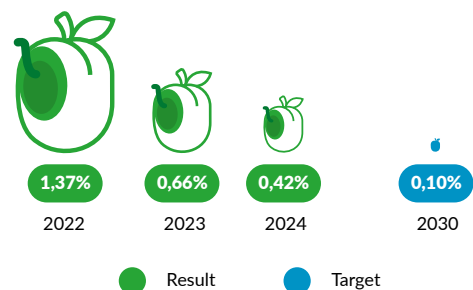
Vision and ambitions for the future

"We have big ambitions for the coming years. We want to develop into the leading processing centre for residual flows from various fresh fruit and vegetable products. In addition to peppers, we are also looking at other vegetables that we can process. Combilo Food Solutions is also focusing on further cooperation with food manufacturers. With our pure ingredients, we can jointly develop products for food service and retail, both at home and abroad."

Share of food waste in total purchases

In 2024, we have reduced the landfill percentage of our total purchases from 0.66% in 2023 to 0.42%. This means that 0.42% of the products we purchase ultimately end up as waste. We are working to further reduce this percentage to 0.10% of our purchases by 2030.

Percentage of unpackaged AGF waste relative to purchase volume





3.1.2 Packaging

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

Fruit and vegetables are fragile. That is why we use packaging that benefits the quality and shelf life of the products in order to prevent food waste. When we talk about packaging, we mean the packaging and packaging materials that Combilo uses to package its products.

To prevent a negative environmental impact, we want to use as little (new) material as possible and reduce our use of plastic. Together with packaging suppliers, we are continuously testing and innovating to develop thin, effective films.

Impacts, risks and opportunities

Positive impact	Negative impact
<ul style="list-style-type: none">● Product shelf life (actual): The use of packaging leads to better food protection and shelf life, and therefore to less food waste.	<ul style="list-style-type: none">● Degradation of ecosystems (actual): Packaging waste from our own activities or discarded packaging from downstream activities result in negative environmental impact and degradation of ecosystems.● Packaging degradability (actual): Packaging materials that are difficult to degrade may contain harmful substances, resulting in negative effects on human health and safety and the environment.● Raw materials for packaging (actual): The use of non-renewable raw materials for packaging leads to raw material scarcity and increased environmental pressure.● Raw materials for machinery (actual): The use of non-renewable raw materials for long-term equipment and assets contributes to the depletion of these raw materials and increases pressure on the environment.
Opportunities	Risks
<ul style="list-style-type: none">● Customer expectations: Sustainable packaging solutions, consisting of renewable materials suitable for recycling, offer the opportunity to meet customer expectations and comply with legislation and regulations.	<ul style="list-style-type: none">● Legal sanctions: Failure to comply with packaging laws and regulations results in legal sanctions and fines with consequences for business continuity.● Raw material scarcity: A delayed transition to renewable materials in packaging results in the unavailability of materials, disrupting the supply chain and causing operational disruptions.● Consumer demands: Failure to meet more sustainable packaging requirements may result in exclusion from customers, resulting in loss of market access and the "licence to operate".
Legend: <ul style="list-style-type: none">● Impact, risk or opportunity from Sector DMA● Impact, risk or opportunity from Combilo DMA	

The right packaging

Packaging policy

Our policy focuses on limiting the use of packaging materials and reducing the environmental impact of packaging. We actively seek opportunities to reduce the amount of material used per package. For example, we are reducing the thickness of films and the weight of boxes. Where possible, we use recycled materials, for example in plastic trays.

We are committed to using mono-materials and boxes and labels with an FSC (Forest Stewardship Council) label. Mono-materials consist entirely of one type of material, without any mixture of components, which makes recycling easier.

The choice of packaging depends on various factors, including the fragility of the product, shelf life, food safety, customer marketing requirements and product information for consumers.

We use different types of packaging, such as flow packs, Netlon nets (open woven nets) and shrink wrap (plastic that is tightly wrapped around the product). With this wide range of options, we ensure the right packaging for each product and customer requirement.

Packaging and Packaging Waste Regulation (PPWR)

We are preparing for future European packaging regulations. The Packaging and Packaging Waste Regulation (PPWR) is a regulation aimed at reducing the environmental impact of packaging. Among other things, the PPWR sets requirements for reusability, recyclability and the use of renewable materials.

The PPWR will formally enter into force on 12 February 2025. Most of the provisions will be subject to an 18-month transition period, meaning they will apply from 12 August 2026.

The regulation also contains long-term goals, such as the requirement that all packaging on the EU market must be recyclable according to uniform design criteria from 2030 onwards. From that year onwards, targets will also apply to the use of reusable packaging and the reduction of packaging waste. We are taking step-by-step measures to meet these requirements.

Packaging measures

Together with customers, growers and packaging suppliers, we are investigating how packaging can be made more efficient and recyclable without compromising on functionality such as protection and shelf life. We take customer wishes into account in our packaging lines.

In addition, we follow the guidelines of quality marks such as On the Way to PlanetProof and use the recycling check of the Knowledge Institute for Sustainable Packaging (KIDV). Employees can submit suggestions via work meetings, the online work environment or the screens in the canteen.

Film thickness and material reduction

An important point of attention is reducing the thickness of films, expressed in microns (µm). The higher the number of microns, the thicker the plastic and the more material is used. We determine the film thickness ourselves and test them during packaging to check that the film remains intact.

In recent years, we have reduced the thickness of the shrink wrap for peppers from 15 µm to 11 µm, resulting in a saving of more than 26% in packaging material. In 2024, the shrink wrap for cucumbers will be reduced from 15 µm to 12 µm, resulting in a 20% reduction. We have also further reduced the thickness of flow packs.

Other measures

In addition to adjustments in film thickness, we are taking additional steps to make our packaging more sustainable:

- We have stopped using black plastic.
- We only use PET trays made from recycled PET.
- We have reduced the use of dividers.
- We have switched to boxes, labels and cardboard trays with an FSC label.
- We have further reduced the use of cardboard.

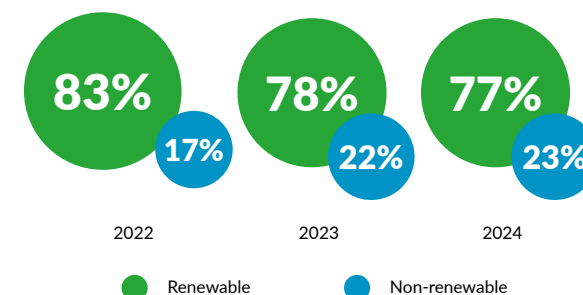
We have been collecting label backing material separately since 2024. This residual stream is reused by the manufacturer for new labels. Film and cardboard are collected separately and recycled internally as much as possible.

Material use

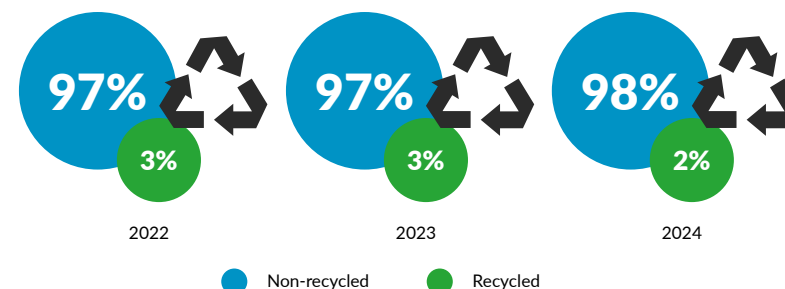
We measure the use of packaging materials by recording how much packaging we purchase. In 2024, 77% of our purchased packaging consisted of renewable materials. These are materials that can be replenished naturally. The percentage has fallen slightly from 78% in 2023. This decrease is related to an increase in the use of reusable containers and an increase in pre-printed film.

In addition, 98% of the packaging we purchase consists of non-recycled material. This means that we mainly use new materials. The reason for this is that packaging that comes into direct contact with food must comply with food safety standards (food grade). Recycled materials that meet these standards are currently limited in availability.

Breakdown of purchased materials by renewable/non-renewable (in kg)



Breakdown 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 streams 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 waste, both packaged in foil and unpackaged. We collect the separate waste streams at various locations in the warehouse.

This chapter on waste and circularity focuses on fresh fruit and vegetables, packaging, paper and cardboard, plastic waste and other residual flows that we dispose of as Combilo. 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 on fresh fruit and vegetable residual waste starting on page 43. Packaging materials are discussed in the chapter on Packaging starting on page 47.

Waste and circularity policy

Our waste policy is based on the waste hierarchy. Our highest priority is to avoid waste and reduce material use. In addition, we use sustainable materials wherever possible. If this is not possible, we strive to reduce or reuse materials. An example is the reuse of crates and pallets (containers).

There are procedures for the use of maintenance materials, production materials and waste processing that comply with certifications and legislation and regulations. Environmental regulations are followed in this regard. The facilities manager is responsible for the waste policy and the management of buildings and installations. The operations manager is responsible for the machines in production.

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

Impacts, risks and opportunities

Positive impact	Negative impact
No direct positive impact identified.	<ul style="list-style-type: none">● Raw materials (actual): Negative impact on the environment through the use of non-renewable resources for daily production.● Machinery and equipment (actual): Negative impact on the environment through the use of non-renewable resources by machinery and equipment.
Opportunities	Risks
<ul style="list-style-type: none">● Regulations: New packaging guidelines aimed at circularity could lead to a reduction in packaging volumes.	<ul style="list-style-type: none">● Legislation and regulations: Weakening compliance with legislation and regulations relating to pollution and hazardous substances may result in fines.
<p>Legend:</p> <ul style="list-style-type: none">● Impact, risk or opportunity from Sector DMA● Impact, risk or opportunity from Combilo DMA	



Waste processing

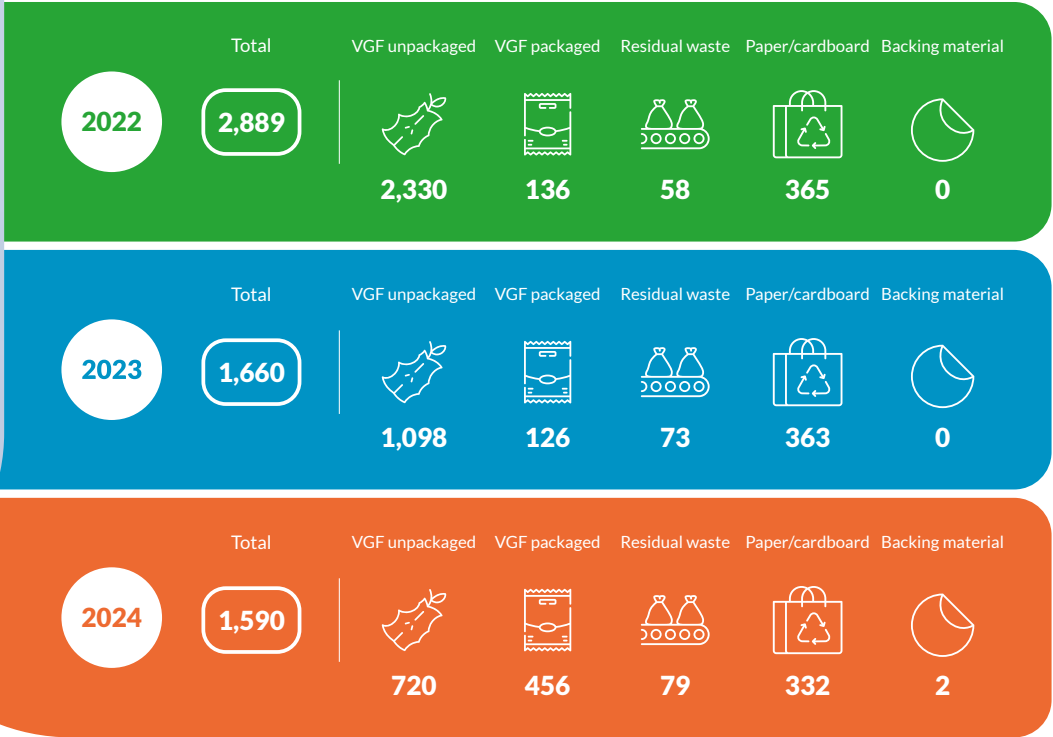
Our employees routinely collect waste streams separately at various locations in the warehouse. These are then emptied into the designated press containers/shredders. Waste processing is outsourced to an external waste processor. We rent the waste and press containers from them and receive a report on the volumes collected.

Waste streams

Total waste volume

Our total waste volume fell by 4% from 1,660 tonnes in 2023 to 1,590 tonnes in 2024. Better product circulation has led to fewer product rejections. In addition, rejected products are used as raw material for purée. This has led to a significant reduction in the unpackaged VGF waste stream in particular .

Waste stream groups (in tonnes kg)



Non-hazardous waste

Waste is separated in the following ways:

Unpackaged VGF waste

This past year, unpackaged VGF waste fell further, from 1,098 tonnes in 2023 to 720 tonnes in 2024. With the launch of Combilo Food Solutions B.V. in May 2024, we expect a further decrease in 2025. This entity processes residual products into puree for the food industry. As a result, fresh fruit and vegetable products do not end up as waste but as a new product.

The remaining unpackaged VGF waste is collected in liquid-tight harvest crates and then fermented.

More information about Combilo Food Solutions can be found in the chapter on Residual AGF stream starting on page 43.

Packaged VGF waste

Combilo packages products on behalf of customers. This is only done if 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. Foil from small packaging is collected separately, picked up and recycled.

In 2024, we changed the thickness of the seal on cucumbers from 15 µm to 12 µm, resulting in a 20% reduction in plastic film per sealed cucumber. In addition, we are taking into account the PPWR (Packaging and Packaging Waste Regulation) that will come into force in 2025 by improving the recyclability of our packaging.

More information about our packaging measures and the PPWR can be found in the Packaging chapter, starting on page 47.

Paper consumption

Paper and cardboard are collected in a press container that shreds the cardboard for more efficient transport, after which it is recycled. Business-sensitive paper is collected and processed separately. In 2024, the amount of paper and cardboard waste fell by 9% compared to 2023, from 363 tonnes to 332 tonnes.

We also monitor the printing usage of our printers. Compared to 2021, we have purchased 33% less paper in 2024. This reduction is in line with a broader trend towards digitisation, which will continue in the coming years. In particular, more and more documents and procedures are being digitised within our transport and warehouse processes.



Backing material

In 2024, we started collecting backing material from labels separately. This material, which serves as a carrier sheet for labels, is collected and recycled, after which it can be reused. This separation reduces the amount of residual waste and at the same time lowers CO₂ emissions during the production of labels. A total of 2,400 kilograms of backing material was collected in 2024. Compared to incineration, this represents a saving of 1,200 kilograms of CO₂ emissions.

Residual waste

Residual waste streams that cannot be separated immediately are collected in a press container for residual waste and sorted further by the processor. In 2024, the volume of residual waste increased from 73 tonnes in 2023 to 79 tonnes in 2024.

Disposable clothing

To comply with food safety and hygiene regulations, employees in the packaging department wear disposable clothing. In 2024, 5,544 kg of work coats were purchased. In 2023, this was 2,519 kg. The increase is due to stricter rules requiring coats to be changed after every break.

Wood and pallets

Broken pallets are disposed of separately.

Hazardous waste

Chemical waste

Combilo produces very little chemical waste. Batteries, toners, cleaning and maintenance product residues and small quantities of paint residues are collected separately and recycled where possible.

Waste scan

In 2025, we will conduct a waste scan to take more targeted steps towards circular business operations and lower CO₂ emissions. This scan will identify where material use can be avoided, where reuse is possible and where fermentation or conversion into a usable raw material is feasible. It will also look at how supply and demand within the chain can be better aligned to make better use of residual flows.



3.1.4 Climate impact of products

The greenhouse gases released during the cultivation and transport of fresh fruit and vegetable products that are not managed by Combilo and the extent to which the fresh 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 climate impact of our fresh fruit and vegetable products is not yet clear. We are working with the sector and the GroentenFruit Huis (Dutch Fresh Produce Association) to develop a standardised calculation method to measure this environmental impact.

However, this does not mean that we are waiting for this information to become available: we are actively engaged in environmental and social supplier requirements to influence the climate impact in the chain.

Impacts, risks and opportunities

Positive impact	Negative impact
No positive impact identified.	<ul style="list-style-type: none">● Pressure on energy networks (potential): Our energy consumption can put pressure on local energy networks, which indirectly contributes to climate change.● Scope 3 emissions (actual): Our activities cause greenhouse gas emissions in scope 3, which contributes to climate change.
Opportunities	Risks
<ul style="list-style-type: none">● Climate-resilient cultivation: By growing climate-resilient products, we can reduce the risks of climate change impacts, such as crop failure.● Carbon sequestration: By sequestering carbon in the soil, we can reduce our current negative impact on climate change.● Generating electricity: Providing electricity offers the opportunity to improve energy supply, which contributes to economic growth and the well-being of communities.● Efficient land use: Efficient use of agricultural land through greenhouse horticulture reduces the actual negative impact on the environment and people.	<ul style="list-style-type: none">● Transition risks: Changes in policy, regulations or market demand as a result of climate change can lead to higher costs or reduced market access.● Physical risks: Climate change can lead to extreme weather or changed climate conditions, causing damage to crops or disrupting supplies.
Legend: <ul style="list-style-type: none">● Impact, risk or opportunity from Sector DMA● Impact, risk or opportunity from Combilo DMA	

Environmental certifications and emissions in the chain

The emissions released during the cultivation, packaging and transport of fresh fruit and vegetable products are largely outside the scope of our direct business operations. These emissions are part of scope 3 and are caused in links of the chain that we do not manage ourselves. We try to influence this through our purchasing policy. Suppliers receive our Code of Conduct, which sets out the environmental and social requirements they must meet. Environmental certifications are an important tool in this regard.

We monitor the volume of products purchased and the certifications they fall under on an annual basis. In 2024, 39% of our purchasing volume was certified according to an environmental standard, such as Bio or On the way to PlanetProof. These certifications set requirements for energy consumption, use of fertilisers and crop protection, among other things, and thus provide guidance for controlling emissions and climate impact during cultivation.

We realise that reducing emissions in the chain requires investment from growers. We are in constant dialogue with our chain partners on this issue to ensure that sustainability measures remain feasible and practicable.

The number of certifications is discussed in the chapter on responsible procurement, starting on page 78.

Providing insight into chain emissions (scope 3)

The calculation method for the sector will be developed on the basis of the Product Environmental Footprint Category Rules (PEFCR). These guidelines, developed by the European Commission, help us to evaluate the life cycle (LCA) of fresh fruit and vegetable products. This enables us to assess and improve the environmental performance of the products in a comparable manner. We expect this information to be available from 2025. We will then be able to formulate targets for the climate impact of our products.

SBTi (Science Based Targets initiative)

In 2025, we will commit to a science-based emissions target in accordance with the Science Based Targets initiative (SBTi). This target relates to our scope 1, 2 and 3 emissions and forms the framework for reducing greenhouse gases within our own organisation and in the chain.

Our scope 1 and 2 emissions are discussed in the Emissions chapter, starting on page 57.





3.1.5 Emissions

The greenhouse gases (CO₂ eq) released from and the energy consumption of 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 consider climate change to be a major risk to the stability of fruit and vegetable cultivation. We also recognise that we ourselves contribute to this. That is why we have drawn up a CO₂ reduction plan as part of our sustainability strategy.

Impacts, risks and opportunities

Positive impact	Negative impact
No direct positive impact identified.	<ul style="list-style-type: none">● Climate change (actual): Negative impact on the climate due to scope 1 and 2 greenhouse gas emissions.
Opportunities	Risks
<ul style="list-style-type: none">● Crop improvement: Breeding and improving crop varieties can lead to more resilient crops and better quality, with benefits for the entire chain.● Land use: Less and more efficient use of land through greenhouse cultivation.	<ul style="list-style-type: none">● Physical climate risks: Increased likelihood of damage or disruption in the value chain as a result of physical climate changes such as extreme weather, drought or flooding.● Transition risks: Risks associated with the transition to a low-carbon economy, including stricter regulations, rising costs or changing market demands.● Energy supply: Risk of insufficient or inconsistent availability of energy for production and logistics.
Legend: <ul style="list-style-type: none">● Impact, risk or opportunity from Sector DMA● Impact, risk or opportunity from Combilo DMA	

Climate mitigation plan

We aim to reduce our scope 1 and 2 emissions by 50% compared to the base year 2022 by 2030. In 2025, we will formally commit to this target in accordance with the guidelines of the Science Based Targets Initiative (SBTi). Our climate mitigation plan consists of three parts::

Our electricity consumption

- Possible expansion of solar panel installations and/or
- Storage of electricity in batteries and/or
- Purchase of green electricity.

Our gas consumption

- Possible complete switch to electric heating.
- Exploration of geothermal energy as an alternative.

Our mobility

- Achieving emission-free domestic transport, depending on technological developments.

Transition plan

In 2025, we will update the transition plan, which sets out both the short-term and long-term targets for emission reductions. At the same time, we are conducting internal research into the expected energy requirements in the coming years and into an appropriate energy mix that can meet these requirements in a realistic and future-proof manner. The emphasis is on measures that are not only technically feasible, but also practical within our business operations.

Policy monitoring

Our sustainability strategy, including our CO₂ and climate targets, is assessed by internal audits and external checks, such as ISO 14001 and SMETA. The sustainability team monitors and evaluates progress towards our targets on a quarterly basis.

Scope 1, 2 and 3

We report our emissions in accordance with the Greenhouse Gas Protocol (GHG Protocol). This international standard helps companies to understand their greenhouse gas emissions by distinguishing between three categories: scope 1, scope 2 and scope 3.

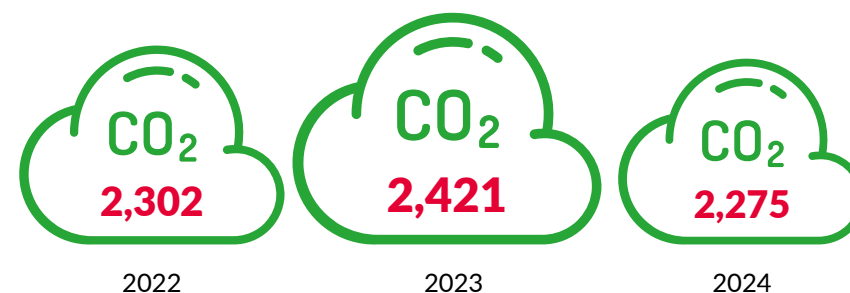
- Scope 1 covers direct emissions from our own sources, such as the fuel consumption of vehicles and installations.
- Scope 2 concerns indirect emissions from the consumption of purchased electricity.
- Scope 3 includes other indirect emissions in the chain, such as transport by third parties, commuting, waste processing and cultivation.

The reported emissions are expressed in CO₂ equivalents (CO₂ eq), a measure that also includes other greenhouse gases such as nitrous oxide (N₂O), methane (CH₄) and fluorinated gases (F-gases).

Company emissions (scope 1 and 2)

In 2024, our business activities resulted in total emissions of 2,275 tonnes of CO₂. This is a decrease of 6% compared to 2,421 tonnes of CO₂ in 2023 and 1% lower than the level in the base year 2022, when 2,302 tonnes of CO₂ were reported.

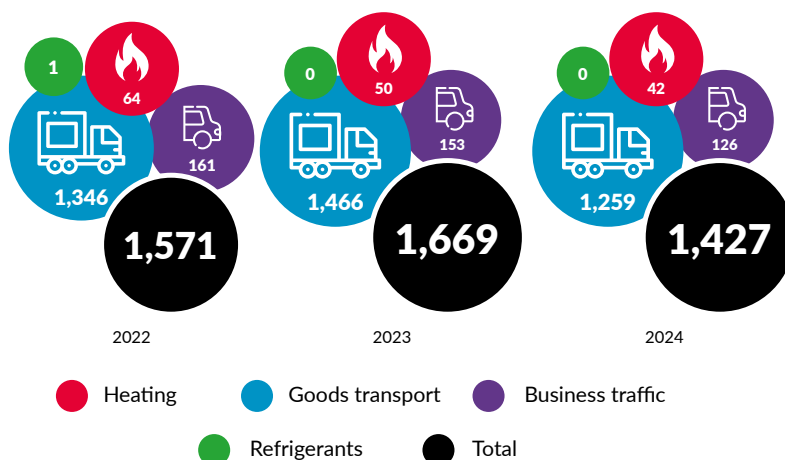
CO₂ emissions Scope 1 and 2 (in tonnes CO₂)



Scope 1

Our scope 1 emissions come from direct activities within the company. We burn fuel for heating, transport goods with our own trucks and drive company cars. We also record emissions from refrigerant leaks. In 2024, these sources together resulted in 1,427 tonnes of CO₂ emissions. This amounts to 63% of total emissions within scope 1 and 2.

Emissions Scope 1 (in tonnes CO₂)



Transport of goods

Emissions from goods transport (1,259 tonnes of CO₂) account for by far the largest share of emissions in scope 1 and 2. This is due to the long distances our diesel trucks travel to destinations in countries such as Germany, Poland and the United Kingdom. To limit these emissions, we aim to achieve the highest possible load factor. In 2024, we achieved a load factor of 93%, compared to 94% in 2023. This relates to our own trucks that cross the border.

We closely follow technological developments in freight transport. For long distances, there are currently no emission-free alternatives available that meet requirements such as range and charging infrastructure. We will continue to monitor the possibilities for electric and hydrogen transport and switch to these as soon as they are technically and operationally feasible.

Business traffic

Business traffic with lease cars also contributes to our Scope 1 emissions. In 2024, this amounted to 126 tonnes of CO₂, a decrease of 18% compared to 153 tonnes of CO₂ in 2023. Our goal is to halve emissions from our own mobility, including both goods transport and business traffic, by 2030 compared to 2022. This equates to a target value of 1,150 kg CO₂.

Fuel and heat

Gas consumption fell by 69% in 2024 compared to 2017. This reduction has been achieved by switching to electric heating in a large part of the climate control systems in the offices and in the heating system of the warehouse offices. As a result, CO₂ emissions have been reduced by 8 tonnes compared to 2023.

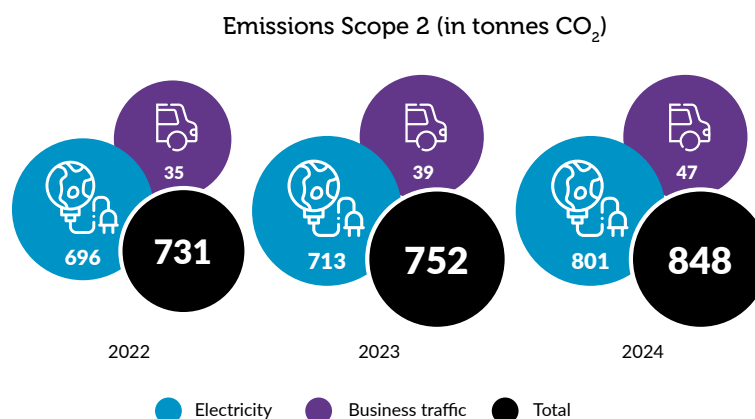
Refrigerants

Our products are stored in a refrigerated environment. The refrigeration systems run continuously and are serviced regularly. In the event of a technical malfunction, ammonia (NH₃) or CO₂ may leak. In 2024, emissions from leaks rose slightly from 99 kg in 2023 to 105 kg.

Scope 2

Our Scope 2 emissions consist of electricity consumption at our location and the electric charging of company vehicles. The majority of these emissions come from the purchase of grey electricity, which resulted in emissions of 801 tonnes of CO₂ in 2024.

Further reduction of scope 2 emissions requires investments in building-related installations and electric means of transport. The goal is to reduce CO₂ emissions from electricity and gas to 0 kg by 2030, thereby halving our total emissions in scope 1 and 2 compared to 2022.

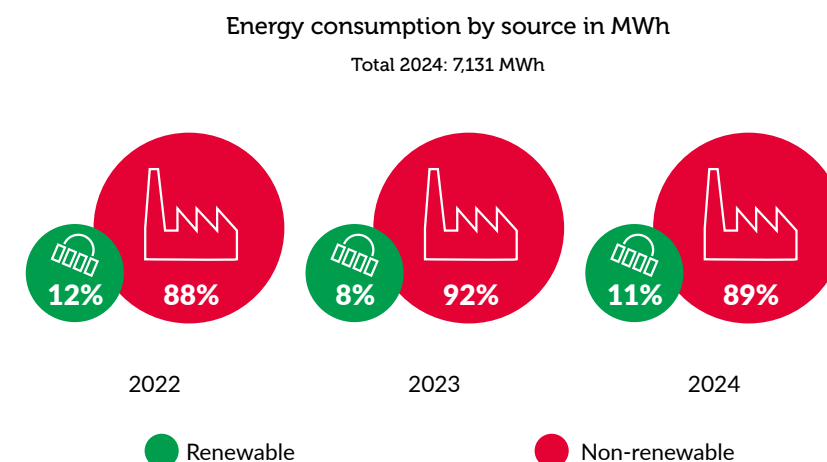


Energy

Our electricity consumption increased in 2024 compared to 2023. This is due to the digitisation of processes and the increase in electric driving. At the same time, we had to purchase less electricity because we generated more electricity ourselves with our solar panels. We use 4,000 solar panels and are investigating how we can expand this number. However, grid congestion at our location makes expansion difficult in the short term. We are closely monitoring developments in grid capacity and preparing for expansion as soon as it is technically possible.

In total, we generated 939 MWh of solar power, of which we fed 159 MWh back into the grid. The remaining electricity requirement was met with 1,495 MWh of purchased electricity. Our total energy consumption in 2024 amounted to 7,131 MWh. Of this, 11% came from renewable sources, mainly our own solar power (780 MWh). The remaining 89% (6,351 MWh) came from non-renewable sources such as natural gas, petrol, diesel and grey electricity.

For more information about energy consumption, see the chapter *Additional information* starting on page 110.





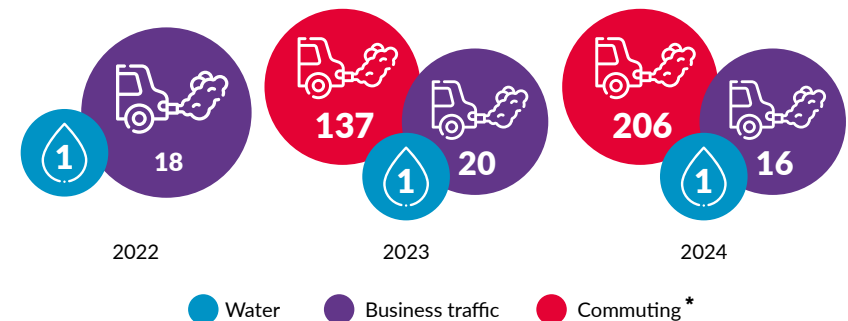
Scope 3

Scope 3 emissions involve complex calculations and depend on data from the chain. At present, our insight into these emissions is limited. We expect clear and uniform calculation methods to be available by mid-2025. This will provide greater insight into chain emissions and enable us to include more scope 3 data in the next sustainability report.

For more information about our current measures to reduce chain emissions, see the chapter on the climate impact of our products starting on page 54.

The emissions we have already identified come from water consumption at our site, commuting by employees and business travel, including air travel. In 2024, these emissions amounted to 223 tonnes of CO₂, compared to 158 tonnes of CO₂ in 2022. The increase can largely be explained by the lack of data on commuting in 2022 and 2023. In 2024, this traffic accounted for 92% of the reported scope 3 emissions.

Emissions Scope 3 (in tonnes CO₂)



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



3.2 Social

3.2.1 Food-safe and healthy products

The safety of consumers in consuming food products and the health and quality value of the products.

One of our core values is "Contribute", i.e. contributing to a healthy lifestyle. This forms the core of our business model, which is aimed at bringing safe and healthy fresh fruit and vegetable products to the customer. Quality and food safety are self-evident requirements for consumers. We comply with the law and guarantee 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. In addition, we impose strict requirements on our suppliers before they are allowed to deliver their products. All fresh fruit and vegetable products we trade meet at least the GLOBALG.A.P. requirement. Every year, we set targets for our food safety culture, enabling us to work in a targeted and food-safe manner.

Impacts, risks and opportunities

Positive impact	Negative impact
<ul style="list-style-type: none">● Healthy nutrition (actual): Our products make a positive contribution to society by offering healthy and nutritious food.	<ul style="list-style-type: none">● Product safety (potential): Unsafe or incorrectly processed products can have a negative impact on the health and safety of consumers.
Opportunities	Risks
<ul style="list-style-type: none">● Reputation: The company's reputation can be improved by supporting consumers in making healthy choices.● Development: The continued development and safeguarding of healthy and safe products contributes to consumer confidence and strengthens our market position.	<ul style="list-style-type: none">● Food availability: Excluding certain individuals or groups from access to food can lead to inequality and social tensions, resulting in fines and loss of customers.● Chemicals: The use of chemicals that may affect consumer health and safety can damage the company's reputation and undermine consumer confidence.
<p>Legend:</p> <ul style="list-style-type: none">● Impact, risk or opportunity from Sector DMA● Impact, risk or opportunity from Combilo DMA	

Food safety and healthy products policy

General policy

Fruit and vegetables are fundamentally suitable for a healthy lifestyle. However, there are risks, such as the use of pesticides, spoilage and contamination. Our quality system is designed to manage these risks and guarantee food safety. The system complies with national and EU legislation and is based on the HACCP guidelines (Hazard Analysis and Critical Control Points). Our policy for food safety and healthy products is laid down in our Code of Conduct and applies to the entire business process, including all products, systems, buildings and sites.

Certifications

Our quality system is certified according to the following standards:

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



Combilo Food Solutions

Additional food safety requirements apply to the processing of puréed vegetable products at Combilo Food Solutions. We have adapted our quality system to meet these requirements. This led to us obtaining the IFS Food 8 certificate at Higher Level in 2024.

More information about this entity can be found in the chapter on Residual AGF stream starting on page 43.

Responsibilities

The quality team, led by the sustainability and quality manager, is responsible for setting up, implementing and improving the system. They collect, analyse and report quality data and inform the management board. The commercial director has final responsibility. Employees are obliged to comply with the parts of the quality system that apply to them.

Food safety risks and control

The quality system protects consumers against various potential risks. An important point of attention is the possible exceeding of residue standards through the use of crop protection products. In addition, we control the risk of the presence of pathogens, i.e. disease-causing micro-organisms. Physical contamination of products, for example by glass or metal parts, is also prevented through our quality procedures. Finally, we take measures against spoilage, such as temperature control and timely product rotation.

No allergens are processed in our production area. However, we do trade in products such as celeriac and celery. To prevent cross-contamination, we use separate product flows and hygiene measures. Germs pose a slightly higher risk to vulnerable groups, such as young children, the elderly and immunocompromised patients. These risks are also controlled by following specific product procedures

Measures

Every year, in addition to implementing the food safety system, we take targeted measures to strengthen our food safety culture, processes and systems. Below is an overview of the measures that have already been implemented and those planned for the coming year.

Measures taken in 2023 and 2024

- Developing e-learning modules for employees and machine operators.
- Digitising production records.
- In-house management training for production team leaders.
- Appointing an external confidential adviser in addition to the internal confidential adviser.
- Adding a reporting procedure to the website.
- Continuing the digitisation of processes.
- Adapting staff facilities, such as hand washing stations.
- Organising feedback sessions with employees on food safety.
- Revising the structure of the quality manual.

Planned measures for 2025

- Further development of e-learning modules in combination with physical meetings with employees on the theme of food quality and health.
- Further digitisation of processes.

Product safety and quality measurements

Product quality

Products are inspected upon receipt by a team of expert inspectors. They check the product against EU trade standards or customer standards. Stock and exit checks are also carried out. In 2024, 115,368 inspections were carried out.

In addition to product inspections, we have products tested for microbiological and chemical hazards. These tests are carried out by accredited laboratories. In 2024, we carried out 214 residue analyses, compared to 350 in 2023. The decrease in the number of analyses is due to fewer individual deliveries in 2024; products were delivered in larger volumes per batch, which meant that fewer individual batches had to be analysed.

In 2024, 41 microbiological analyses were carried out, which is an increase compared to 25 in 2023. This increase is due to the new product line from Combilo Food Solutions. We carry out additional analyses on these processed products to guarantee food safety.

Complaints

In 2024, we received 21 complaints, five fewer than in 2023. This represents a reduction of 19.2%. These complaints came from our customers, including retailers and traders. Sometimes these reports may come from consumers who have submitted complaints via these customers. The number of residue exceedances of customer requirements and the number of labelling errors have decreased. The number of complaints about foreign objects in product deliveries remained the same in 2024; however, none of these could be traced back to Combilo. All complaints were carefully investigated and fed back to the customer in accordance with our procedures.

Targets

We remain committed to continuously improving our food safety system and culture. To guarantee 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.
- Every employee must achieve a minimum score of 66% in the annual e-learning training course on food safety.
- Maintain or reduce the number of complaints compared to 2024.
- Receive no reports via the reporting procedure or via the confidential adviser on food safety.
- No deviations from critical control points at Combilo Food Solutions.



3.2.2 Health and safety of Combilo employees

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

To provide our customers with fresh, high-quality products, we need skilled and committed employees who work well together. This is essential for flexibility and reliable delivery. That is why we pay systematic attention to the people who work for us, whether they are permanent employees or temporary workers.

Impacts, risks and opportunities

Positive impact	Negative impact
<ul style="list-style-type: none">● Facilities (actual): The presence of sufficient toilets, separate changing rooms with lockers, a canteen and a gym contributes to a comfortable working environment.● Appreciation and recognition (actual): Employees regularly receive tokens of appreciation, such as gifts on birthdays and public holidays, and an annual party.● Safety of the working environment (actual): We have strict safety measures and clear instructions in place. These measures are embedded in our procedures and ensure a safe working environment.● Inclusiveness (actual): We adapt work and working hours for employees with (temporary) disabilities, which contributes to sustainable employability.	<ul style="list-style-type: none">● Accident safety (actual): Despite all preventive measures, there remains a risk of accidents at work, with consequences for the health and job satisfaction of Employees and disruption to business operations.● Psychosocial stress (actual): Prolonged work pressure, seasonal peaks or lack of support can lead to stress-related complaints and absenteeism.
Opportunities	Risks
<ul style="list-style-type: none">● Reputation and trust: Demonstrable compliance with safety rules contributes to a reliable image among employees, customers and regulators.● Sustainable employability: By tailoring working conditions to personal needs, we increase the employability and satisfaction of employees.	<ul style="list-style-type: none">● Accidents at work: Inadequate compliance with safety measures increases the risk of accidents and injuries in the workplace.● Non-compliance with legislation: Weakening and incorrect application of regulations can lead to sanctions or damage to your image.● Employee turnover: Failure to comply with labour laws can lead to employee unavailability, higher costs, claims and reputational damage.
Legend: <ul style="list-style-type: none">● Impact, risk or opportunity from Sector DMA● Impact, risk or opportunity from Combilo DMA	

Terms of employment

Collective bargaining agreement (CBA)

All employees and temporary workers are covered by a collective bargaining agreement. Our truck drivers are covered by the collective bargaining agreement for professional goods transport. All other permanent employees are covered by the collective bargaining agreement for the fruit and vegetable wholesale trade. Temporary workers are covered by the collective bargaining agreement for temporary workers, but we treat them in the same way as permanent employees in comparable positions. This means that the collective bargaining agreement for the fruit and vegetable wholesale trade also applies to them indirectly.

Salary

We use fixed salary scales for employees covered by a collective bargaining agreement. The positions are divided into groups A to G. All wages within the job classification system are above the statutory minimum wage. Employees with an hourly wage receive overtime compensation in cash or time off in lieu. An all-inclusive salary includes a thirteenth month as compensation for overtime.

Leave arrangements

We believe that employees perform best when there is a good balance between work and private life. We comply with the relevant legislation and regulations and the collective bargaining agreement, but also take personal circumstances into account where necessary.

We apply the statutory regulations regarding pregnancy and parenthood. Our collective bargaining agreement also offers a supplementary scheme for additional birth leave. Partners are entitled to five weeks of additional birth leave. The UWV compensates 70% of the salary and we supplement this with 30% via the collective bargaining agreement. Paid parental leave is also possible and is regularly taken.

In 2024, one employee took maternity and childbirth leave. Seven employees made use of additional birth leave. Three employees took paid parental leave and two employees opted for unpaid parental leave.

Employment

Most new employees start with us on a one-year contract. This gives both parties the opportunity to assess whether the position and working relationship are as expected. We intend to convert these contracts into permanent employment after one year. If there is any doubt, we will extend the contract for a specific period. We also have a limited number of on-call contracts, mainly for students with a part-time job or pensioners who would like to continue working for a few hours a week.

More information about our workforce can be found in the Employees chapter, starting on page 22.

Health and safety policy

General policy

Our health and safety policy has been drawn up to ensure the safety of our employees and at the same time promote sustainable employability. Given the high seasonal workload, we depend on both our own employees and temporary workers. It is very important that they work safely in a pleasant environment. To ensure optimal working conditions for our temporary workers, we work with permanent employment agencies on a long-term basis. Visitors must also comply with the safety regulations. Upon arrival, they agree to our safety requirements.

The health and safety policy includes:

- Written inventory and evaluation of risks to which employees are exposed.
- Drawing up an action plan based on the risk assessment.
- Providing information and instruction on health and safety to employees.
- Monitoring working conditions through monthly checks.
- Providing personal protective equipment.
- Recording accidents and near accidents.
- Reporting deaths, hospital admissions and permanent injuries to the labour inspectorate.
- Organising company emergency response.
- Limiting psychosocial stress at work.

Policy statement and human rights

Every new employee receives our policy statement upon commencement of employment. This applies to all employees and is in line with internationally recognised frameworks, such as the Ethical Trading Initiative Base Code (ETI Base Code), the International Labour Organisation Declaration on Fundamental Principles and Rights at Work (ILO Declaration) and the Organisation for Economic Co-operation and Development Guidelines for Multinational Enterprises (OECD Guidelines). Our policy statement sets out clear rules and standards on human rights, child labour, forced labour and conduct. Our anti-discrimination policy protects the cohesion of all employees, regardless of background, education, sexual orientation or origin.

More information about the ETI Base Code can be found in the chapter on Health and safety of supply chain employees starting on page 72.

Safety measures

Health and safety team

Our working conditions team (Arbo team) conducts a risk assessment and evaluation (RA&E) every four years and works continuously on improvements. We draw up an action plan based on the RA&E. We are supported in this by an external health and safety consultancy and our own emergency response team (BHV). In addition, we conduct monthly internal audits to assess safety and knowledge among employees.

Our managers supervise the health and safety of our employees on a daily basis. Where necessary, we take measures in consultation with HR and the Quality department. We adapt our policy to continue to guarantee a safe and healthy working environment.

Safety regulations and personal protective equipment (PPE)

Access to the warehouse is only permitted with the appropriate personal protective equipment (PPE). Employees wear shoes with steel toe caps; visitors are provided with overshoes with steel toe caps. Visitors must also keep their distance from the production lines. Protective clothing and headgear are mandatory for everyone in the warehouse. Additional safety regulations apply to Combilo Food Solutions.



Controls and audits

We guarantee safety in the workplace by conducting a monthly internal audit. In order to identify areas where we can further improve our health and safety policy, we had a SMETA audit (Sedex Members Ethical Trade Audit) carried out in 2023. We are still acting on the recommendations from this audit. The guidelines help us to protect employees from unsafe working conditions, overtime, discrimination, low wages and forced labour.

Health measures

Work environment and vitality

We have designed our workplace to contribute to the well-being and satisfaction of our employees. All facilities are designed to create a pleasant and comfortable working environment. There are sufficient toilets, separate changing rooms with lockers (for warehouse and small package employees) and a canteen. During breaks, a wide range of food is available, including sandwiches, fillings, soup, salads, eggs, dairy and soft drinks, and snacks. In 2024, we extended this range with a salad bar.

In addition, our premises have a gym that is available to permanent employees. They can use it free of charge before or after work. A professional trainer is available four hours a week.

Sustainable employability

For us, sustainable employability means that employees are able and willing to continue doing their work now and in the future until they reach retirement age. We support this by creating opportunities for advancement, promoting a healthy work-life balance and offering flexible working hours or adapted work when necessary. We take into account the personal situations of employees in different phases of their lives and careers. This has resulted in a good number of long-serving employees and colleagues who continue to work for us even after reaching retirement age.

More information about career opportunities within Combilo can be found in the Training and education chapter, starting on page 75.

Lease bicycle scheme

Since 2024, employees with a permanent contract have been able to take advantage of a lease bicycle scheme. This scheme applies regardless of the distance between home and work or whether the employee has a lease car. Our aim is to encourage employees to cycle to work more often and get more exercise.

Contact points

Employees can make an anonymous appointment with the occupational health and safety service for health-related questions.

Employee satisfaction survey

Healthy and motivated employees who enjoy their work are of great value to us. That is why we regularly conduct employee satisfaction surveys. This gives us insight into how employees feel, what is going well and what could be improved. An external party conducts the survey and guarantees anonymity. Based on the results, we take targeted measures to continue to motivate employees, resolve issues and maintain positive points.

The most recent survey by our occupational health and safety service was conducted in 2023. It looked at psychosocial workload (PSA). The survey consisted of a document analysis, a questionnaire about work pressure and undesirable behaviour, and group interviews. The results show that we have clear rules of conduct and offer sufficient support in the event of work-related stress. Employees appreciate the working atmosphere. At the same time, it emerged that awareness of confidential advisers could be improved and that we could monitor working conditions even more closely. We have therefore made information about confidential advisers more visible and added additional health and safety checkpoints to our internal audits.

Interviews with temporary workers

We also consider the well-being of temporary workers to be important. We work exclusively with employment agencies that are NEN 4400 certified and carry out regular spot checks. These include checking payslips to ensure that remuneration is fair.

In 2024, we started interviewing temporary workers. The aim is to identify any potential abuses relating to living conditions or ethical violations, such as exploitation, coercion or discrimination.

No issues were identified in the first year. Nevertheless, we believe it is important to continue monitoring this. Temporary workers are at increased risk of poor living conditions, especially if they have a migrant background. This risk is exacerbated by language barriers or income dependency. We have therefore included an annual check in our HR agenda.

Work-related incidents

Incidents

In 2024, we recorded two work-related incidents among our own employees. No incidents were reported among temporary workers. After each incident, we investigate the cause and take measures where necessary. In both cases, the cause was carelessness. We have spoken to the employees concerned about this.

Number of accidents own employees	2023		2024		2025
	target	result	target	result	target
Without permanent injury	0	0	0	2	0
With permanent injury	0	0	0	0	0
With fatal outcome	0	0	0	0	0

Number of accidents temporary workers	2023		2024		2025
	target	result	target	result	target
Without permanent injury	0	1	0	0	0
With permanent injury	0	0	0	0	0
With fatal outcome	0	0	0	0	0

Reports, complaints and discrimination

It is our policy that employees report unsafe situations immediately. This applies to physical risks as well as social insecurity, such as inappropriate behaviour or discrimination. We have a zero-tolerance policy for undesirable behaviour. Managers are easily accessible.

In addition, employees can contact an internal or external confidential adviser (anonymously) or use the reporting system. People outside the organisation also have access to this system.

Upon commencement of employment, employees receive information about the complaints procedure. This also sets out the communication steps. The procedure guarantees confidentiality in discussions with the confidential adviser and protects employees against disadvantage, even if a formal complaint is submitted to the complaints committee. To date, no use has been made of the complaints committee.

The contact details of the confidential advisers are displayed on screens in the warehouse, the canteen and at the small parcel location. They are also available in the online work environment. This information is available in three languages so that temporary workers also have access to the right contact persons.

In 2024, one informal report of discrimination was made. We are committed to equal treatment of employees and have taken action in this regard.



3.2.3 Health and safety of chain employees

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

We consider both permanent employees and temporary workers employed by our growers to be part of our chain. The seasonal nature of the fresh fruit and vegetable sector is most evident among growers who do not produce year-round. During the harvest, extra staff are needed. As a result, many employees in our chain work through a temporary employment agency. As with our own temporary workers, we take into account the increased risks of deteriorating social conditions, such as exploitation, poor housing or unfair prices and wages.



Impacts, risks and opportunities

Positive impact	Negative impact
<ul style="list-style-type: none">● Employment (potential): Providing employment, with potentially beneficial effects on economic, social and cultural rights.	<ul style="list-style-type: none">● Child labour (potential): Children aged between thirteen and eighteen in the value chain may be involved in child labour.● Forced labour (potential): Employees in the value chain may be exposed to forced labour.● Human rights (potential): Employees in the value chain may be subject to human rights violations.● Housing (potential): Employees in the value chain may be housed in inadequate accommodation.
Opportunities	Risks
No direct opportunities identified.	<ul style="list-style-type: none">● Health and safety: Failure to comply with health and safety regulations can lead to supply chain disruptions.● Reputation and legal consequences: Unsafe working environments can lead to strikes, lawsuits and reputational damage.
Legend: <ul style="list-style-type: none">● Impact, risk or opportunity from Sector DMA● Impact, risk or opportunity from Combilo DMA	

Healthy, safe and ethical working conditions in the chain

To guarantee the health and safety of chain employees, we require our suppliers to sign our Code of Conduct. In this code, we ask them to commit to the Ethical Trading Initiative Base Code (ETI Base Code). This code of conduct is based on conventions of the International Labour Organisation (ILO) and contains the following principles:

- 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 must be no discrimination.
- Regular employment must be offered.
- There must be no cruel or inhumane treatment of employees.

Suppliers who do not wish to sign our Code of Conduct or who do not comply with it will not be considered for cooperation. We will terminate the cooperation with existing suppliers if they do not commit to the agreements. Our operational director is responsible for the implementation of this policy.

In addition to the Code of Conduct, we assess working conditions in the chain through social certifications at growers. In 2024, 87% of our purchasing volume came from growers with social certification. In 2023, this share was 91%. We continue to work actively on further improvements and aim to increase this percentage to 94% by 2030.

More information about social, environmental and ethical sustainability requirements for suppliers can be found in the chapter on Responsible procurement starting on page 78.

Risks and special circumstances for supply chain employees

The majority of our purchased products (91%) come from the Netherlands, which is considered a low-risk country. Working conditions within this chain are generally well regulated. The applicable laws and regulations, such as the Working Conditions Act (Arbowet) and the collective bargaining agreement for temporary workers, provide clear standards for safety, wages and working conditions.

Nine per cent of our products come from other countries, 6% of which are from the European Union (excluding the Netherlands). Chain employees in these EU countries are at moderate risk of deteriorating working conditions. The remaining 3% of our products come from outside the EU. We classify these regions of origin as high risk with regard to working conditions.

We have identified the most significant risks for employees in the fresh fruit and vegetable chain. These mainly occur outside the Netherlands and include:

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

Temporary workers in the chain

We are aware of the risks faced by temporary workers. These risks are even greater for temporary workers with a migrant background. Due to their dependence on income, they are at risk of ending up in poor housing and are more susceptible to forced labour. In addition, these employees often face a language barrier. These risks are difficult to identify because these employees are less likely to report poor conditions for fear of losing their job and visa.

Health and safety

Because 91% of our products are manufactured in the Netherlands, we know that these chain employees are covered by a safety plan that complies with the Working Conditions Act (Arbowet). To limit the risk of unsafe working conditions for supply chain employees outside the Netherlands, we require all our suppliers to comply with international human rights standards. This includes providing hygienic and safe working conditions.

Child labour

Within our Dutch chain, the risk of child labour under the age of 13 is very low, as this is prohibited by law under the Working Conditions Act. However, we do see an increased risk among young people between the ages of 13 and 18 who are looking for a part-time job, for example in greenhouses. Work in greenhouses is permitted from the age of 16. This usually concerns young people who voluntarily take on a summer or weekend job.

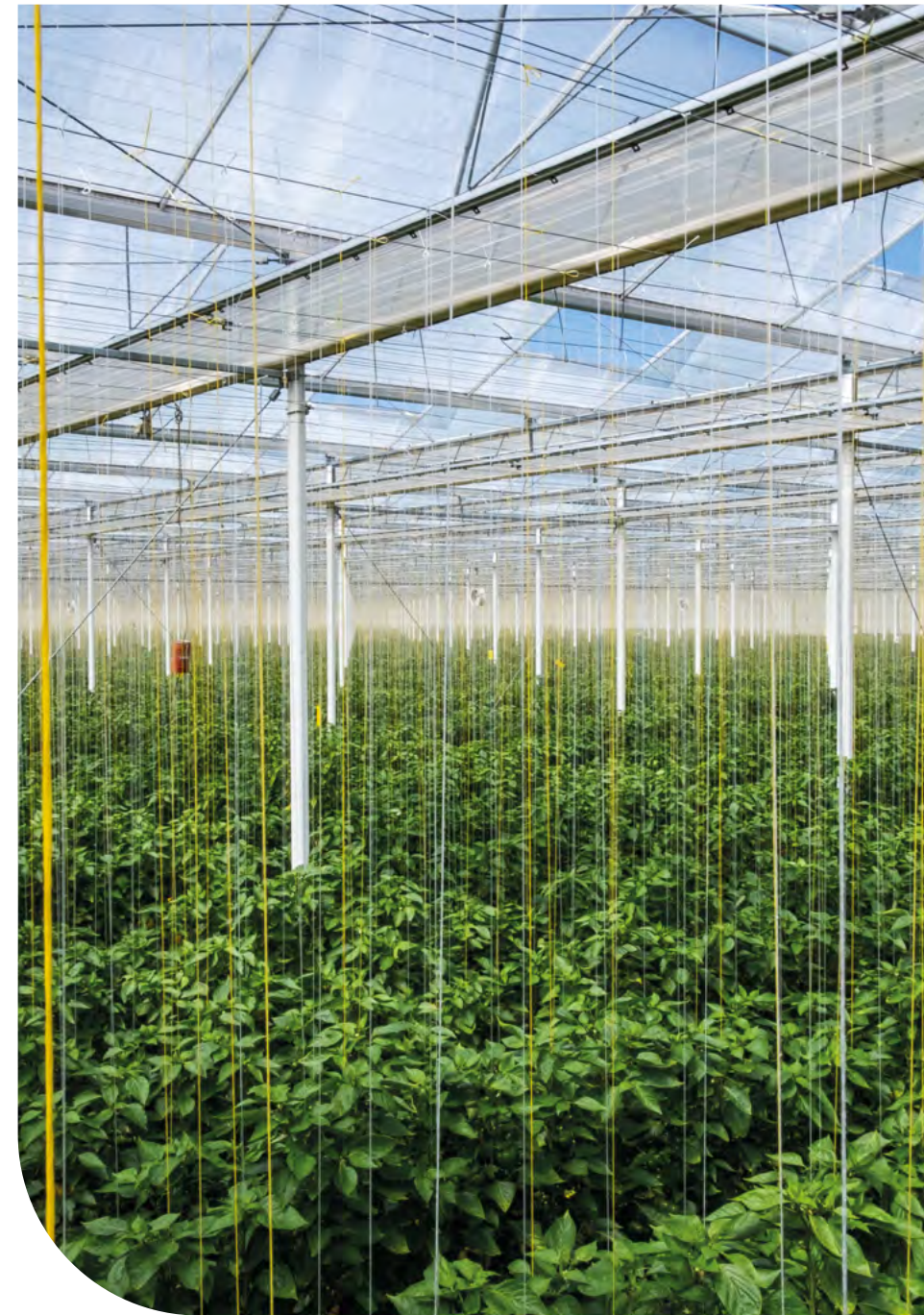
We assume that our suppliers check the age of young people when they are hired. This is externally assessed during social audits.

Equal pay

The collective bargaining agreement for temporary workers stipulates that they must receive the same pay and work under the same conditions as permanent employees in comparable positions. This gives us a good insight into the pay scales and terms of employment of chain employees.

Chain employee reporting centre

Employees, customers and other stakeholders can submit reports via our website. This also applies to chain employees who wish to report unsafe working conditions or, in serious cases, bring violations of rules to our attention.



3.2.4 Training and education

Opportunities for employees to develop personally and professionally, alongside their current work and role.

Being able to work in a pleasant and healthy environment is very important. Combilo therefore considers the long-term employability of its employees to be a key priority. Where necessary and possible, we empower our employees or adapt their work to their physical capabilities. We also offer employees the opportunity to grow within the organisation and work on their personal development. This keeps our employees motivated and ensures they enjoy coming to work.

Training and development policy

Training programme

We see the development and training of employees as an important means of achieving our business objectives and contributing to employee satisfaction. Within our training programme, we distinguish between:

- **Collective training:** these form the basis for carrying out work and are necessary to comply with legislation and regulations. They apply to all Combilo employees and focus on areas such as food safety, occupational safety and environmental regulations. We also offer language training for employees with a migrant background.
- **Job related training:** these courses offer employees in specific positions the opportunity to expand their knowledge. Examples include advanced training for machine operators, product knowledge sessions for commercial employees and product training for quality controllers.
- **Individual training:** these are training courses or coaching programmes that stimulate the personal development and growth of employees. An example is improving commercial skills.

Impacts, risks and opportunities

Positive impact	Negative impact
<ul style="list-style-type: none"> • Employee satisfaction (actual): Good and safe working conditions have a positive influence on the satisfaction of your own employees. • Terms of employment (actual): Attractive terms of employment have a positive influence on the satisfaction of our own employees. • Health and safety (actual): Required training and certifications have a positive effect on the health and safety of our own employees. 	No direct negative impact identified.
Opportunities	Risks
<ul style="list-style-type: none"> • Performance development: Training and skills development have a positive effect on the performance of your employees. • Working environment: A favourable working environment offers opportunities for employee retention, efficiency and productivity. 	<ul style="list-style-type: none"> • Terms of employment: Failure to comply with adequate terms of employment leads to a risk of employee unavailability, higher costs, claims and reputational damage.
Legend: <ul style="list-style-type: none"> • Impact, risk or opportunity from Sector DMA • Impact, risk or opportunity from Combilo DMA 	

The collective training courses are evaluated annually by employees and managers in order to continuously improve them. Training courses in food safety, the environment and health and safety are necessary due to certification requirements. Employees are tested annually on their knowledge and skills. In 2024, we focused our training on:

- Managers: in the winter of 2023/2024, we organised a follow-up leadership training course for team leaders and employees with a managerial or coordinating role, focusing on management and communication.
- Communication: permanent employees and temporary workers with a coordinating role have taken a language course.

Allocation and budgeting

All training courses within Combilo must be approved in advance by the management board. The HR department is responsible for this process and presents the training needs of employees for the coming year.

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

A training agreement is drawn up with the employee concerned for each individual training course. This agreement includes a repayment arrangement in the event that the employee does not complete the training, leaves prematurely or leaves the company within three years of completion.

Onboarding training

When they join the company, new employees receive onboarding training to familiarise them with all aspects of the company and provide them with information about Combilo's policies and rules of conduct.

Performance reviews and individual training needs

We conduct annual performance reviews with all our employees. These reviews take place in December and January and focus on performance in the past year and objectives for the coming year. Training and development needs are also discussed.

In addition, employees can discuss their individual training wishes with their manager. Training needs are a regular topic of discussion during monthly HR meetings with managers, ensuring that this theme receives attention throughout the year.



E-learning

Combilo offers collective training courses via an e-learning platform. This allows us to easily reach employees and cover topics in greater depth. The e-learning platform enables us to monitor whether employees have completed their training courses, whether they have understood everything and, if necessary, offer additional training. We will continue to develop and expand these e-learning courses in the coming years. This will enable us to provide even better, faster and more targeted training and instruction, so that our employees are even better trained.

Temporary workers

Employees who are not employed by Combilo do not, in principle, follow training courses at Combilo's expense. Permanent temporary workers do participate in food safety and hygiene training. A few participate in Dutch lessons.

Language support

Combilo works with employees and temporary workers of different nationalities. Not all employees and temporary workers are proficient in Dutch or English. These employees can indicate that they would like to take a Dutch language course, which we provide in-house on an annual basis. Crucial information is translated into English or Polish and, where necessary, an interpreter is used for personal conversations.

Training courses followed

In 2024, we invested heavily in the development of our employees. A total of 1,664 hours of training and education were completed. This amounts to an average of 10 hours per employee.

They have completed the following training courses or education programmes:

- **Inspector:** four employees have completed a total of 11 inspection modules.
- **Safety and hygiene training:** all employees have completed this training, which amounts to a total of 162 training sessions.

- **Dutch language training:** twenty-three employees have completed a 10-hour course to improve their Dutch.
- **MBA:** one employee who is studying for a Master's in Business Administration (MBA) has spent 224 hours on this.
- **Team Leader 2.0 and practical management:** four employees from the warehouse and small parcel location have completed a follow-up training course consisting of two days of lessons and two six-hour coaching days.
- **Emergency response and first aid:** all twenty-two emergency response officers and all four first aiders have received refresher training.
- **Code 95:** all drivers and two office employees have completed training in accordance with Code 95.
- **Practical management:** six employees from various departments have completed a training course consisting of seven six-hour lessons.
- **Effective communication:** this course was completed by two employees.
- **Personal coaching:** two employees have completed an individual coaching programme.
- **Machine operators:** fourteen employees have completed the annual machine operator training course.

Training courses and programmes followed



3.3 Governance

3.3.1 Responsible procurement

Assessing suppliers on ESG criteria and the degree of transparency in the fresh fruit and vegetable chain.

Responsible procurement mainly applies to fresh fruit and vegetable products, but we also set requirements for packaging suppliers and service providers. To ensure that our suppliers comply with our Code of Conduct, we require certain certifications. We have formulated targets for the coming years with regard to the certification of our suppliers.

Policy

We enter into long-term partnerships with growers, partners and other suppliers to work on a safe product with a low environmental impact and attention to social aspects. We expect our partners to respect human rights and limit their environmental impact. Violation or abuse of human rights or labour or environmental legislation is unacceptable to us.

The policy is monitored on a daily basis. This is necessary because we work with a large group of suppliers, with little or no change, including the associated conditions. In addition, when we start working with new suppliers and the conditions differ, these are always submitted to the responsible director for assessment.

Payment practices

We believe it is important that suppliers are paid on time. We apply a payment term of thirty days. This term applies to all our suppliers. We do not make any distinctions or exceptions based on the size of the organisation, such as for small or medium-sized enterprises (SMEs).

Impacts, risks and opportunities

Positive impact	Negative impact
● Careful relationship management and payment (actual): Positive influence on people and the environment through careful management of relationships and payment practices with suppliers.	No direct negative impact identified.
Opportunities	Risks
● Relationship management and payment: Ability to expand business relationships through careful relationship management and payment practices.	● Negligent relationship management and payment: Negative impact on people and the environment due to poor management of relationships and payment practices with suppliers.
Legend: ● Impact, risk or opportunity from Sector DMA ● Impact, risk or opportunity from Combilo DMA	

Code of Conduct

Suppliers are required to sign our Code of Conduct. This must be done by an authorised representative of the company concerned. The declaration is valid for three years. In 2023, we drew up a new version setting out the most important requirements for our suppliers. These requirements mainly relate to certification, quality, food safety and sustainability.

In addition to these substantive criteria, we also set social and ethical requirements. We expect suppliers to have policies against corruption, to promote responsible procurement and to handle privacy data with care.

The requirements are based on our sustainability objectives and the expectations of our customers and clients. We follow the ETI Base Code, an internationally recognised code of conduct that emphasises ethical business practices and respect for human rights.

The Code of Conduct also applies to service providers and packaging suppliers. During the supplier assessment, we check these parties for environmental and social certifications. The operational director is ultimately responsible for the policy on responsible procurement.

More information about human rights in the chain can be found in the chapter Health and safety of value chain employees from page 72.

Supplier checks

Questionnaire

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

Certifications

Suppliers, and growers in particular, must meet a minimum number of requirements, such as certain certifications. The certifications required for growers are checked and monitored via our ERP (Enterprise Resource Planning) system. This allows us to measure the proportion of the products we purchase that have a specific certification on an annual basis.

Own checks

In addition to checking our suppliers and growers, we also believe it is important to be checked ourselves. We follow the ISO 14001, SMETA and EcoVadis guidelines and undergo audits and assessments to guarantee our responsible purchasing policy.

Risk analysis

In 2023, we conducted a risk analysis of our suppliers, assessing them on social and environmental opportunities, severity and risks according to the following formula: Total risk level = (Environmental opportunity * Environmental severity) + (Social opportunity * Social severity).

The opportunity refers to the likelihood and the severity to the consequences of abuses at the suppliers.

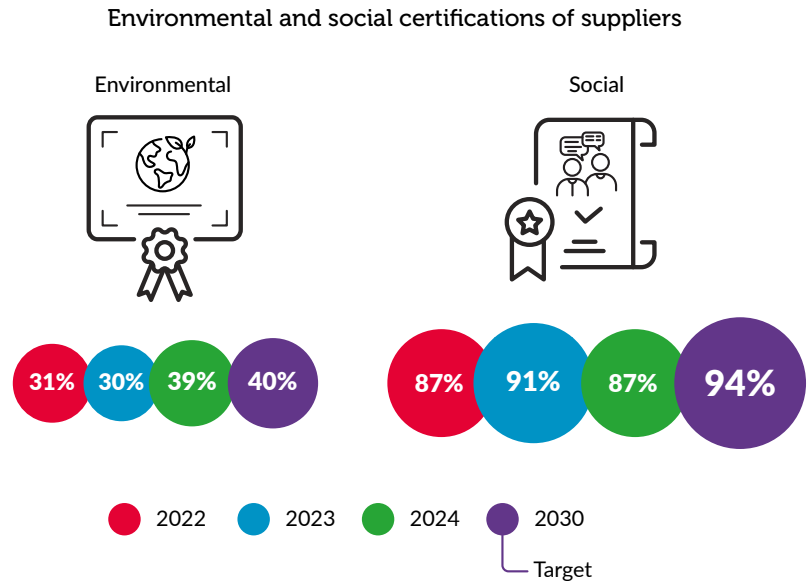
Relevant chain	Environmental risk	Social/ethical risk	Total risk level
Overseas growers	9	9	18
Clothing suppliers	9	9	18
Temporary employment agencies	1	9	10
Packaging suppliers	6	3	9
Waste processors	6	3	9
Greenhouse growers NL	3	3	6
Field growers NL	3	3	6
Fruit growers NL	3	3	6
Growers Southern Europe	3	3	6
Transporters	3	3	6
Contractors	3	3	6
Other service providers	3	3	6

In 2024, 91% of our fruit and vegetables came from Dutch cultivation. This is considered low risk. Suppliers with both high environmental and social risks are clothing suppliers and overseas growers. Temporary employment agencies only score high on social risks.

The most important control measure is requiring certification. If a supplier is assessed as high risk, we impose additional requirements that they must meet. For example, we require overseas growers and suppliers of workwear to have environmental and social certification, and temporary employment agencies to have NEN 4400 certification.

Targets

Our goal is that by 2030, 94% of the products we purchase will be covered by social certification and 40% by environmental certification. In 2024, 87% of our purchasing volume came from social certifications and 39% from environmental certifications. These certifications relate to energy consumption, fertilisation, soil use and pollution, biodiversity, waste and material use, water and human rights.



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 affects all parts of our organisation and can also have major consequences for the chain, for example in the event of a data breach, disruption or incident. We believe it is important to continuously monitor these risks and take timely measures to limit them.

That is why we work with an external partner who continuously monitors our systems, ensures compliance with laws and regulations and helps us to protect sensitive information properly. In 2024, we started preparations to obtain NIS2 QM certification (Network and Information Security – Quality Mark). Our aim is to further strengthen our information security.

Impacts, risks and opportunities

Positive impact	Negative impact
No direct positive impact identified.	● Data leaks and privacy risks (potential): Insufficient security measures make customer and employee data vulnerable to unauthorised access, leading to privacy risks and loss of trust.
Opportunities	Risks
No direct opportunities identified.	● Operational disruptions: Phishing attacks and ransomware are relatively significant risks, resulting in serious operational disruptions, loss of productivity and high recovery costs.
<p>Legend:</p> <ul style="list-style-type: none">● Impact, risk or opportunity from Sector DMA● Impact, risk or opportunity from Combilo DMA	

Information and system security policy

We ensure that information and systems are properly secured. This applies to digital and physical data, networks and computer systems. Our goal is to protect data against unauthorised access, misuse, loss or damage. At the same time, we want to guarantee the integrity and availability of our systems and comply with relevant legislation. To this end, we follow the guidelines of the NIS2 QualityMark 20 framework. We will be audited for this in 2025.

More information about integrity in processes can be found in the chapter on Business ethics, starting on page 84.

NIS2 Directive

The NIS2 Directive (Network and Information Security) is European legislation that requires organisations to take appropriate security measures for network and information systems. The aim is to increase digital resilience and limit the risk of incidents with societal or economic consequences.

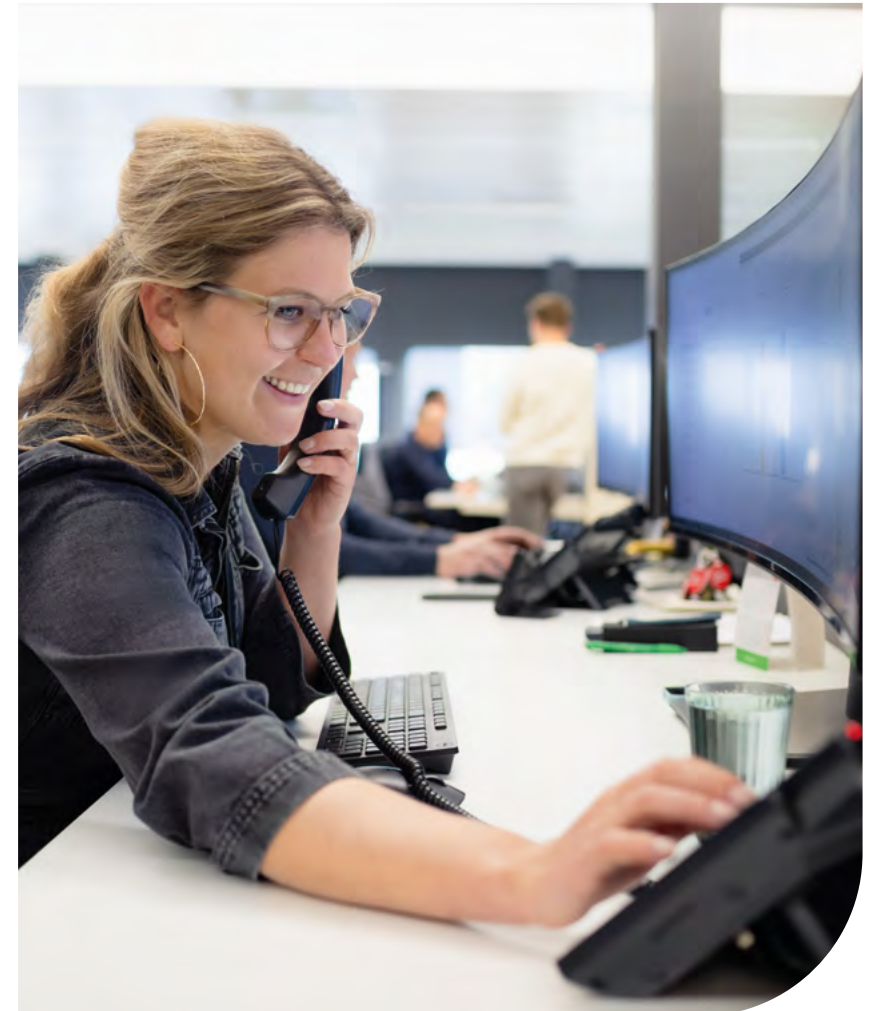
Privacy and data protection

We offer all parties involved a secure environment for processing employee, customer, supplier or other data. Careful handling of personal data is a prerequisite for us. We process data in accordance with the General Data Protection Regulation (GDPR).

This means, among other things, that:

- The privacy of data subjects is protected against unlawful processing, misuse, loss or the processing of incorrect data.
- Personal data is not used for purposes other than those for which it was collected.
- The processing does not result in a high risk for the data subjects.

In the event of a data breach, we take appropriate measures. We inform the data subjects about the nature of the breach and the actions we have taken. If the breach concerns employee data, we involve the HR manager. The financial director is ultimately responsible for information and system security.



System security

We secure our IT systems using a multi-layered approach. The first layer consists of firewalls that monitor incoming and outgoing data traffic. The second layer is at server level, where we use security software to protect both the network and the stored data. For data security, we use robust backup and recovery procedures (disaster recovery).

An external party continuously monitors our IT systems and reports any potential threats or vulnerabilities.

Annual internal audit

We conduct an annual internal audit to assess the security of our information and systems. We assess whether our systems offer sufficient protection against threats and whether we comply with applicable laws and regulations and our IT policy.

Internal communication and training

We share information about IT and security policy through procedures, training and internal communication channels. We do this through our online environment and via the TV screens in the canteen, among other things.

Phishing campaign

In 2024, we conducted a phishing campaign among employees. The results were shared with all colleagues. We discussed risks and points for attention in order to increase awareness of cyber threats. We will organise a similar campaign again in 2025.

Penetration test

In 2024, we conducted a penetration test. This involves simulating cyber attacks to test how the system responds and where potential vulnerabilities lie. Based on this, we take preventive measures to remedy any weaknesses.

Planned measures

In 2025, we will further strengthen our cybersecurity by installing new network components. This will involve the following measures:

- **Network segmentation:** we will divide the network into separate zones to limit the impact of any cyber attacks.
- **Hardware whitelisting:** only devices that have been approved in advance and registered by our IT department will be granted access to the network.
- **Two-factor authentication (2FA):** specific management accounts will be given an extra layer of security via two-factor authentication.

We will complete the installation of the necessary hardware in January 2025. This will be followed by the corresponding procedural and technical measures. This will limit the risk of loss or damage to digital systems, business processes, data and personal data.

Data leaks

We did not identify any data breaches in 2024. There were also no power failures or disruptions to data connections. We therefore comply 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 with regard to corruption, competition and privacy violations, and providing space and protection for whistleblowers.

Combilo complies with all laws and regulations, including social and environmental laws and anti-corruption rules. We believe it is important to have a zero-tolerance policy towards corruption, competition and privacy violations. To guarantee this, we carry out a risk analysis to determine which positions are at excessive risk of corruption and bribery.

In addition, we offer both internal and external channels for reporting undesirable behaviour (anonymously). This includes corruption, bribery, doubts about the safety of a product or violations of laws and regulations. This lowers the threshold for reporting (near) violations and allows measures to be taken quickly.



Impacts, risks and opportunities

Positive impact	Negative impact
No direct positive impact identified.	● Code of conduct chain (potential): Possible negative consequences for partners, suppliers and subcontractors due to non-compliance with their code of conduct and policy.
Opportunities	Risks
No direct opportunity identified.	● Partners and suppliers: Risk of losing partners, suppliers or subcontractors due to non-compliance with their code of conduct or other policy.
Legend: ● Impact, risk or opportunity from Sector DMA ● Impact, risk or opportunity from Combilo DMA	

Legislation and regulations

By incorporating these rules into our guidelines and integrating them into our internal policy, we comply with laws and regulations, thereby making them part of our corporate culture. We also believe it is important that our corporate culture encourages the reporting of misconduct, violations or irregularities. We therefore ask our employees, as well as others who have concerns, to report any such misconduct or irregularities.

Reporting system

Internal reporting system

We attach great importance to a corporate culture in which everyone feels safe and respected. Despite our efforts, such as implementing an anti-discrimination and anti-corruption policy, it is still possible that an employee may experience undesirable behaviour from a colleague or an external party.

We consider bullying, intimidation, aggression, violence, corruption, suspected fraud, doubts about authenticity, bribery, doubts about the safety of a product or the 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. That is why we employ an internal confidential adviser. All reports are treated anonymously to protect the employee. The advantage of an internal confidential adviser is that it lowers the threshold for reporting an incident. Employees can report incidents either verbally or 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 further guarantees the anonymity of the person reporting the incident.

Employees and external organisations can also report violations or irregularities via our website, anonymously if desired. Reports can be made in all languages.

Possible violations or irregularities include:

- A (potential) criminal offence.
- A danger to public health, safety or the environment.
- Undesirable behaviour such as bullying, intimidation, aggression, violence or discrimination.
- Financial misconduct such as theft or fraud.
- Abuse of position, corruption, conflict of interest, bribery or authenticity fraud.
- The deliberate withholding, destruction or manipulation of information about the above matters.

Handling of a complaint

If a report is made concerning a violation, the confidential adviser will inform the management board within 48 hours. Based on evidence and a preliminary investigation, one of the following options will be presented to the management board:

- Reporting the matter to the police if the acts are punishable by law.
- Further investigation of the reported misconduct.
- Assistance to the victim of the misconduct.
- Risk analysis with the aim of learning from the incident for the future.
- Closure.

The investigation is then carried out on the basis of an investigation protocol that protects the rights of those involved. This investigation must be completed within 10 weeks. If this is not possible, the person who made the report must be informed of the delay.

During the investigation, persons may be interviewed by the investigator. This will take place after the person who made the report has agreed to these persons being interviewed and confidentiality has been waived. If the person who made the report does not agree, the investigation will be terminated and the report will be considered closed. After completion, it will be announced whether the investigation has led to measures being taken.

Anti-corruption and bribery

We have a zero-tolerance policy on corruption. Any employee who violates this policy will be subject to immediate disciplinary action. Our employees receive annual training in recognising fraud and reporting misconduct. However, no specific training is provided on ethical business conduct.

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

Incidents and ethical violations

To the best of our knowledge, there were no incidents relating to corruption, competition, privacy or undesirable behaviour in 2024. We also did not receive any reports via our internal and external confidential advisers or via the website. Our zero-tolerance policy and the provision of information about it to employees will continue unabated.



4. Background

4.1 Governance structure

The board

Composition

Combilo is led by a team of four directors. The management board is headed by the managing director and major shareholder (DGA). All members of the management board are statutory directors of Combilo International B.V.

Name	Function	Gender	Nationality	Age	Term in function
H.J van Rossum	Managing director/DGA	M	NL	>50 years	36 years
R.A.E de Weerdt	Commercial director	M	NL	21-50 years	5 years
P.N.J van Bergenhenegouwen	Logistic director	M	NL	>50 years	30 years
R. Toet	Operational director	M	NL	21-50 years	5 years

Appointment of the board

Directors are selected on the basis of their abilities and qualities. We invite candidates on the basis of a profile and conduct interviews with them, involving both the management board and senior colleagues. If deemed appropriate, an assessment may form part of the application procedure, but this is not a formal part of the selection process. The directors are ultimately appointed at the general meeting, where their remuneration and other terms of employment are also determined.

Shareholders

Our major shareholder is also the managing director and therefore the director and major shareholder. This ensures that we maintain daily contact with our shareholder. Important company information is discussed informally every day.

More information about our contact with other stakeholders can be found in the Stakeholders chapter starting on page 28.

ESG acknowledgement by the management board

Sustainability team

Combilo has a sustainability team that works closely with the management board to set sustainability targets and develop and implement the associated policy. Combilo's sustainability team consists of the commercial director, the sustainability and quality manager and employees from various departments. The commercial director has decision-making authority.

The board is kept informed of progress and approves or rejects the targets. This commitment is necessary because sustainability is an integral part of our policy.

Implementation by the sustainability team

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

For more information on how the sustainability topics are determined, see the chapter Double materiality assessment, starting on page 36.

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

ESG knowledge

Our sustainability and quality manager is responsible for ensuring the quality system. The logistics manager strives to reduce energy consumption and CO₂ emissions. This is achieved by optimising transport and travel distances. The financial director oversees the sustainability performance of Human Resources and IT and is responsible for financial reporting. The commercial director is responsible for coordination with customers and suppliers.

We keep the ESG knowledge and skills of our management board up to date by organising regular knowledge sessions.

Memberships and conflicts of interest

Our operational director is a member of the board of the GroentenFruit Huis trade association. To prevent conflicts of interest, we follow strict guidelines regarding transparency and ethical decision-making. It is important to us that responsibilities do not overlap. The operational director does not share any confidential information from the trade association with Combilo.





4.2 About this report

Report scope

This report covers all activities of Combilo B.V., Combilo Packaging B.V., Combilo Logistics B.V. and Combilo Food Solutions B.V.. These entities are all located at the same site in Waddinxveen, including the head office of Combilo International BV. In addition to its own business activities, the content of the report may, depending on the subject matter, relate to the upstream and downstream value chain.

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

Entity	KVK number	Street	Postal code
Combilo International B.V.	29020065	Transportweg 23	2742 RH Waddinxveen
Combilo B.V.	53122887	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 in accordance with the ESRs 2023 (European Sustainability Reporting Standards). This report is Combilo's second ESG report.

Term

This report covers the period from 1 January 2024 to 31 December 2024. Reference years may go back to 2017, varying by topic and depending on the data available.

The reporting cycle is annual.

Publication

This report was published online in July 2025.

Contact

If you have any questions or comments about the content of this report, please contact Tineke Ottenheijm (Sustainability and Quality Manager). See the contact details in the colophon.

Colophon

This report is a publication of:

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Innovatief en duurzaam

Na uitbreiding van de directie en toetreding van de 4e generatie Van Rossum focust Combilo zich op een innovatieve en duurzame toekomst.

5. Appendix



5.1 ESRS index

ESRS 2 - General disclosures (BP)

#	Disclosure	Chapter	Pag.	Extra information/reason for omission
BP-1	General basis for preparation of sustainability statements	About this report Products and value chain	90 24	<ul style="list-style-type: none"> Combilo Food Solutions has deliberately chosen to limit its reporting due to competition-sensitive information.
BP-2	Disclosures in relation to specific circumstances	About this report Restatements Climate impact of products	90 106 54	<ul style="list-style-type: none"> Combilo does not mention any financial benchmarks and/or monetary amounts in this sustainability report.

ESRS 2 - General disclosures (GOV)

#	Disclosure	Chapter	Pag.	Extra information/reason for omission
GOV-1	The role of the administrative, management and supervisory bodies	Governance structure	87	<ul style="list-style-type: none"> Combilo has no non-executive or independent members in its administrative, management and supervisory bodies. Combilo currently 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	87	<ul style="list-style-type: none"> The board is not assessed on the organisation's sustainability performance.
GOV-3	Integration of sustainability-related performance in incentive schemes	Governance structure	87	<ul style="list-style-type: none"> Combilo has no remuneration schemes specifically linked to ESG.
GOV-4	Statement on due diligence	Governance structure	87	<ul style="list-style-type: none"> Combilo does not yet have an ESG due diligence process in place.
GOV-5	Risk management and internal controls for sustainability reporting	Governance structure Double materiality assessment	87 36	<ul style="list-style-type: none"> Combilo identifies and manages sustainability opportunities, risks and impacts using a double materiality assessment and supplier risk analysis.

ESRS 2 - General disclosures (SBM)

#	Disclosure	Chapter	Pag.	Extra information/reason for omission
SBM-1	Strategy, business model and value chain	Sustainability strategy Employees Vision, mission and core values Products and value chain	14 22 12 24	<ul style="list-style-type: none"> • Combilo has no income from the fossil fuel, tobacco cultivation and production, chemical production or controversial weapons sectors. • Combilo has incorporated its sustainability policy into its code of conduct. This is shared with suppliers and discussed with customers. Employees follow annual e-learning courses on the policy, working methods and instructions.
SBM-2	Interests and views of stakeholders	Stakeholder engagement	28	<ul style="list-style-type: none"> • Stakeholder interests are included in the annual sustainability report and discussed in board meetings, together with ESG objectives and the results of stakeholder consultations.
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Double materiality assessment	36	<ul style="list-style-type: none"> • The material consequences, risks and opportunities arising from the materiality assessment are addressed per materiality topic in their respective chapters. • This sustainability report does not present any financial information.

ESRS 2 - General disclosures (IRO)

#	Disclosure	Chapter	Pag.	Extra information/reason for omission
IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	Double materiality assessment	36	<ul style="list-style-type: none"> • Material issues will require more effort from stakeholders, primarily our primary suppliers (growers). In response, they will also need to provide insight into impacts in the chain, such as CO₂ impact or, in a broader sense, their footprint.
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	About this report Double materiality assessment	90 36	

ESRS 2 - General disclosures (MDR-P)

#	Disclosure	Chapter	Pag.	Extra information/reason for omission
MDR-P	Policies adopted to manage material sustainability matters	Waste and circularity	50	<ul style="list-style-type: none"> Employees are actively involved in the waste management policy through annual training, clear guidelines and regular communication, with internal audits demonstrating that they comply with the procedures.
MDR-P	Policies adopted to manage material sustainability matters	Residual AGF stream	43	<ul style="list-style-type: none"> The policy is mainly communicated through internal communication channels such as SharePoint, TV screens, procedures and training. In 2024, the focus was internal; external communication will follow from 2025 with the further roll-out of Combilo Food Solutions.
MDR-P	Policies adopted to manage material sustainability matters	Business ethics	84	
MDR-P	Policies adopted to manage material sustainability matters	Emissions	57	
MDR-P	Policies adopted to manage material sustainability matters	Health and safety of Combilo employees	67	
MDR-P	Policies adopted to manage material sustainability matters	Health and safety of chain employees	72	
MDR-P	Policies adopted to manage material sustainability matters	Information and system security	81	
MDR-P	Policies adopted to manage material sustainability matters	Climate impact of products	54	
MDR-P	Policies adopted to manage material sustainability matters	Training and education	75	
MDR-P	Policies adopted to manage material sustainability matters	Responsible procurement	78	<ul style="list-style-type: none"> Combilo's responsible procurement policy has been drawn up to protect and safeguard the environment, chain employees, consumer health and product quality, among other things. The policy on responsible procurement will be made available in the code of conduct and the sustainability report.
MDR-P	Policies adopted to manage material sustainability matters	Packaging	47	
MDR-P	Policies adopted to manage material sustainability matters	Food-safe and healthy products	63	<ul style="list-style-type: none"> The insights from the DMA stakeholder consultation with suppliers, consumers and customers have been incorporated into the food quality and health policy.

ESRS 2 - General disclosures (MDR-A)

#	Disclosure	Chapter	Pag.	Extra information/reason for omission
MDR-A	Actions and resources in relation to material sustainability matters	Waste and circularity	50	
MDR-A	Actions and resources in relation to material sustainability matters	Residual AGF stream	43	<ul style="list-style-type: none"> • No information is available about the current or future financial resources allocated to fresh fruit and vegetable waste streams. • The scope of the fresh fruit and vegetable waste stream policy covers growers, retailers and food manufacturers based in the Netherlands where fresh fruit and vegetable products are discarded because they are unsuitable for sale to consumers.
MDR-A	Actions and resources in relation to material sustainability matters	Business ethics	84	
MDR-A	Actions and resources in relation to material sustainability matters	Emissions	57	
MDR-A	Actions and resources in relation to material sustainability matters	Health and safety of Com-bilo employees	67	
MDR-A	Actions and resources in relation to material sustainability matters	Health and safety of chain employees	72	
MDR-A	Actions and resources in relation to material sustainability matters	Information and system security	81	
MDR-A	Actions and resources in relation to material sustainability matters	Climate impact of products	54	<ul style="list-style-type: none"> • Combilo has not yet taken any measures regarding the climate impact of its products. Once the scope 3 chain emission data becomes available, the measures can be developed.
MDR-A	Actions and resources in relation to material sustainability matters	Training and education	75	<ul style="list-style-type: none"> • Education and training are always paid for from liquid assets. No other constructions are used.
MDR-A	Actions and resources in relation to material sustainability matters	Responsible procurement	78	
MDR-A	Actions and resources in relation to material sustainability matters	Packaging	47	
MDR-A	Actions and resources in relation to material sustainability matters	Food-safe and healthy products	63	

ESRS 2 - General disclosures (MDR-M)

#	Disclosure	Chapter	Pag.	Extra information/reason for omission
MDR-M	Metrics in relation to material sustainability matters	Waste and circularity	50	
MDR-M	Metrics in relation to material sustainability matters	Residual AGF stream	43	<ul style="list-style-type: none"> Purchases and fresh fruit and vegetable deliveries are recorded in the ERP system. Our own data is compared with the weights recorded by the waste processor.
MDR-M	Metrics in relation to material sustainability matters	Business ethics	84	
MDR-M	Metrics in relation to material sustainability matters	Emissions	57	
MDR-M	Metrics in relation to material sustainability matters	Health and safety of Com-bilo employees	67	
MDR-M	Metrics in relation to material sustainability matters	Health and safety of chain employees	72	
MDR-M	Metrics in relation to material sustainability matters	Information and system security	81	
MDR-M	Metrics in relation to material sustainability matters	Climate impact of products	54	
MDR-M	Metrics in relation to material sustainability matters	Training and education	75	
MDR-M	Metrics in relation to material sustainability matters	Responsible procurement	78	
MDR-M	Metrics in relation to material sustainability matters	Packaging	47	
MDR-M	Metrics in relation to material sustainability matters	Food-safe and healthy products	63	

ESRS 2 - General disclosures (MDR-T)

#	Disclosure	Chapter	Pag.	Extra information/reason for omission
MDR-T	Tracking effectiveness of policies and actions through targets	Waste and circularity	50	
MDR-T	Tracking effectiveness of policies and actions through targets	Residual AGF stream	43	<ul style="list-style-type: none"> • All measures taken must be operational by 2025.
MDR-T	Tracking effectiveness of policies and actions through targets	Business ethics	84	
MDR-T	Tracking effectiveness of policies and actions through targets	Emissions	57	
MDR-T	Tracking effectiveness of policies and actions through targets	Health and safety of Combilo employees	67	
MDR-T	Tracking effectiveness of policies and actions through targets	Health and safety of chain employees	72	
MDR-T	Tracking effectiveness of policies and actions through targets	Information and system security	81	
MDR-T	Tracking effectiveness of policies and actions through targets	Climate impact of products	54	<ul style="list-style-type: none"> • Targets can be formulated after receiving scope 3 chain emissions in 2025.
MDR-T	Tracking effectiveness of policies and actions through targets	Training and education	75	<ul style="list-style-type: none"> • There are no plans yet to set these targets. We have annual training courses and continue to monitor the needs of our employees or those identified by Combilo based on personal, business or process developments.
MDR-T	Tracking effectiveness of policies and actions through targets	Responsible procurement	78	
MDR-T	Tracking effectiveness of policies and actions through targets	Packaging	47	<ul style="list-style-type: none"> • No measurable targets have been set for the packaging policy. We focus on limiting the use of packaging and use the Recyclecheck to investigate whether the recyclability of packaging can be improved.
MDR-T	Tracking effectiveness of policies and actions through targets	Food-safe and healthy products	63	<ul style="list-style-type: none"> • Combilo has a monthly standard/requirement that the food quality and health system must meet. This is not a long-term target with a baseline value, interim targets or a base year.

E1 Climate change

#	Disclosure	Chapter	Pag.	Extra information/reason for omission
E1.GOV-3	Integration of sustainability-related performance in incentive scheme	Emissions	57	
E1.IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	Emissions	57	
E1-1	Transition plan for climate change mitigation	Emissions	57	
E1-2	Policies related to climate change mitigation and adaptation	Emissions	57	
E1-3	Actions and resources in relation to climate change policies	Emissions	57	
E1-4	Targets related to climate change mitigation and adaptation	Emissions Climate impact of products	57 54	• Combilo's upstream and downstream scope 3 chain emissions are unknown. The first information is expected to be available in 2025.
E1-5	Energy consumption and mix	Emissions	57	
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	Emissions	57	• Scope 3 chain emissions are not yet available and are expected in 2025.
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	Emissions	57	• Combilo does not use greenhouse gas removals.
E1-8	Internal carbon pricing	Emissions	57	• Combilo does not have internal carbon pricing.
E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	Emissions	57	• Combilo has not calculated the intended financial effects of material climate risks, both physical and transition.

E5 Material resource use and circular economy

#	Disclosure	Chapter	Pag.	Extra information/reason for omission
E5-1	Policies related to resource use and circular economy	Packaging Waste and circularity Residual AGF stream	47 50 43	
E5-2	Actions and resources related to resource use and circular economy	Packaging Waste and circularity Residual AGF stream	47 50 43	
E5-3	Targets related to resource use and circular economy	Packaging Waste and circularity Residual AGF stream	47 50 43	<ul style="list-style-type: none"> • Combilo's packaging reduction targets are primarily focused on reducing the use of non-renewable packaging and increasing the use of circular materials.
E5-4	Resource inflows	Packaging	47	
E5-5	Resource outflows	Packaging Waste and circularity Residual AGF stream	47 50 43	
E5-6	Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities	Packaging Waste and circularity Residual AGF stream	47 50 43	

S1 Own workforce

#	Disclosure	Chapter	Pag.	Extra information/reason for omission
S1.SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Health and safety of Combilo employees	67	<ul style="list-style-type: none"> • Combilo has not identified any negative effects or transition risks for employees as a result of sustainability measures.
S1-1	Policies related to own workforce	Health and safety of Combilo employees	67	<ul style="list-style-type: none"> • Combilo's health and safety policy applies to all its own employees, temporary workers and other employees we deploy through other arrangements. External parties carrying out work at our location, such as contractors and installation companies, are also required to comply with our safety regulations.
S1-2	Processes for engaging with own workforce and workers' representatives about impacts	Health and safety of Combilo employees Training and education	67 75	<ul style="list-style-type: none"> • Combilo does not currently have an employee representative, but the need for one is assessed every two years.
S1-3	Processes to remediate negative impacts and channels for own workforce to raise concerns	Health and safety of Combilo employees	67	

#	Disclosure	Chapter	Pag.	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	67	
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Health and safety of Combilo employees	67	
S1-6	Characteristics of the undertaking's employees	Employees	22	<ul style="list-style-type: none"> • 100% of our employees work at the Waddinxveen location. • All temporary workers are registered in our ERP system. We also use the services of one self-employed person without personnel (zzp's) and two employees who work for us on the basis of a management agreement. • Employees with a zero-hour contract are often young people with a part-time job or pensioners who want to remain in work on a limited basis.
S1-7	Characteristics of non-employees in the undertaking's own workforce	Employees	22	
S1-8	Collective bargaining coverage and social dialogue	Stakeholder engagement	28	
S1-9	Diversity metrics	Health and safety of Combilo employees	67	<ul style="list-style-type: none"> • Combilo has no target for diversity in terms of gender or age on its board. • Combilo's board is 100% male.
S1-13	Training and skills development metrics	Training and education	75	
S1-14	Health and safety metrics	Health and safety of Combilo employees	67	
S1-15	Work-life balance metrics	Health and safety of Combilo employees	67	
S1-17	Incidents, complaints and serious impacts in the area of human rights	Health and safety of Combilo employees	67	<ul style="list-style-type: none"> • In 2024, there will be no incidents, complaints or serious impacts on human rights within Combilo.

S2 Employees in the value chain

#	Disclosure	Chapter	Pag.	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	72	<ul style="list-style-type: none"> Combilo is highly dependent on chain employees, as these employees contribute to the harvest of fresh fruit and vegetable products. If these are not harvested on time, the shelf life and quality of the products will be significantly affected.
S2-1	Policies related to value chain workers	Health and safety of chain employees	72	<ul style="list-style-type: none"> In 2024, no incidents of non-compliance with the ETI Base Code were reported at Combilo.
S2-2	Processes for engaging with value chain workers about impacts	Health and safety of chain employees	72	<ul style="list-style-type: none"> Combilo does not assess the effectiveness of its contact with employees in the value chain and therefore no information is available about the level of involvement and the position of the most senior person within the organisation.
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	Health and safety of chain employees	72	<ul style="list-style-type: none"> Combilo does not have any recovery processes for negative impacts and uses prevention methods to prevent and/or reduce negative impacts. No information is available on how the organisation follows up and monitors the issues reported by employees in the chain and ensures that the reporting channels for employees in the value chain are effective.
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 action	Health and safety of chain employees	72	<ul style="list-style-type: none"> No measures or actions have been planned by Combilo on the theme of Health and Safety of chain employees. No negative issues were reported in 2024 that affect the rights of persons in the value chain.
S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Health and safety of chain employees	72	<ul style="list-style-type: none"> Employees in the chain, their legitimate representatives or credible proxies were not involved in setting objectives for the health and safety policy for chain employees. Combilo uses a procurement method in the ERP system. The measurement point is not verified externally.

S4 Consumers and end users

#	Disclosure	Chapter	Pag.	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	63	
S4-1	Policies related to consumers and end-users	Food-safe and healthy products	63	<ul style="list-style-type: none"> No reports have been received indicating that the organisation failed to comply with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises concerning consumers and end users in the downstream value chain.
S4-2	Processes for engaging with consumers and end-users about impacts	Food-safe and healthy products	63	<ul style="list-style-type: none"> The effectiveness of consumer and end-user engagement is assessed by recording complaints and monitoring the recurrence of similar complaints after measures have been taken

#	Disclosure	Chapter	Pag.	Extra information/reason for omission
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	Food-safe and healthy products	63	<ul style="list-style-type: none"> • Combilo does not use a third-party complaints mechanism. However, complaints are passed on via customers (business relations). • Combilo does not assess whether customers are aware of and have confidence in the processes for expressing their concerns.
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	63	<ul style="list-style-type: none"> • Combilo did not encounter any serious human rights issues or incidents in 2024.
S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Food-safe and healthy products	63	<ul style="list-style-type: none"> • Consumers and end users are not directly involved in setting Combilo's objectives.

G1 Governance

#	Disclosure	Chapter	Pag.	Extra information/reason for omission
G1-1	Business conduct policies and corporate culture	Business ethics	84	<ul style="list-style-type: none"> • Combilo's policy on corruption and bribery is not in line with the United Nations Convention against Corruption. • Combilo does not have a policy on animal welfare, as its business activities do not involve animals. • Combilo does not provide training in ethical business conduct.
G1-2	Management of relationships with suppliers	Business ethics Responsible procurement	84 78	
G1-3	Prevention and detection of corruption and bribery	Business ethics	84	<ul style="list-style-type: none"> • All employees are trained in recognising fraud. No additional training is provided for employees in high-risk positions. • Combilo has not conducted a risk analysis on corruption and bribery. However, a job risk analysis was conducted in 2023 on import and export smuggling activities.
G1-4	Incidents of corruption or bribery	Business ethics	84	
G1-5	Political influence and lobbying activities	Business ethics	84	<ul style="list-style-type: none"> • Combilo's operational director is a member of the board of the GHF trade association. • Combilo has not made any financial or in-kind contributions to politics or other lobbying activities. • Combilo is not registered in a transparency register. • None of the members of Combilo's management, executive and supervisory bodies have held a similar position in public administration in the two years prior to their appointment.
G1-6	Payment practices	Responsible procurement	78	<ul style="list-style-type: none"> • Combilo has no outstanding legal proceedings for late payments.

5.2 ESRS AR 16

ESG	ESRS topical standard	Topic	ESRS Sub-topic	Comment
Environmental	ESRS E1	Climate change	Climate change adaptation	Potential positive impact through the development of varieties that are resistant to climate change
			Climate change mitigation	Reducing CO ₂ emissions scope 1.2. Working with the chain to reduce CO ₂ emissions scope 3
			Energy	Reducing energy consumption
	ESRS E2	Pollution	Microplastics	Packaging products using as few materials as possible and with the lowest possible environmental impact
			Pollution of air	Reducing CO ₂ emissions scope 1.2. Working with the chain to reduce CO ₂ emissions scope 3
			Pollution of living organisms and food resources	Not material due to greenhouse cultivation NL
			Pollution of soil	Not material due to greenhouse cultivation NL
			Pollution of water	Not material due to greenhouse cultivation NL
			Substances of concern	Reducing crop protection products in the chain
			Substances of very high concern	Reducing crop protection products in the chain
	ESRS E3	Water availability	Water consumption	Not material due to greenhouse cultivation NL
			Water withdrawals	Not material due to greenhouse cultivation NL
	ESRS E4	Biodiversity and ecosystems	Climate change	Reducing CO ₂ emissions scope 1.2. Working with the chain to reduce CO ₂ emissions scope 3
			Direct exploitation	Not material due to greenhouse cultivation NL
			Invasive alien species	Not material due to greenhouse cultivation NL
			Land-use change, fresh water-use change and sea-use change	Not material due to greenhouse cultivation NL
			Others	Not material due to greenhouse cultivation NL
			Pollution	Reducing crop protection products in the chain
			Impacts and dependencies on ecosystem services	Not material due to greenhouse cultivation NL
			Species global extinction risk	Not material due to greenhouse cultivation NL
			Species population size	Not material due to greenhouse cultivation NL
			Desertification	Not material due to greenhouse cultivation NL
			Soil sealing	Not material due to greenhouse cultivation NL
			Land degradation	Not material due to greenhouse cultivation NL
	ESRS E5	Circular economy	Resource outflows related to products and services	Reducing fresh fruit and vegetable waste and recycling waste as a valuable raw material/product
			Resources inflows, including resource use waste	Reducing the use of materials and using sustainable materials as much as possible Not material due to low quantity

ESG	ESRS topical standard	Topic	ESRS Sub-topic	Comment
Social	ESRS E1	Health and safety - own workforce	Health and safety	Ensuring the safety of our own employees
		Working conditions - own workforce	Terms of employment	Good employment practices
			Working conditions/environment	Good employment practices
		Equal treatment and opportunities for all - own workforce Other work-related rights*	Measures against violence and harassment in the workplace	Good employment practices
			Training and skills development	Good employment practices
			Adequate housing*	Adequate accommodation for temporary workers
	ESRS E2	Health and safety - workers in the value chain	Health and safety	Ensuring a fair and safe working environment in the chain
		Working conditions - workers in the value chain	Terms of employment, working conditions & collective labour agreement	Ensuring a fair and safe working environment in the chain
		Equal treatment and opportunities for all - workers in the value chain	Gender equality and equal pay for work of equal value	Ensuring a fair and safe working environment in the chain
			Measures against violence and harassment in the workplace	Ensuring a fair and safe working environment in the chain
		Other work-related rights - workers in the value chain	Adequate housing	Ensuring a fair and safe working environment in the chain
			Forced labour	Ensuring a fair and safe working environment in the chain
			Child labour - under age of 13	Not material due to greenhouse cultivation NL
			Child labour - ages between 13-18	Ensuring a fair and safe working environment in the chain
	ESRS E3	Communities' economic, social and cultural rights	Water availability & quality	Not material due to greenhouse cultivation NL
			Land-related impacts	Not material due to greenhouse cultivation NL
			Communities' economic rights	Positive contribution to local society
	ESRS E4	Personal safety of consumers and/or end-users	Health and safety	Ensuring food safety and product quality for the benefit of consumer health
Governance	ESRS G1	Supply chain engagement	Management of relationships with suppliers including payment practices	Ensuring good relations with suppliers
		Political engagement and lobbying activities	Political engagement	Opportunities through lobbying activities
		Business ethics	Corporate culture	Compliance with legislation and code of conduct
			Protection of whistleblowers	Protection of whistleblowers
Sector / entity specific		Food security	Food security	
		Nutrition & health	Nutrition & health	Positive contribution to consumer health
		Land related impact	Land related impact	Positive contribution through efficient land use through greenhouse cultivation NL
		Tax responsibility	Tax responsibility	

5.3 Restatements

In 2024, no reformulations were made to the content of the 2023 report. The published information remained unchanged. No errors were identified that required correction or adjustment.



5.4 Abbreviations

ABU	General Association of Temporary Employment Agencies
AEO	Authorised Economic Operator
AGF	Fresh fruit and vegetable
Arbowet	Working Conditions Act
BHV	Emergency response
BRC	British Retail Consortium
BSCI	Business Social Compliance Initiative
CBA	Collective Bargaining Agreement
CH ₄	Methane
CO ₂	Carbon Dioxide
CoC	Code of Conduct
CSRD	Corporate Sustainability reporting Directive
DGA	Director Major Shareholder
DMA	Double Materiality Assessment
ERP	Enterprise Resource Planning
ESG	Environmental Social Governance
ESRS	European Sustainability Reporting Standards
ETI	Ethical Trading Initiative
EU	European Union
F-gases	Flourinated Gases
FSC	Forest Stewardship Council
FTE	Full-time Equivalent
GFH	GroentenFruit Huis
GHG	Greenhouse Gases

GlobalG.A.P.	Global Good Agricultural Practice
HACCP	Hazard Analysis and Critical Control Points
HR	Human Resources
HRM	Human Resources Management
ILO	International Labour Organisation
ISO	International Organization for Standardization
IT	Information Technology
kg	kilogram
KPI	Key Performance Index
LCA	Life Cycle Assessment
MBA	Master of Business Administration
MWh	Megawatt Hour
N ₂ O	Nitrous Oxide
NGO	Non-governmental Organisation
NH ₃	Ammonia
OECD	Organisation for Economic Co-operation and Development
PEFCR	Product Environmental Footprint Category Rules
PET	Polyethylene Terephthalate
PI	Product information
PPE	Personal Protective Equipment
PPWR	Packaging and Packaging Waste Regulation
PSA	Psychosocial workload
RA&E	Risk Assessment & Evaluation
SBTi	Science Based Targets initiative

SDG	Sustainable Development Goals
SME	Small and Medium-sized Enterprises
SMETA	Sedex Members Ethical Trade Audit
SPRING	Sustainable Programme for Irrigation and Groundwater Use
UWV	Dutch Employee Insurance Agency
VBD	Doelwijk Business Park Association
VGf	Vegetable, fruit, garden and food waste

5.5 Extra information

Employees

Gender	2023	2024
Male	129	121
Female	40	41
Total	169	162

Number FTE per gender	2023	2024
Male	120,0	115
Female	33,2	34,5
Total	153,2	149,6

Age category	2023	2024
<30	25	18
Male	15	10
Female	10	8
31-50	77	81
Male	56	60
Female	21	21
>50	67	63
Male	58	51
Female	9	12
Total	169	162

Location	2023	2024
Waddinxveen, Netherlands	169	162
Male	129	121
Female	40	41
Total	169	162

Business unit	2023	2024
Support	26	31
Male	12	18
Female	14	13
Operations	143	131
Male	117	103
Female	26	28
Total	169	162

Employment	2023	2024
Fixed period	16	4
Male	15	3
Female	1	1
Indefinite period	153	158
Male	114	118
Female	39	40
Total	169	162

Contract type	2023	2024
Part-time	30	28
Male	11	11
Female	19	17
Zero-hours	8	5
Male	7	4
Female	1	1
Full-time	131	129
Male	111	106
Female	20	23
Total	169	162

Emissions

Energy consumption

Energy mix Combilo in MWh	2022	2023	2024
Renewable	877	639	780
Electricity	877	639	780
Non-renewable	6,671	7.233	6.351
Natural gas	299	233	194
Petrol	426	418	359
Diesel	4,548	4.932	4,214
Electricity	1,397	1.650	1,583
Total	7,547	7,873	7,131

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

Emissions

Year	Turnover	Total emissions (tonnes CO ₂)	Tonnes CO ₂ per € million turnover
2022	€ 302,444,098	2,302	7.61
2023	€ 319,309,218	2,421	7.58
2024	€ 320,084,428	2,275	7.10

