



SUSTAINABILITY REPORT

A photograph of two men in suits standing at a round table covered with a white tablecloth in a grassy field. The man on the left is wearing glasses and a striped suit, while the man on the right is in a dark suit. They are both smiling and looking at each other. On the table is a plate of food and a glass. In the background, several cows are grazing in the field under a clear sky. The entire image is overlaid with a semi-transparent green filter, and a green curved shape is visible on the right side.

TASTE, QUALITY AND SUSTAINABILITY



PREFACE



Dear reader,

Le Duc is growing. Not as an end in itself, but as the outcome of choices we consistently make: in quality, in process, and in responsibility. This report accounts for those choices for 2024 and 2025. What we have done, what we have learned, and where we are working towards.

The biggest step of the past two years was the transition to fully green electricity. This resulted in a 60.6% reduction in our Scope 1 and 2 emissions compared to 2023. At the same time, we mapped our entire supply chain for the first time via a Scope 3 analysis. The outcome is clear: 97.3% of our CO₂ footprint lies outside our own walls, primarily in the raw materials we purchase. This determines our focus in the coming years.



Regarding raw materials, we also made a concrete decision: palm oil is disappearing. By the beginning of 2026, we will be producing completely palm-free. This required close collaboration with R&D, production, and customers, and we succeeded. On the packaging side, we reduced the film thickness of our branded packaging by 30 to 33%. A small step, but a structural effect.

Not everything went according to plan. The planned investment in solar panels did not go ahead. Residual waste has increased instead of decreased. We are documenting this here because transparency regarding setbacks is at least as important as being proud of what is going well. It provides us with clearer targets for the coming years.

Meanwhile, our organization has grown significantly, particularly in the flexible workforce. This demands more from us as an employer: better onboarding, clearer frameworks, and a safety culture that reaches this group as well. We are working on an employee handbook and a training policy to ensure this.

This report is not the end point. It is a snapshot of a company that takes what it says seriously.

Yours sincerely,

Dick den Hertog
CEO Le Duc Fine Food



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ABOUT THIS REPORT

This sustainability report describes the performance of Le Duc Veggie in Stellendam for the period from 1 January 2024 to 31 December 2025.

We are consciously choosing to report step by step in accordance with the guidelines of the Corporate Sustainability Reporting Directive (CSRD). This European legislation requires large companies to provide insight into their impact on people, the environment, and society. For medium-sized companies, such as Le Duc, this obligation does not apply for the time being, due to the so-called Omnibus Act announced for 2024.

Nevertheless, we consider it important to report voluntarily. Transparency helps us stay focused, guide improvements, and bring our stakeholders along on the path we are taking. Our goal is to report fully according to the CSRD standard by 2028 at the latest. This report is a snapshot: where do we stand now, and what steps do we want to take in the coming years? For the structure, we have aligned ourselves with the simplified VSME standard (Voluntary Sustainability Reporting Standard for SMEs). At the back of the report, you will find an index listing the sections from this guideline that we have included.

The report is intended for our customers, business partners, and other stakeholders who want insight into our sustainability efforts, but also for our own employees, so that we can work together to build further improvements.

DISCLAIMER

Le Duc strives for reliable and transparent reporting. We take great care to ensure the accuracy of the information in this report. However, we cannot guarantee complete accuracy in all cases. For some indicators, we collect data manually, and for themes such as energy, water, and waste, we are partly dependent on data provided by external parties.

CORRECTION OF PREVIOUSLY PROVIDED INFORMATION

Some objectives and actions have been changed or refined compared to the previous report. Where this is the case, we provide a brief explanation in the relevant focus area.

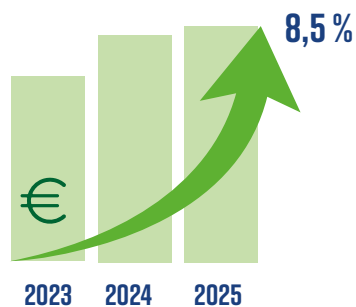


THE OPERATION

WE PRODUCE FROM: THE NETHERLANDS AND GERMANY AND HAVE 1 STORAGE LOCATION IN DIRKSLAND

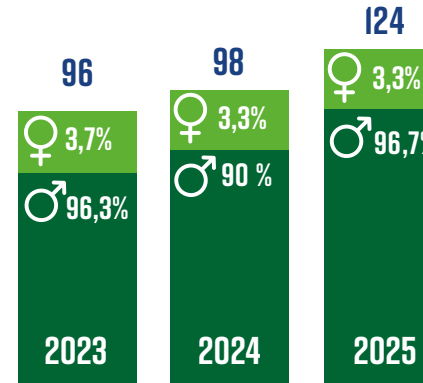


WITH SALES IN 70 COUNTRIES WORLDWIDE



WE HAVE A TURNOVER GROWTH OF 8.5% BY 2023

HUMAN RESOURCES



OUR COLLEAGUES



3	2	1
15	11	9
2023	2024	2025

SAFETY IN THE WORKPLACE

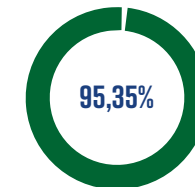
- Number of workplace accidents
- with permanent injury



2023



2024



2025

EMPLOYABILITY

This indicates the proportion of the time the staff was available. Absenteeism has been deducted from the total. Absenteeism was exceptionally high in 2023, but is now below 5%.

QUALITY MARKS AND CERTIFICATES

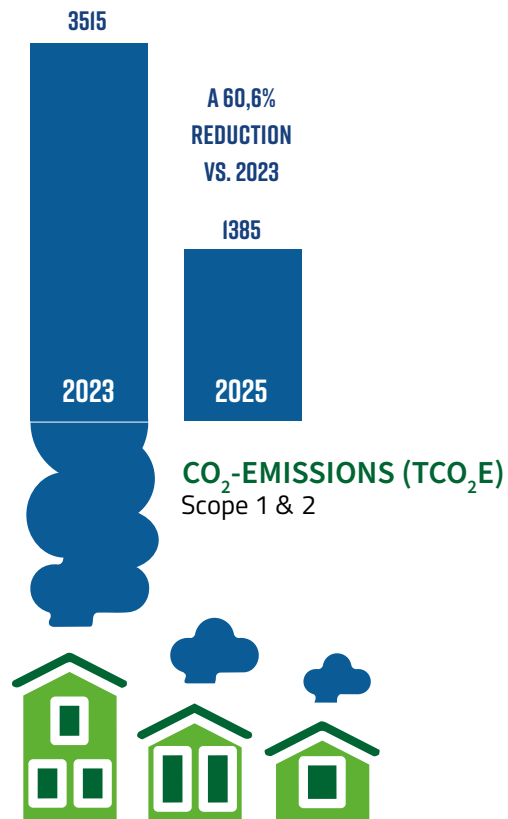


SMETA Sedex Members EthicalTrade Audit is a certification developed for members of the Sedex platform, an initiative to ensure a responsible, safe, and sustainable supply chain, particularly focused on workers and working conditions.



BRC Global Standard is internationally recognized food safety certification scheme, developed by the British Retail Consortium. It is accepted worldwide by retailers and buyers as proof of safety and quality control in food production.

OUR FOOTPRINT



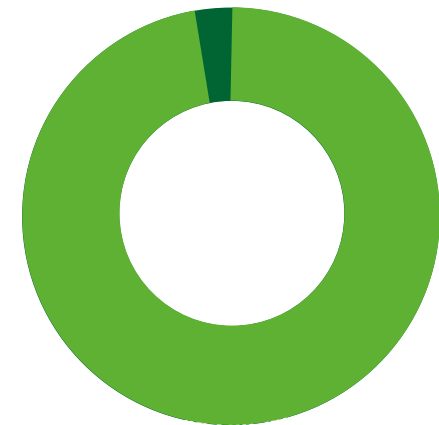
OUR TOTAL EMISSIONS ARE EQUAL TO THE ANNUAL ENERGY AND CONSUMPTION OF APPROXIMATELY 2,920 HOUSEHOLDS.*

*(Calculated using the reference of an annual consumption behavior of 17 tonnes of CO₂ per household.)

KEY FIGURES

FOSSIL EMISSIONS FROM ACTIVITIES (TCO₂E)

Scope 1, 2 & 3



TOTAL FOSSIL EMISSIONS:
48.266,49 49,646 TCO₂E

- Scope 3 (97,2%)
- Scope 2 (0%)*
- Scope 1 (2,8%)

*Scope 2 emissions refer to CO₂ released during electricity production. Because Le Duc purchases 100% green electricity, our



1

WE ARE
LE DUC VEGGIE

A BRIEF HISTORY

Le Duc Veggie has its origins in the frozen food. Founder Dick den Hertog, son of the man behind Hertog IJs, started his own adventure in Stellendam. What began with sweet and savory mini-bakes grew into an international player in vegetarian snacks.

The major breakthrough came when the patent on pre-formed onion rings expired. Le Duc was the first European producer to jump into this gap. And successfully.

From 2004 onwards, the course shifted. The puff pastry disappeared, and vegetables and cheese took center stage. Not out of idealism regarding the protein transition or animal welfare, but from our conviction that meatless snacks can be at least as flavorful and high-quality. That choice proved to be the right one: the onion ring conquered Europe and beyond, and the range expanded with cheese snacks, mushrooms, and potato wedges.

Today we supply to more than 70 countries, generate a turnover of over 78 million euros, and continue to grow year after year.

Our first CSR report was published in 2024. We want to do what we do well, and that is why we continue to reflect on stewardship in our work: how we treat the earth and what we leave behind. This is a value deeply rooted in our down-to-earth, family-oriented culture. We want to continue growing responsibly, which requires clear choices and robust sustainability frameworks, so that our vegetarian snacks remain at least as tasty, but with ever less impact on people and the environment.



OUR STRATEGY AND FUTURE

LeDuc is specialized in the development, production, and sale of high-quality vegetarian snacks based on vegetables and cheese. In the coming years, we aim to further strengthen our position in these product groups while simultaneously developing new, responsible concepts.

As a family business, we look beyond the short term. Our growth ambition goes hand in hand with continuity and responsibility: we want to pass on a healthy company to the next generation.

Our sustainability strategy rests on four pillars

- **From sales to efficiency** | Through quality, efficiency and to make sustainability the leading principle in production, to strengthen we our foundation.
- **Professionalization** | With modern processes, data-driven choices and a strong organization make our company future-proof.
- **Responsible growth** | Growth is in our DNA, but always with attention to doing so in the most responsible way possible, within the frameworks and expectations of our suppliers and customers.
- **Sustainable partnerships** | We are actively exploring which customers have sustainability high on the agenda and how we can learn from this to introduce new innovations and improvements to them first.

This is how we build a future-proof company step by step and contribute to a more sustainable food system.

MARKET AND OUR ASSORTMENT

Le Duc offers a fully vegetarian range, composed largely of plant-based ingredients. Our snacks find their way to a wide range of international customers in retail, foodservice, and industry.

The assortment consists of five product groups - see next page.

With this wide range, Le Duc responds to the growing demand for vegetarian alternatives. Products that are not only tasty and recognizable in taste and texture, but are also versatile and have a lower environmental impact than traditional animal-based snacks.



Onion

- › Preformed onion rings, with different coatings (battered / breaded)
- › Natural onion rings, with different coatings (battered / breaded)

Cheese

- › Pure cheese, incorporated into various cheese snacks and combination products such as jalapeño bites or macaroni snacks.
- › Melted cheese blends, incorporated into various cheese snacks and combination products such as jalapeño bites or macaroni snacks.

Vegetables

- › Vegetable, cauliflower, and mushroom snacks, with various coatings (battered / breaded)
- › Vegetable snacks, with different coatings (battered / breaded)

Potato

- › Potato wedges, with coating, in various variations

Veggie patties

- › Cheese patties, with different coatings (battered / breaded)
- › Vegetable patties, with different coatings (battered / breaded)
- › Cheese / Vegetable combination patties, with different coatings (battered / breaded)





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**SUSTAINABILITY ACCORDING
TO LE DUC FINE FOOD**

MATERIAL THEMES

The focus areas of this sustainability report are not by coincidence developed. Together with Le Duc's sustainability team, we selected the topics that are most relevant and within our employees' influence.

We like to focus on what matters. Promises are nice, of course, but they must be relevant to our work. That is what materiality entails: the things that influence our work, and over which we, in turn, have influence. It is therefore not a full-fledged double materiality analysis, but an internal exploration of what is important to us personally for our company and our stakeholders.

MATERIALITY ANALYSIS

To gain a better understanding of what we can improve each year and where our priorities lie, we have defined the key themes based on a brief internal analysis. This is based on various interviews and a working session with employees and management.

SUSTAINABILITY THEME	THEME INFLUENCE ON LE DUC	LE DUC'S INFLUENCE ON THEME	IDENTIFIED BY EMPLOYEES
Waste management /	-	+	+
Working conditions	++	++	++
CO2 emissions	++	+	++
Energy efficiency	++	++	+
Conscious and healthy food	+	-	+
Transparency and human rights	+	+	+
Packaging (reuse, innovation, etc.)	+	++	++

LE DUC VEGGIE SUSTAINABILITY TEAM

LeDuc has the ambition to make sustainability a true part of its business operations. This is only possible when the people on the shop floor recognize the importance and pass this on within the organization, sharing it within their own teams and departments. LeDuc's sustainability team is cross-functional and consists of seven professionals, each responsible for one or more focus areas.

Let us introduce ourselves...

ERIK JAMIN – PURCHASE MANAGER

Erik has worked for Le Duc for over twenty-two years. He has seen the company grow into what it is today from various roles. As a buyer, he sees the development and demand for sustainability continuing to increase. Because Le Duc makes extensive use of plant-based products, the dependence on climate and harvests is significant. In such cases, continuity can sometimes take precedence over the most responsible choice.



"IN MY ROLE AS A BUYER, CREATIVITY CAN YIELD SIGNIFICANT SAVINGS. FOR INSTANCE, MANAGING OUR INVENTORY AND STREAMLINING OUR RAW MATERIAL FLOWS AND RECIPES IS AN IMPORTANT WAY TO COMBAT WASTE."

JACO VAN NIMWEGEN – PROJECT MANAGER

When Jaco joined as Head of Technical Services in 2020, Le Duc was certainly not new to him. At the beginning of his career, between 2002 and 2010, he had already supported the technical department as a mechanic. Jaco leads a team of nine technicians, and his strength lies in automation. Through smart sensors, he continuously strives for efficiency. This leads to savings in energy and costs.



"I ALWAYS CHOOSE QUALITY. A HIGH-QUALITY ELECTRIC MOTOR MIGHT BE SLIGHTLY MORE EXPENSIVE, BUT IT EASILY LASTS FIVE TIMES LONGER THAN A CHEAPER OPTION. I CONSIDER THAT A SUSTAINABLE CHOICE."

LINDA VAN DEN HEUVEL – HEAD OF MARKETING

Linda is responsible for the marketing strategy and brand development of Le Duc. In her role, she works on further strengthening Le Duc's positioning within a rapidly changing food market. The focus is on relevance, future-proofing, and building strong concepts that align with evolving consumer expectations regarding food and sustainability.



"THE MARKET IS CHANGING RAPIDLY, AND CONSUMERS INCREASINGLY EXPECT PRODUCTS THAT FIT A MORE CONSCIOUS LIFESTYLE. WITH LE DUC VEGGIE, WE HAVE A STRONG FOUNDATION TO REMAIN RELEVANT IN THIS CONTEXT AND TO FURTHER BUILD OUR BRAND IN THE COMING YEARS."

ILONA DEN BOEF – OPERATIONAL MANAGER

When Ilona joined LeDuc in 2022, she found a fast-growing company of true entrepreneurs. A lot comes together in the quality department, from product quality to attention to the staff. Customer sustainability requirements are also a responsibility of the quality department. Ilona is direct and open and hopes that developments in sustainability will also lead to more transparency for Le Duc.



"COMPANIES WITH A SUSTAINABLE APPROACH MEET THEIR NEEDS WITHOUT COMPROMISING THE NEEDS OF THEIR CUSTOMERS, STAKEHOLDERS, OR OUR PLANET. SUSTAINABILITY IS EMBEDDED IN THEIR CORPORATE CULTURE. IT IS PART OF THEIR VALUES."

JEROEN DE BRUIJN MAAGDELEIJN – TEAM LEADER BUSINESS OFFICE / CHAIRMAN WORKS COUNCIL

Jeroen has worked for LeDuc for six years and is responsible for production planning, purchasing, and transport planning. He is chairman of the works council and the link between the shop floor and management. Jeroen prefers to describe sustainability in concrete terms: preventing waste, whether it concerns time, raw materials, or transport. That awareness is deeply embedded in how he organizes his work, from monitoring the transition from palm oil to sunflower oil to pushing for longer production runs and fuller trucks.



"FOR ME, SUSTAINABILITY LIES IN THINKING CONSCIOUSLY BEFORE YOU EXECUTE SOMETHING. IF A TRUCK DRIVES THERE, IT CAN ALSO RETURN FULL. IF WE PRODUCE SOMETHING RIGHT THE FIRST TIME, WE DON'T HAVE TO DO IT AGAIN. THAT IS EXACTLY WHERE THE GREATEST GAINS ARE."

JOEP DE GRAAF – ACCOUNT MANAGER

Joep started at Le Duc in October 2024 and is responsible for the key accounts. He brings a background in business administration with a specialization in sustainable supply chain transparency, gained during research into the avocado supply chain. This background makes him attuned to the tension between commerce and responsible business: sustainable choices sometimes founder on customer wishes or competitive pressure. Joep believes that a clear, concrete ambition is necessary, also for the sales conversation.



"WE HAVE GOOD INITIATIVES, BUT WE ARE NOT ALWAYS ON THE SAME PAGE. AS LONG AS THAT IS THE CASE, THE STORY REMAINS FRAGMENTED. A CLEAR LONG-TERM VISION, CONCRETE AND DEMONSTRABLE, IS WHAT MAKES SUSTAINABILITY CREDIBLE FOR US, ALSO FOR CUSTOMERS."

CORRIE DE BONTE – HR MANAGER

Corrie started at Le Duc in 2022 and focuses on health and sustainable employership. She sees the workforce grow to more than 120 employees and emphasizes what she calls sustainable employability: physical and mental. Under her direction, the absenteeism rate has been reduced from around fifteen percent to below five. She believes in human contact as a foundation and consciously invests in a safe working environment, a place where people can open up for discussion.



"A SAFE WORKPLACE STARTS WITH THE CULTURE, NOT THE RULES. WE ARE WORKING ON AN EMPLOYEE HANDBOOK, A VITALITY POLICY, AND A ZERO-TOLERANCE POLICY AGAINST UNWANTED BEHAVIOR. NOT BECAUSE IT IS MANDATORY, BUT BECAUSE IT IS THE FOUNDATION FOR EVERYTHING THAT FOLLOWS."

SUSTAINABLE DEVELOPMENT IN 2025

In 2024 and 2025, we continued with the tasks that we had formulated ourselves for 2023. Although the busy work schedule did not always allow for all steps, we take a moment here to reflect on a number of milestones from the past two years that we are proud of.

SCORECARD

FOCUS AREA	TYPE	DESCRIPTION
Energy	Objective	An absolute reduction of 42% CO ₂ in 2030 compared to 2023
Energy	Objective	100% of purchased electricity will be green by 2030
Energy	Objective	No CO ₂ emissions in 2050 (0 emissions scope 1 and 2)
Energy	Objective	Realization of own solar panels in 2025
Energy	Action	Exploration for the realization of a new cold storage
Energy	Action	Action plan for phasing out synthetic refrigerants
Energy	Action	Transformation to an electric lease vehicle fleet
Energy	Action	Energy saving plan for scope 1 and 2
Energy	Action	Insight into climate emissions in the chain (Scope 3)
Energy	Action	Certifying SBTi targets

Packaging	Objective	5% less packaging material (kg per kg of product sold) in 2025 compared to 2022
Packaging	Action	Establish frameworks/requirements for packaging (material, printing, weight)
Packaging	Action	Action plan for the waste of unused packaging materials
Packaging	Action	Action plan to reduce incoming packaging flows
Raw materials	Objective	No more palm oil in cooking oil from 2026
Raw materials	Action	Reducing food miles for raw materials
Raw materials	Action	Mapping sustainability risks of top 10 raw materials
Raw materials	Action	Incorporating 'sustainability' in purchasing conditions
Waste, residual streams and water consumption	Objective	In 2025: 10% less residual waste (kg per kg of product sold) compared to 2022
Waste, residual streams and water	Action	Action plan to minimize food waste
Waste, residual streams and water	Action	Valorization of residual streams together with waste
Waste, residual streams and water	Action	Improving wastewater quality
Safety and quality	Objective	No workplace accidents, rising reporting frequency
Safety and quality	Objective	Passing all quality audits
Safety and quality	Objective	No product recalls
Safety and quality	Action	Improved standard for health and quality (via quality management system)
Safety and quality	Action	Improving accident reporting frequency
Safety and quality	Action	Greater control over quality risks in the supply chain





3

FOCUS AREAS



Focus Area 1: Energy

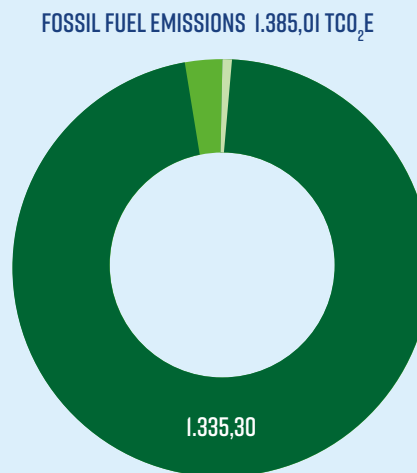
Energy is naturally one of the most important focus areas for Le Duc where we can make an impact. As a producer with heat- and cooling-intensive processes, energy choices directly influence our CO₂ emissions, cost structure, and supply reliability. We see this confirmed in our emission measurements: our greatest impact on Scope 1 and 2—that is, where we have direct influence—is found in our gas consumption. In 2023, we set our first energy targets; in 2024 and 2025, the first concrete steps were taken towards future fossil-free operations..

FOSSIL FUEL EMISSIONS 1,385.01 TCO₂E

Scope 1, 2 over 2025

- Stationary combustion (96.4%)
combustion of fuels in fixed installations, such as gas boilers
- Mobile combustion (3.2%)
fuel consumption of vehicles
- Fugitive emissions (0.4%)
unintentional released gases, e.g. refrigerant leakage

Explanation: This involves a decrease compared to 2023 because all electricity is now green and diesel cars are no longer used in Le Duc's lease fleet.



IN PRACTICE

Green energy and gas

Over the past two years, we have fully switched to Green Electricity of Dutch origin. This has led to a significant reduction in our emissions of 53.3%. The previously purchased gas certificates proved not to meet the requirements of the GHG Protocol and therefore do not contribute to the reduction of our scope. This has also led to a correction to the earlier scope 1 and 2 analysis from 2023.

For gas, certificates based on compensation, such as planting trees, are no longer recognized. Only green-generated gas counts, such as gas from biogas plants. Research is currently underway into the feasibility and affordability of this solution. The initial results are cautious: availability is limited and the additional costs are substantial.

Own generation and grid congestion

We have investigated how we can reduce our energy purchasing and become more self-sufficient by purchasing solar panels in combination with battery storage. Although we can make good use of the output from the solar panels, battery storage brings us less. Because our consumption is much higher than our output, we will remain dependent on power from the grid. We, too, like many other companies in the Netherlands, are struggling with grid congestion.

Although we would like to use more grid capacity to further expand our production, there is insufficient capacity on the power grid to expand in Stellendam. We are keeping a close eye on the situation and will reassess these opportunities when options arise.

For example, we previously investigated the possibilities of heat storage in salt, but unfortunately without the desired result.

Monitoring and control

Over the past two years, our energy approach has been further professionalized. With an updated energy saving plan and a more extensive monitoring system, we were able to manage consumption and deviations per production line for the first time. This resulted in immediate improvements: the switch to LED lighting was largely completed and yielded structural kWh savings, while lowering the compressed air pressure and replacing a compressor ensured increased efficiency and reduced energy loss due to leaks.

Process optimizations

Important steps have also been taken in our production processes. For example, the oil temperature of the thermal oil boiler, which provides heat for the baking ovens, was reduced from 280°C to 230°C. This resulted in significant energy savings and improved cost efficiency, while also slowing the degradation of the thermal oil and allowing it to be used for longer.

In addition, lighting and ventilation are now routinely switched off during weekends, preventing unnecessary energy consumption. A project has also been launched to recover hot water from the thermal oil boiler and lower the process temperature, resulting in reduced gas consumption.

Cooling and logistics

On the cooling side, we addressed a leak in the ammonia installation and started the replacement of outdated piping. This increases safety and limits energy losses. We have not experienced any major leaks in our cooling systems in recent years, meaning we have not had to carry out major refrigerant replacements. We have a handle on the upcoming replacement demand and will attempt to replace any older refrigerants with natural refrigerants.

The exploration for a new cold storage facility closer to Stellendam, which could reduce transport movements and thus energy consumption, is therefore an important focus for the coming years. This has not yet led to a new solution, but we continue to explore the possibilities.

Green procurement and own generation

Finally, the use of green energy has increased further: We use entirely green electricity and green gas. Although we have not yet invested in a solar panel park, we do intend to continue working on this in 2026.

Vehicle fleet

There has been a further replacement of the vehicle fleet over the past two years. More and more employees transitioning

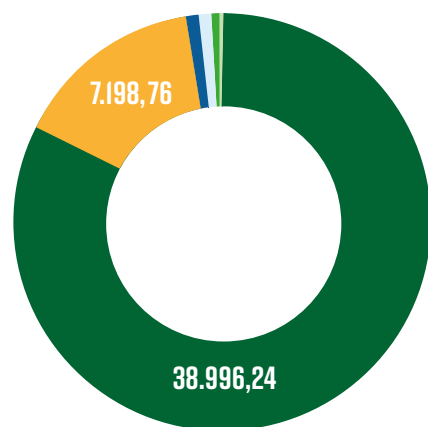


to electric vehicles, which is visible in the current composition. At Leduc, 40% are currently fully electric, 10% hybrid, and 50% petrol. The diesel cars have been almost completely replaced. This shift has also contributed to a further reduction in emissions.

SCOPE 3 | EMISSIONS IN OUR SUPPLY CHAIN

97.3% of Le Duc's total CO2 footprint falls within Scope 3. Most emissions stem from the procurement of our raw materials and services (80.8%). You can find more information about this in the next focus area, Raw Materials. In that chapter, we also delve deeper into the other impactful category, Upstream Transport. Other categories have an impact of less than 1.5% on the total and receive our attention, but do not warrant further explanation.

TOTAL FOSSIL EMISSIONS FROM ACTIVITY (TCO2E)



TOTAL FOSSIL EMISSIONS 48,266.49 TCO2E

- Goods & Services:** emissions related to the production of purchased goods and services
- Capital goods:** emissions related to the production of capital goods (e.g. machines, equipment) — 7,198,76
- Downstream transport:** emissions related to the transport of products from the organization to customers

- Energy supply:** emissions related to the production of energy that does not fall under Scope 2
- Upstream transport:** emissions related to the transport of purchased goods to the organization
- Leased assets:** emissions related to use of leased assets (e.g. buildings, vehicles)

Outlook

KPI's & goals for 2026 – Energy

TYPE	DESCRIPTION	TARGET
Objective	Absolute CO ₂ reduction scope 1 and 2 of 42% in 2030 compared to 2023 — with the fossil-free heat roadmap as the next step	2030
Objective	Completely fossil-free fleet — replace all remaining non-electric vehicles	2027
Objective	Own energy generation operational via solar panels, as soon as grid capacity and investment frameworks allow	2027
Action	Developing a roadmap for fossil-free heat: phased replacement of gas-fired installations, including exploration of heat pumps and industrial waste heat	2026
Action	Develop a Scope 3 reduction plan for upstream transport with the five largest suppliers — aimed at modal shift or consolidation of transport	2026
Action	Start SBTi trajectory based on the completed scope 3 analysis	2026



Focus area 2: Raw materials & packaging

The choice of raw materials largely determines Le Duc's impact. This concerns the origin, the processing, and the packaging we use. In 2024, we took steps towards more local sourcing and making packaging materials more sustainable. In 2025, we took steps to further reduce the use of palm oil and to dilute our packaging films.

In the 2023 CSR report, we set ourselves the goal of further phasing out the use of palm oil, developing a plan for food miles, and formulating frameworks for packaging (functionality, recyclability). Additionally, there was an ambition to gain better insight into sustainability risks in the supply chain.

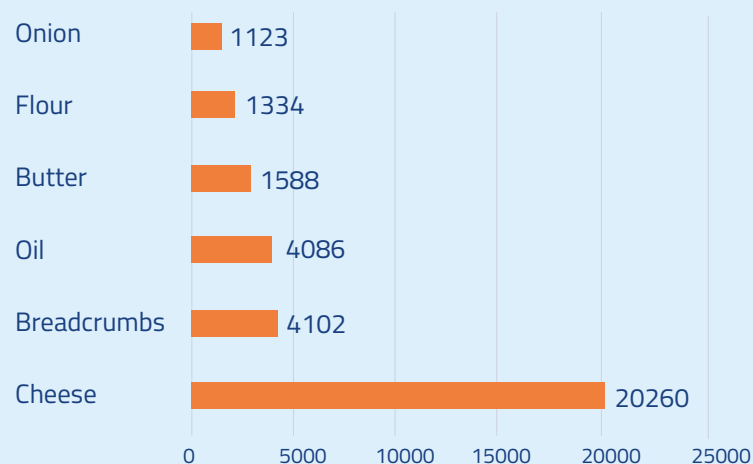
IN PRACTICE

Cheese and other ingredients

As a food producer, it is not surprising that one of our main sources of Scope 3 emissions is located in our supply chains. Among our sourced raw materials, emissions from cheese, bread, and oil stand out in particular. Moreover, we observe that we depend on a small number of suppliers for these raw materials, who therefore determine these emissions to a large extent. We aim to find ways to make these supply chains more sustainable by 2026, as they have a relatively large impact on our total emissions.



product categories in emissions (tCO₂e)



Animal welfare

The only animal ingredient in our products is cheese. As such, this raw material receives our special attention. The cheese we source comes from Europe. These EU regions are known for their stricter animal welfare standards. In 2026, we will also engage in closer dialogue with our suppliers regarding standards and opportunities for potential improvement.

Transition away from palm oil

The most significant shift of the past two years was the further phasing out of palm oil. By the end of 2024, approximately 60% of usage had been replaced by alternatives such as sunflower oil, which grew to over 80% in 2025. This process required close collaboration between R&D, production, and customers. The remaining stock of palm oil is currently being used up. There is still one product for which the transition has not been completed,

because a customer of our client is sticking to the existing configuration. The matter is high on the agenda, and the client is now paying a surcharge to mitigate this. The goal is to complete the transition before the end of this year.

Packaging reduction and recyclability

In 2024, Le Duc Veggie took an important step in reducing packaging material by lowering the film thickness of our key foodservice packaging. For all 1 kg Le Duc brand packaging, the film has been reduced from 70–75 microns to 50 microns, a reduction of 30–33%. This adjustment, introduced in early 2025, applies to our entire brand range and is being implemented in phases, with existing film stocks being used up first.

The impact of this thinner film is being closely monitored, regarding both quality and potential damage effects. Previous packaging serves as a reference in this regard. A similar thinning has been investigated for smaller retail packaging but has not (yet) been implemented due to specific customer requirements in certain export markets, where thicker laminates are often still required for optimal presentation.

Our ambition extends further: based on the insights gained and a representative measurement period, we want to engage in dialogue with customers and private label parties regarding the further application of thinner films, within feasible and market-compliant limits. In this way, we actively contribute to a responsible value chain and safeguard we achieve our sustainability goals, without compromising product quality or customer satisfaction.

Cardboard

Cardboard is an important packaging material at Le Duc. In 2024, efforts were made to reduce consumption and use more sustainable variants, where possible with FSC certification. In 2025, an inventory of the CO₂ footprint of our cardboard was started. We also collaborate with a third cardboard supplier with a clear sustainability agenda.

Formats and constructions have been optimized to save material without compromising strength. More efficient cutting, stacking, and packaging already yield savings. The ambition is to switch entirely to certified, recyclable cardboard while maintaining product safety.

Upstream transport

Another important emission category is the transport of our raw materials to our factory and customers (14.9%). What stands out is that by far the largest share of emissions results from road transport from our onion supplier in Poland (+/- 5% of our total emissions).

In the coming years, we therefore want to specifically look, together with our suppliers, at how we can reduce our footprint in upstream transport.

Regional purchasing

Where possible, we opt for regional sourcing, such as shifting cardboard suppliers from Hungary to Belgium. This reduces transport mileage and increases delivery reliability.

In addition to packaging, other raw material flows have also been examined.

The majority of our vegetable and onion suppliers are located within Europe, particularly in the Netherlands, Belgium, Germany, Poland, and Denmark. Thanks to these strategic locations, the average transport distances between our suppliers and our processing facilities in the Netherlands range between 25 and 350 kilometers. This ensures short, efficient logistical routes, which contributes to the freshness of our products and a relatively low CO₂ footprint. A strict policy applies to onions: imports from distant countries outside the EU are only permitted in the event of crop failures or insurmountable price pressure.

A limited number of our suppliers are located further away, such as in Poland and Southern Europe, but these locations have also been carefully selected to ensure the quality and sustainability of our supply chain.

For future reductions in the supply chain, we focus on product categories with the largest climate footprint.



It is therefore important that we maintain good relationships with these suppliers. When looking at our raw material procurement, we see that the three raw material suppliers with the highest emissions (43% in category 3.1) source the following products from European countries:

1. Cheese from Austria, the Netherlands, and Belgium
2. Vegetable Oil from Germany
3. Breaded coatings from the Netherlands

Frameworks and sales policy

At Le Duc, we strive for a production-driven approach to sustainability, in which we ourselves set clear frameworks regarding environment, social, and governance (ESG). Although the actions outlined in our previous reports have not yet been fully completed, we intend to take concrete steps in the coming years to further realize our ambitions. For example, by introducing our first Supplier Code of Conduct, in which our sustainability frameworks are anchored. In this code, we focus on themes such as animal welfare and climate, and establish clear guidelines for our suppliers.

Outlook

The ambition is to make sustainability an explicit part of our purchasing conditions and to provide more guidance to suppliers. This helps us make choices that contribute to more sustainable business operations. By gaining insight into Scope 3 data, which allows us to better assess food miles and sustainability risks in the supply chain, we aim to work towards concrete development goals. Phasing out the use of palm oil is a key focus area in this regard.

KPI's & GOALS - RAW MATERIALS & PACKAGING

TYPE	DESCRIPTION	TARGET YEAR
Objective	Completely palm oil-free production — guaranteed through purchasing policy and	2027
Objective	At least 90% of the cardboard FSC-certified or recycled	2025
Objective	Sustainability criteria embedded in procurement conditions — at a minimum of climate, animal welfare, and supply chain	2026
Action	Inquire about the origin and production conditions of milk streams from cheese and breeding suppliers	2026
Action	Develop an action plan for film reduction in private label and retail packaging, with realized brand packaging reduction as proof of feasibility	2026
Action	Gain insight into food miles per main raw material based on Scope 3 data — top 10 raw materials, transport kilometers, and associated emissions	2026



Focus area 3: Waste and residual streams

Waste reduction and the utilization of residual streams are essential themes for Le Duc. Less waste means a smaller environmental impact, less waste, greater efficiency, and ultimately lower costs. Moreover, residual streams from our operations can be of value to other parties. Consider, for example, residual streams that are repurposed into animal feed or used to produce biogas through fermentation. This is therefore the focus of our ambition: better waste separation and increasing the value of residual streams.

"THROUGH LONGER PRODUCTION RUNS AND BETTER ALIGNMENT WITH SALES, WE NOT ONLY GAIN EFFICIENCY BUT ALSO REDUCE ENERGY AND WASTE."

— *Jaco van Nimwegen (Project Manager)*

Waste Streams in 2025

WASTE STREAMS 2022-2025 (TONNES)

WASTE STREAM	2022 (TONS)	2023 (TONS)	2024 (TONS)	2025 (TONS)	TREND '24 → '25
Regular waste					
Residual waste	651,3	439,0	340,3	578,8	+70.1%
Paper / cardboard	121,0	332,2	162,0	118,9	-26.6%
Plastic / film	3,3	3,0	3,0	42,2	+1305.3%
Product destruction	—	—	32,3	53,4	+65.3%
Pallets (wood)	250,0	240,0	—	—	—
Subtotal regular	1.025,6	1.014,1	537,6	793,2	+47.5%
High-quality residual streams					
Animal feed (Feedvalid)	2.122,1	1.546,2	1.554,5	1.376,9	-11.4%
Sludge / fermentation	2.122,1	1.437,7	1.486,1	—	—
Used frying oil	15,1	23,3	35,0	—	—
Subtotal high quality	3.174,1	3.007,2	3.075,6	1.376,9	-55.2%
Total	4.199,8	4.021,3	3.613,2	2.170,1	-39.9%



WATER	2025	2024	2023	2022	TREND
Intake (main water system)	45.449	39.958	39.358	36.045	Rising trend (2022→2025)
Discharge via wastewater treatment	20.686	22.174	21.424	19.745 (started)	Slightly rising (2022→2024), decline in 2025

IN PRACTICE

Improvement of wastewater quality

In 2024, investments were made in improving water purification. The installation of a new 30 m³ grease separator and a decanter significantly improved discharge quality: the load on sewage decreased by approximately 10% compared to 2024, but due to an increase in production, it is still higher than in 2022. Despite the substantial investment, this project not only yielded environmental benefits but also resulted in lower levies and a reduced risk of violations.

Valorization of (organic) residual streams

Our production generates residual streams through the processing of onions, breeding and powders. Whereas these were previously processed at a low value, they are now systematically ground and sold as animal feed. This gives these residual streams a useful purpose. Internal separation and logistics received attention through new collection points, but still require training and process agreements to function better structurally.

Water conservation and separation in the workplace

Despite a significant increase in our total water consumption, which can be explained by volume growth, small improvements have also been realized.

Due to optimization, our scrubbers now consume 7 liters per minute instead of 12–15 liters, and smaller nozzles (-25%) contribute to a further reduction. We intend to continue steering towards reducing our water usage.

Outlook

The priority for 2026 lies on two points: understanding why residual waste has increased and translating this into an improvement plan for each waste stream. At the same time, we are mapping water consumption per process component so that we can steer in a targeted manner rather than monitor globally. **The ultimate goal remains clear:** less residual waste per kilo of product sold and water consumption that no longer grows in line with production.

KPI's & GOALS - WASTE & RESIDUALS

TYPE	DESCRIPTION	TARGET YEAR
Objective	10% less residual waste per kg of product sold compared to 2022 — requires adjusted plan based on analysis of the increase 2023→2025	2026
Objective	Stabilizing water consumption despite production growth — decoupling water intake from production	2027
Action	Conduct an analysis of the increase in residual waste per waste stream and production phase, followed by a concrete improvement plan	2026
Action	Mapping water consumption per process component via measurement per department as a basis for targeted savings	2026



Focus area 4: Employership, Quality, Safety and Good Governance

At Le Duc Veggie, good governance, quality, safety, and responsible employership are central to our sustainability approach. A safe, healthy working environment, transparent processes, and continuous improvement form the basis of our ambition: to produce high-quality products that meet the highest quality standards while respecting people and the environment. Over the past two years, we have further embedded these values in our policy through training, improved assurance, and an HR approach focused on safety, development, and sustainability. In this way, we are building a future-proof organization where quality, integrity, and responsibility go hand in hand.

IN PRACTICE

Employership

In 2024, we established a zero-tolerance policy against unwanted behavior in the Internal Regulations, with clear reporting procedures and sanctions. This policy, together with the whistleblower scheme, fosters a culture of greater respect and openness. Nevertheless, strengthening an open reporting culture remains a priority: employees must feel free to report misconduct without fear of repercussions. Practical examples, such as responding quickly and humanely to bullying, demonstrate how we apply this policy, with an eye for individual situations. In 2026, we aim to bring all these developments together in an employee handbook, serving as a structural basis for a safe and transparent working environment.

Vitality and Sustainable Employability

With a team budget for well-being, we encourage joint activities, which has contributed to a decrease in absenteeism from 15% to 4.65%. This decrease is due to improved and personal involvement, and a reduction caused by staff turnover, but also lowered by circumstances.

In addition, we promote vitality with a personal budget of €200 per year and a team budget of €75 per person, giving employees the opportunity for joint activities such as sports and relaxation. This initiative aligns with the wishes of Generation Z, who seek connection and a healthy work-life balance. We also intend to develop a more specific vitality policy in the coming years in collaboration with our Works Council.

Training

Year-end discussions with our employees revealed an increasing need for training and supplementary educational programs. As Le Duc, we aim to offer this within a framework that meets the needs of our employees on the one hand, but also ensures practical feasibility on the other. Consequently, we have started developing a new training policy, the final version of which we hope to present in 2026.



Remuneration and Collective Labour Agreement

LeDuc falls under the Convenience Food Collective Labour Agreement (CLA). All employees are remunerated in accordance with or above the applicable CLA scales. In addition, Le Duc maintains its own salary structure, developed under the name Le Duc/Duca, which serves as a framework for fair and consistent remuneration within the organization.

Working conditions in the supply chain

The vast majority of our raw materials are sourced within Europe, which at first glance limits the risks of labor abuses. However, we acknowledge that challenges also exist within Europe, such as informal labor, migration, and supply chain transparency. To proactively manage these risks, we employ a strict supplier selection process that prioritizes social compliance and fair treatment of workers. All suppliers must comply with SMETA standards, which exclude child labor and ensure safe, fair working conditions. In addition, we conduct regular audits and risk analyses, both at our direct suppliers and within their sub-supplies.

We want to remain even more vigilant regarding hidden risks, such as migrant workers in agriculture or complex sub-supplier chains. In 2026, we will introduce a supplier code of conduct, with specific requirements regarding labor rights and supply chain transparency.

Quality and food safety

Food safety is the system of processes, controls, and culture that guarantees our products are free from risks and meet the strictest standards. At Le Duc, this is not paperwork, but a daily practice – from raw material to finished product. We work with certified suppliers, strict HACCP protocols, and continuous monitoring so that every snack is safe, traceable, and of consistent quality.

In 2024, we introduced a digital training platform with multilingual modules on HACCP, food safety, and sustainability.

All audits in 2025 were successfully completed to the highest standards, including IFS Higher Level (95.6%) and BRC-A+. This underscores our commitment to not only meeting but also exceeding international safety standards. This requires more than just certificates: it calls for a culture of vigilance, in which employees are trained to recognize and report risks, and in which leadership leads by example.



**"SUSTAINABILITY NEEDS TO BECOME MORE ALIVE INTERNALLY.
IT HELPS IF WE MAKE SUCCESSSES VISIBLE AND ACTIVELY
INVOLVE COLLEAGUES IN THE CHOICES WE MAKE."**

— *Kylian Dokter (Financial Director)*

AUDITS						
Year	2020	2021	2022	2023	2024	2025
Number of	0	1	0	0	0	0
Number of	10	11	13	13	13	12
Number of successful	10	11	13	13	13	12

OBTAINED CERTIFICATES	IFS HIGHER LEVEL 95,98%	IFS FOUND- ATION LEVEL 90,79%	IFS FOUND- ATION LEVEL 92,19%	IFS FOUND- ATION LEVEL 95,4%	IFS HIGHER LEVEL 96,88%	IFS HIGHER LEVEL 95,6%
Year	2020	2021	2022	2023	2024	2025
	BRC- A	BRC- A	BRC- A	BRC- A	BRC-A+	BRC-A+
	Halal	Halal	Halal	Halal	Halal	Halal
	RSPO	RSPO	RSPO	RSPO	RSPO	RSPO
	SQMS	SQMS	SQMS	SQMS	SQMS	SQMS
	V-label	V-label	V-label	V-label	V-label	V-label
			SMETA	SMETA		SMETA
				RBI	RBI	RBI

Safety

In 2025, the number of workplace accidents fell further to 9, compared to 11 in 2024 and 15 in 2023. The number of accidents resulting in permanent injury decreased from 2 in 2024 to 1 in 2025. This progress is the result of targeted safety training, the appointment of a safety coordinator, and a workplace where employees actively identify and address risks.

At Le Duc, safety means more than preventing physical accidents. We also value emotional safety. Employees can turn to a confidential counsellor and have access to preventive support through the Occupational Health and Safety Service whenever they need it. In this way, we ensure a work environment where people feel heard and can seek help in a timely manner, without barriers.

Good Governance and Transparency

Good governance is essential for achieving our sustainability objectives. The Executive Board and management play a crucial role in developing and implementing sustainability strategies. Internally, there is a need to build a clear structure in which sustainability carries more weight within the strategic decisions of the organization.

The Works Council also plays a role in this and is more than an advisory body: it is an active link between management and employees. There is an open culture with short lines of communication, direct access to management, and attention to both major investments as daily practice.



The Works Council focuses on ownership and encourages employees to contribute ideas, ensuring that growth does not come at the expense of commitment. With an eye for diversity and sustainability, the Works Council contributes to an organization where good governance, quality, and employership come together.

Outlook

We look to the future with confidence. Our ambition for 2026 is an organization where safety, vitality, and sustainability go hand in hand. We remain focused on strengthening our reporting culture, promoting sustainability awareness, and improving our internal communication. Additionally, we aim to further encourage sustainability awareness, particularly among younger generations.

In 2026, we will once again conduct an employee satisfaction survey, as we do extensively every year for all employees. In this way, we continue to improve our organizational culture and work environment.

KPI's & GOALS - GOOD GOVERNANCE & EMPLOYERSHIP

TYPE	DESCRIPTION	TARGET YEAR
Objective	Structurally keep absenteeism below 5% through a permanent vitality policy	2026
Objective	Zero workplace accidents resulting in permanent injury	2027
Objective	Training policy adopted and operational	2026
Action	Draft and publish employee handbook — zero-tolerance policy, whistleblower policy, and code of conduct brought together in one accessible document for all employees, including flex workers	2026
Action	Actively increase the reporting frequency of incidents via quarterly toolbox meetings with visible management involvement	2026
Action	Anchoring sustainability in governance: fixed responsibility at executive level, periodic reporting to the Works Council, and a permanent Management Team agenda item	2026





4

**OBJECTIVES & ACTIONS
AT A GLANCE**

OBJECTIVES AND ACTIONS 2026

FOCUS AREA	TYPE	DESCRIPTION	TARGET YEAR
Energy	Objective	Absolute CO ₂ reduction scope 1 and 2 of 42% in 2030 compared to 2023	2030
Energy	Objective	Completely fossil-free vehicle fleet	2027
Energy	Objective	Own energy generation operational via solar panels	2027
Energy	Action	Drawing up a roadmap for fossil-free heat	2026
Energy	Action	Scope 3 upstream transport reduction plan with top 5 suppliers	2026
Energy	Action	Start SBTi trajectory	2026
Raw materials & packaging	Objective	Completely palm oil-free production	2026
Raw materials & packaging	Objective	At least 90% FSC-certified or recycled cardboard	2025
Raw materials & packaging	Objective	Sustainability criteria embedded in purchasing conditions	2026
Raw materials & packaging	Action	Inquire about the origin of milk streams from cheese and breeding	2026
Raw materials & packaging	Action	Action plan for film reduction in private label and retail packaging	2026
Raw materials & packaging	Action	Making food miles per main raw material transparent	2026

Waste and residual streams	Objective	10% less residual waste per kg of product sold compared to 2022	2026
Waste and residual streams	Objective	At least two residual streams utilized in a higher value	2026
Waste and residual streams	Objective	Stabilize water consumption despite production growth	2027
Waste and residual streams	Action	Conduct an analysis of the increase in residual waste and	2026
Waste and residual streams	Action	Map water consumption per process component	2026
Employership & Governance	Objective	Structurally keep absenteeism below 5%	2026
Employership & Governance	Objective	Zero workplace accidents resulting in permanent injury	2027
Employership & Governance	Objective	Training policy adopted and operational	2026
Employership & Governance	Action	Draft and publish employee handbook	2026
Employership & Governance	Action	Increase incident reporting frequency via toolbox meetings	2026
Employership & Governance	Action	Anchoring sustainability in the governance structure	2026

VSME REPORTING CHECKLIST

Based on the Voluntary Standard for Non-Listed Micro, Small and Medium-sized Enterprises (VSME),
source: www.efrag.org.

BASIC MODULE

Element	Code	What you need to report	Location in report
General information	B1	State the reporting method, explain sources and assumptions	About this report
General information	B2	Description of sustainability policy, initiatives, and future plans	Over Le Duc
Medium	B3	Energy consumption (electricity, gas, fuel) and CO ₂ emissions (Scope 1 and 2)	Focus area 1
Medium	B4	Emissions to air, water, and soil; measures against pollution	Focus area 1
Medium	B5	Impact on biodiversity; protection or restoration measures	Focus area 2
Medium	B6	Consumption, discharge and re-use of water	Focus area 3
Medium	B7	Use of materials, waste separation, recycling, circular initiatives	Focus area 3
Social	B8	Number of employees, type of contracts, diversity (if possible)	Key figures and Focus area 4
Social	B9	Workplace accidents, sick days, safety in the workplace	Focus area 4
Social	B10	Remuneration, training, collective labour agreements or co-determination	Focus area 4
Governance	B11	Fines/convictions for corruption, integrity policy	Focus area 4

ATTACHMENTS

Appendix 1: Glossary

GLOSSARY

Terms and abbreviations from the sustainability report
2024–2025 from Le Duc Fine Food

TERM	EXPLANATION
Wastewater treatment plant (WWTP)	Installation that cleans wastewater before it is discharged into the sewer or surface water. Le Duc invested in a new grease separator and decanter to improve discharge quality.
BRC (British Retail Consortium)	Internationally recognized certification for food safety. BRC-A+ is the highest level. Le Duc obtains this certificate annually.
Carbon credits	Tradable rights representing reduced or avoided CO ₂ emissions elsewhere in the world. Under the GHG Protocol, these do not count as a reduction in direct emissions (scope 1).
CO₂-equivalent (CO₂e)	Unit used to summarize the warming effect of various greenhouse gases (such as CO ₂ , methane, and nitrous oxide) in a single number, expressed as the equivalent amount of CO ₂ .
CSRD (Corporate Sustainability Reporting Directive)	European legislation that requires large companies to report on their impact on people, the environment, and society. For medium-sized companies such as Le Duc, this obligation does not currently apply, but Le Duc reports voluntarily.

Double materiality analysis	Method to determine which sustainability topics are relevant, from two perspectives: the influence of a theme on the company (financial materiality) and the influence of the company on people and the environment (impact materiality).
Feedvalid	Certified system for the sale of residual streams as animal feed. Le Duc markets organic residual streams via Feedvalid as a high-quality destination.
Food miles	Distance a raw material or product travels from the site of production to the processor or consumer. More food miles generally mean more transport emissions.
FSC (Forest Stewardship Council)	International label for responsible forest management. FSC-certified cardboard comes from sustainably managed forests.
Fugitive emissions	Unintended leakage losses of gases, such as refrigerants from refrigeration systems. Count towards Scope 1.
GHG Protocol	The most widely used international framework for measuring and reporting greenhouse gas emissions. Distinguishes three scopes and prescribes which emission sources are counted where.
Green gas	Gas produced from organic material (biomethane) that is designated as renewable via certificates. Only certified green gas (with a demonstrable physical or administrative link) counts as a reduction in Scope 1 emissions.
Green energy	Electricity generated from renewable sources such as wind, sun, or water. In 2024/2025, Le Duc fully switched to green electricity of Dutch origin.

HACCP (Hazard Analysis and Critical Control Points)	International food safety system in which risks in the production process are systematically identified and controlled. Mandatory for food businesses.
Halal	Quality mark indicating that a product has been produced in accordance with Islamic law, including with regard to the slaughter of animals.
IFS (International Featured Standards)	International certification for food safety and quality, aimed at producers. Le Duc achieves the highest level: IFS Higher Level.
Capital goods (scope 3.2)	Machinery, equipment, and buildings purchased by a company. The CO ₂ emissions released during the production of those goods fall under scope 3.
Refrigerants	Liquids or gases used in refrigeration systems. Some synthetic refrigerants (such as HFCs) are powerful greenhouse gases. Leakage losses are included in Scope 1.
Market-based method	Method for calculating Scope 2 emissions, taking into account the origin of purchased electricity (via energy certificates). As opposed to the location-based method, which is based on the power grid average.
Materiality	The relevance of a sustainability theme to a company. A theme is material if it has a significant impact on the company or if the company has a significant impact on that theme.
Modal shift	Shifting transport from one mode of transport to another, for example from truck to train or ship. Generally results in lower CO ₂ emissions.

Grid congestion (AWZI)	Overloading of the electricity grid, resulting in insufficient capacity to consume or supply additional power. In Stellendam, this hinders the expansion of production and the connection of solar panels.
Omnibus Proposal	European legislation from 2024 that postpones or eases the CSRD reporting obligation for medium-sized enterprises. As a result, Le Duc is temporarily exempt from mandatory CSRD reporting.
Palm oil	Vegetable oil extracted from the fruit of the oil palm. Production is linked to deforestation and loss of biodiversity. Le Duc will fully phase out palm oil by early 2026.
Paneer	Fresh cheese originating from South Asia, used as an ingredient in various Le Duc snacks. Cheese and paneer are the largest sources of Scope 3 emissions in raw material procurement.
RSPO (Roundtable on Sustainable Palm Oil)	International quality mark that guarantees that palm oil comes from certified, sustainably managed plantations.
SBTi (Science Based Targets initiative)	International initiative that helps companies set climate goals aligned with the Paris Climate Agreement. Goals are scientifically validated.
Scope 1	Direct CO ₂ emissions from sources managed by a company itself, such as gas combustion in furnaces, boiler installations, and refrigerant leakage.
Scope 2	Indirect emissions from purchased energy, particularly electricity and heat. If a company purchases green electricity, Scope 2 emissions can be reduced to zero.

Scope 3	All other indirect emissions in the chain, both upstream (purchase of raw materials, transport) and downstream (use and processing of products). For Le Duc, this is 97.3% of total emissions.
SMETA (Sedex Members Ethical Trade Audit)	Audit standard that assesses working conditions, health, safety, and environmental practices in the supply chain. Part of the Sedex platform.
SQMS (Supplier Quality Management System)	Quality management system for monitoring quality and safety in the supply chain.
Supplier Code of Conduct	Code of conduct for suppliers, in which a company establishes minimum requirements regarding working conditions, the environment, and integrity. Le Duc is developing this code in 2026.
Thermal oil boiler	Installation that heats thermal oil as an indirect heat source for the ovens. Operates on gas and is Le Duc's largest Scope 1 source.
Upstream transport (scope 3.4)	Emissions from the transport of raw materials and packaging to the Le Duc factory. Responsible for approximately 14.9% of the total Scope 3 emissions.
V-label	European label for vegetarian and vegan products, issued by the Dutch Vegetarian Association. Guarantees that a product contains no ingredients of animal origin.
VSME (Voluntary Sustainability Reporting Standard for SMEs)	Simplified reporting standard for SMEs, developed by EFRAG. Le Duc uses this standard as the basis for voluntary sustainability reporting.
Commuting (scope 3.7)	CO ₂ emissions from the daily commuting of employees. Counts towards Scope 3 of the organization employing the employees.

Appendix 2: Accountability for Scope 1, 2 and 3 footprint

Reporting method: GHG Protocol – Scope 1, 2 en 3
(Corporate Standard en Corporate Value Chain Standard)

Selected consolidation method: Operational control

Reporting period: 1 January – 31 December 2025 Base year for reporting: 2021 for scope 1, 2 and 2025 for scope 3.

Recalculation policy: If a situation causes a significant change in total CO₂ emissions (more than 5%), the base year is recalculated to keep the data comparable.

Such situations include mergers, acquisitions and divestitures, outsourcing and insourcing of CO₂-emitting activities, changes in the calculation method or significant errors from previous years.

Reported organizational activities/locations (organizational boundaries within scope of reporting): The production facility and the office of Le Duc Fine Food B.V. in Stellendam.

Unreported locations (organizational boundaries outside scope of reporting): No locations outside scope

Explanation of the recalculation

In line with the recalculation policy, Le Duc's Scope 1 and Scope 2 emissions for the year 2023 have been recalculated. This was prompted by an observed deviation of more than 5% in total emissions, resulting from a reassessment of the applied greening of gas consumption. The original calculation used certificates that subsequently failed to meet the requirements of the GHG Protocol for reducing Scope 1 emissions. These were not certified green gas certificates (biomethane with demonstrable physical or administrative linkage), but carbon credits. In accordance with the GHG Protocol, carbon credits may not be used to reduce direct emissions (Scope 1) within the footprint. These must be reported separately as compensation and do not form part of the reported emissions. The emission figures for 2023 have therefore been corrected by treating gas consumption entirely as fossil. The purchased carbon credits do continue to contribute to a global CO₂ reduction, but have not been processed as an emission reduction within this report.

Reporting proceedings

- Le Duc collects the source data, including energy consumption, fuels, mobility, purchasing data, and other relevant emission data.
- Greener Company processes this data and calculates the carbon footprint using the software Carbon+Alt+Delete, in line with the GHG Protocol.
- During the process, multiple iterations and validation rounds take place between Le Duc and Greener Company, aimed at ensuring the accuracy, completeness, and consistency of the data. Where primary data is missing, conservative assumptions and secondary emission factors are applied.

REPORTING SYSTEM: CARBON ALT + DELETE

Description of the reported information

The footprint is based on a combination of primary data (such as energy consumption, transport, and purchasing) and secondary data (emission factors from recognized data sources). Emissions are expressed in CO₂ equivalents (CO₂e) based on GWP100.

Scope 2 emissions are reported according to the market-based method; the location-based method is additionally made visible where relevant.

Description of the types and sources of data used to calculate emissions. Part of the report (YES/NO)

Scope 1: Direct combustion and energy generation, coolants, fuels and vehicles (Yes)

Scope 2: Purchased electricity (Yes)

3.1: Purchased goods and services: (Yes)

3.2: Capital goods (Yes)

3.3: Fuel and energy-related activities (not included in scope 1 or 2) (Yes)

3.4: Upstream transport and distribution (Yes)

3.5: Production waste (Yes)

3.6: Business trips (Yes)

3.7: Commuting (Yes)

3.8: Upstream Leased Assets (Yes)

3.9: Downstream transport and distribution (Yes)

3.10: Processing of sold products (No)

3.11: Use of sold products (No)

3.12: End-of-life processing of sold products (Yes)

3.13: Downward leased assets (No)

3.14: Franchisees (No)

3.15: Investments (No)



COLOPHON

Le Duc Fine Food

Production

Jurre Zwinkels Communications and Sustainability
& Het Portaal

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