



Scherpenhuizen

SUSTAINABILITY REPORT
Scherpenhuizen 2025





Scherpenhuizen

we unite in fresh

SUSTAINABILITY REPORT

Scherpenhuizen 2025

4th edition

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1. INTRODUCTION

1.1 Foreword

This is already Scherpenhuizen's fourth sustainability report. Since 2022, we have taken concrete steps. We are gathering ever more data, giving us better insight into both our progress on further sustainability and where we can and must make more impact. Scope 3 is the biggest challenge in this, as it is for many others. This cannot be done without collaboration in the chain. We therefore consult regularly with customers, suppliers and partners on how we can move forward together.

A great deal happened on sustainability last year too. We were validated by SBTi, giving us science based targets to reduce our emissions, aligned with climate science, with the aim of limiting global warming to 1.5°C and being climate neutral by 2050. Furthermore, at our EcoVadis recertification we moved up from silver to gold! Wonderful recognition for our efforts.

A sustainability project group has been set up, with representation from various departments, to take further steps together. Each contributing from their own expertise. We are also working hard on a multi year energy plan to explore options for saving even more energy within our processes and premises. This is not straightforward, as we have already been BREEAM certified since 2018 and many measures were already put in place at that time. But new developments and looking at our internal processes in different ways may offer opportunities.

Special thanks to Sep, Danielle and Vincent for their contributions to this report. Thanks also to all our other colleagues, customers, suppliers and partners for their efforts so far and for the future steps we still want to take, and will take, together. The CSRD is a paper tiger, but we find it extremely valuable for all the insights it offers for the steps to be taken in practice. And, not to forget, for taking a moment to reflect on what has already been achieved.

This report once again presents honest figures on our contributions to a sustainable, healthy and beautiful future. We are intrinsically motivated and critical in our continued efforts to take further steps, and we hope to inspire others in doing so.

Eindhoven, August 2026

Cindy Wijffelaars

Director of Sustainability, QESH & Innovation





1.2 QUICK FACTS

CORE VALUES, PAGE 16



TOGETHER

We are there
each other



VITALITY

Better every day



ENTREPRENEURIAL

With guts
and passion

SUSTAINABLE ENTREPRENEURSHIP, PAGE 12

LOCAL COMMUNITY INVOLVEMENT, PAGE 59



21+

EMPLOYEES, PAGE 20



361

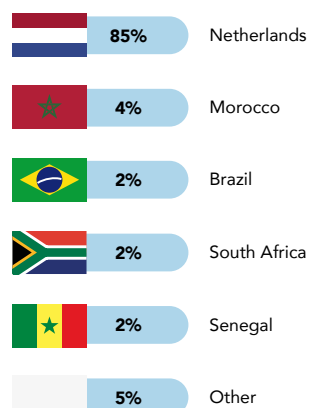
passionate employees

92

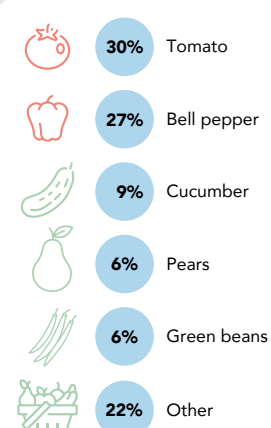
flex workers

VALUE CHAIN, PAGE 18

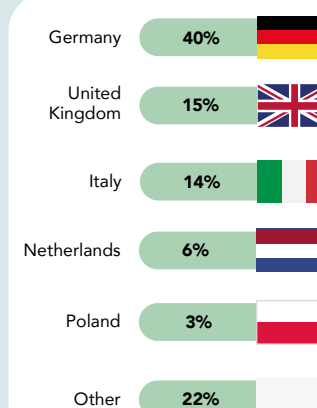
TOP 5 COUNTRIES OF PRODUCT ORIGIN



TOP 5 PROCESSED GREENHOUSE VEGETABLES

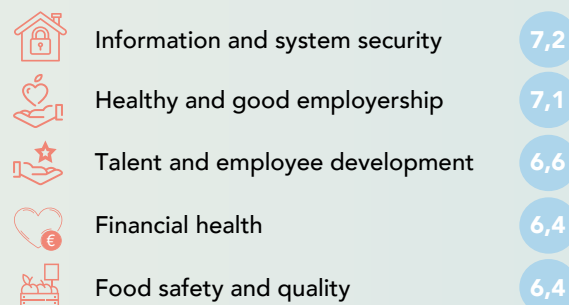


TOP 5 COUNTRIES OF PRODUCT DESTINATION



DOUBLE MATERIALITY ANALYSIS, PAGE 26

TOP 5 MATERIALITY TOPICS

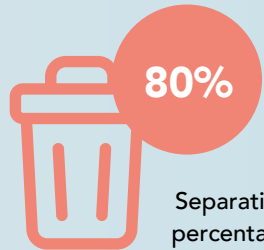


CIRCULAR PACKAGING, PAGE 34

APPLICATION OF RENEWABLE MATERIALS



WASTE STREAMS AND CIRCULARITY, PAGE 31



Separation percentage



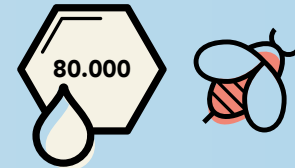
grams of waste per kg of product sold (2026 target: 7.5)

ENERGY AND EMISSIONS, PAGE 28



Green energy purchased for premises and charging stations

BIODIVERSITY, PAGE 39



80,000 bees in the beehives on our own premises

TALENT AND EMPLOYEE DEVELOPMENT, PAGE 56

FOOD SAFETY AND QUALITY, PAGE 41



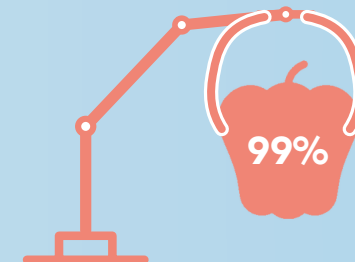
10 different food-safety and quality certificates



total number training hours

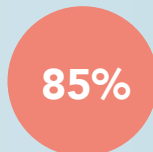
INNOVATION, PAGE 68

ROBOTISATION PACKAGING LINE



reliability of the robotic arms on the bell pepper packaging line

HEALTHY AND GOOD EMPLOYERSHIP, PAGE 47



of employees use the fortnightly vegetable box

FINANCIAL HEALTH, PAGE 67



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2.3.3 Double materiality assessment 26

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2. COMPANY PROFILE

2.1 Value creation

2.1.1 Mission, vision and strategy

MISSION	VISION	STRATEGY
<i>We unite in fresh.</i>	"Simply the best in fresh". We want to sustainably connect growers and European retailers in fresh fruit and vegetables through dedication, pride and passion.	A people-focused family organisation, geared towards growth, that offers a year-round solution for grower and customer through collaboration, entrepreneurship and an environmentally friendly and professional management of large product flows and long-term relationships.

HISTORY

Our story begins in 1995, when Martin Scherpenhuizen joined the management board and the company entered a new phase of growth. In 1997, we were one of the initiators behind the founding of Vers Direct Nederland (VDN) in Barendrecht, a sales organisation for fruit and vegetable growers. In 1999, we took over packing station Gopack in Venlo, strengthening our position in the chain. Four years later, we moved together with Gopack to a new premises on the "Acht" business park in Eindhoven.

In 2008, we renamed Gopack BV to Scherpenhuizen Packaging BV. Nine years later, we moved to our current BREEAM Outstanding certified premises at Schakel 7, also on the "Acht" business park in Eindhoven. De Schakel 5 has since also been taken into use, likewise awarded the BREEAM Outstanding sustainability certificate.

Today, we offer a complete range of fruit and vegetables, including from our own cultivation. Through Scherpenhuizen Packaging, we have a modern packing station with a wide range of packaging applications, all geared towards a single goal: fulfilling our customers' wishes as quickly and effectively as possible.

In 2025 too, we continued to invest in innovation, such as at our packing station, where we use image recognition technology to further automate packaging lines and make the work physically less demanding for our employees.

GENERAL

For us, value creation means connecting quality, innovation and sustainability with efficient logistics, customer focus and social engagement. By deploying these elements strategically, we remain competitive and have a positive impact on society and the environment.

SPECIALITIES

We carry out as many activities as possible in-house. For this, we have our own import and transport facilities, quality control and, in combination with Scherpenhuizen Packaging, our own packaging facilities.



Scherpenhuizen

we unite in fresh

2.1.2 Sustainable entrepreneurship

In 2025, we completed the Fresh25 strategy, the five-year plan through which we have connected growth and sustainability since 2020. The steps we took during that period, from BREEAM Outstanding buildings to voluntary sustainability reporting, form the foundation on which we continue to build. As of 2026, the Scherpen-huis growth strategy takes effect. In it, sustainability is no longer a separate theme but woven into everything we do. From the choice of our raw materials to the way we collaborate with our employees, growers and customers.

SUSTAINABILITY POLICY

Sustainable entrepreneurship is in our genes. As a family business with roots in Brabant, we feel responsible for the world around us, for this generation and the next. Our sustainability vision aligns with our mission “We unite in fresh”, through which we sustainably connect cultivation and European retail in fresh fruit and vegetables through dedication, pride and passion.

We set high standards for quality, the environment and the way we do business. Our distribution centres are built and certified in accordance with the BREEAM Outstanding and PlanetProof standards. In 2025, our approach was also recognised externally with the EcoVadis Gold certification, following the earlier silver recognition in 2023. In this assessment, we were evaluated on environment, ethics, labour and human rights, and sustainable procurement. We safeguard food safety through certifications such as IFS Food, BRC and SKAL, which are described in detail in chapter 3.2.1 Food safety and quality. page 41.

Our position and stakeholders

As part of the fruit and vegetables (AGF) chain, we have a direct influence on the sustainability of the food chain. Consumers have growing interest in the origin and responsible production of every product. Our customers, too, are becoming increasingly sustainable through collaboration in the chain and through conscious choices in their product range. Together with our stakeholders, we are working towards a future in which sustainability and a healthy business model go hand in hand.

Principles

Sustainability affects every part of our business. From the choice of raw materials and the procurement of fruit and vegetables to processing, logistics and product delivery, we make choices everywhere that determine our impact on the environment. In addition to our general sustainability policy, we maintain a separate policy for sustainable procurement, in which we focus on the share of sustainably certified products and suppliers and on the knowledge of our buyers. How we concretely work on themes such as energy, waste, packaging, biodiversity and employees is described in the materiality chapters, from page 28.

Embedding in the organisation

In recent years, we have increasingly taken our own responsibility for sustainability. Whereas we traditionally followed legislation and customer requirements, we now work proactively on the basis of data and concrete targets. As of 2026, we have set up a sustainability working group in which colleagues from various disciplines actively contribute to further steps. Based on the double materiality assessment, we have mapped out which sustainability aspects are most relevant for us and our stakeholders, now and in the future. Those aspects form the basis of our strategy.

SUSTAINABILITY STRATEGY

The Scherpen-huis growth strategy translates our sustainability ambitions into six pillars on which our targets are based:



Our people: a people-focused family organisation that always offers a solution for customer and grower through collaboration, entrepreneurship and a safe and enjoyable working environment.



Our products: growth through a clear choice for large product groups and services with efficient flows and/or winter coverage.



Our customers: being the number 1 partner and best supply chain party for strategic retail customers by resolving everything to their satisfaction.



Our growers: guaranteeing product availability through our own cultivation and by consolidating sustainable relationships with growers.



Our processes: being the most flexible and reliable partner by focusing on the right quality, efficient processes and striving for error-free execution.



Our environment: creating value for current and future generations through responsible chain management and sustainable business operations.

Each of these pillars connects business goals with sustainability goals. Growth and sustainability go hand in hand for us. The concrete targets per theme are included in the KPI dashboard at the end of this chapter.

SUSTAINABLE DEVELOPMENT GOALS

Our strategy and targets align with the United Nations Sustainable Development Goals (SDGs). We want to create value with the products we supply, all the goodness in fruit and vegetables. We do this through responsible production, based on innovative techniques and circular principles, without harmful impact on the living environment of people and animals. From this conviction, we contribute in particular to the following SDGs:



KPI DASHBOARD

The overview below shows our sustainability targets and our progress against them.

Objective	Year	Achieved 2025	Status
ENERGY AND EMISSIONS			p. 28
Roll-out of multi-year sustainability plan with further energy reduction 2030-2040-2050	2026	Kick-off energy plan in 2025	In progress
SBTi commitment and completion of validation	2026	Validated (Jan 2026)	Achieved
1% kWh electricity consumption savings per year	Annually	Decreased in 2025	Achieved
100% electric or plug-in hybrid fleet, max. 140 grams CO2 emissions	2028	62% electric/hybrid	In progress
No CO2 emissions from scope 1 and 2, partly through offsetting	2035	1,518 tonnes CO2	In progress
PACKAGING			p. 34
100% of packaging used is recyclable	2025	100% recyclable	Achieved
20% less plastic compared to 2020	2025	Estimated as achieved	Achieved
All plastic packaging contains on average 10-35% post-consumer recycled material	2025	Not achieved; only rPET trays	Not achieved
25% reduction in total packaging material weight compared to 2017	2025	Estimated as achieved	Achieved
Further sustainability improvements based on, among other things, the PPWR	2026	Policy development started	In progress
WASTE			p. 31
AGF landfill waste decreases by at least 1% per year	Annually	0 kg to landfill	Achieved
HEALTHY AND GOOD EMPLOYERSHIP			p. 47
At least 60% healthy choice in the staff restaurant, free fruit, soup and salad	2026	60% maintained	Achieved
At least 85% of employees make use of the fortnightly vegetable box	Annually	85% maintained	Achieved
25% of employees make use of a career and/or lifestyle coach	2026	14 internal, 23 external trajectories	In progress
25% of employees make use of in-house sports facilities	2026	Some exercise elsewhere or via activities	Not achieved
Absenteeism below 5%	2026	5.3%	Not achieved
SUSTAINABLE PROCUREMENT			p. 69
2.1% of products sold are Skal Bio certified	Annually	1.1%; lower customer demand for organic	Not achieved
100% of products sold are GLOBALG.A.P. certified	Annually	100% fruit and vegetable suppliers	Achieved
5% of products sold are PlanetProof certified	Annually	7%	Achieved
97% of suppliers undergo an annual on-site CSR audit via GRASP or PlanetProof	Annually	100%	Achieved
50% of suppliers have a CSR policy or conduct CSR reporting, verified through a supplier declaration	Annually	100%	Achieved
100% of buyers participate in sustainable procurement training	Annually	100%	Achieved
LOCAL INVOLVEMENT			p. 58
At least 1,000 kg of hard or soft fruit donated to local schools, associations or events	Annually	Achieved; target remains for 2026	Achieved
At least five students per year offered a placement as a recognised training company (BBL, BOL or HAS)	Annually	6 trainees	Achieved



2.1.3 CORE VALUES

At Scherpenhuizen, we know who we are. Our three core values, TOGETHER, VITALITY and ENTREPRENEURIAL, are not a poster on the wall, but the way we work, make decisions and treat each other. They are mutual promises, from us to our employees and from our employees to us. In this way, day after day, in the typical Scherpenhuizen way, we deliver on our promises to growers and retailers.



TOGETHER

We are there for each other

Together with our growers and retailers, we do our utmost to make fresh fruit and vegetables available to consumers across Europe, and that is only possible with engaged employees.

As a connecting link in the chain, we place great value on collaboration, support and appreciation for everyone. We celebrate successes, share setbacks and take care of each other and our surroundings, focused on sustainable relationships and a shared future.



VITALITY

Better every day

Vitality is much more than just getting enough exercise and eating healthily. When employees are vital, they feel good in themselves and enjoy coming to work. We do everything we can to help our employees make the best of every day. When they feel good, they perform at their best. In this way, they form the stable foundation for healthy growth.

We invest in the wellbeing and development of our employees by fostering personal growth, a pleasant working environment, a good work-life balance and concrete facilities such as an in-house gym, a bicycle scheme, preventive medical examinations, healthy canteen options and a vegetable box. Certified housing for temporary workers and contributions to charity are also part of this. For us, vital employees and a vital society go hand in hand.



ENTREPRENEURIAL

With guts and passion

We became market leader by responding alertly and seizing opportunities. We continue to grow thanks to our expertise and the dedication and ideas of engaged employees!

We respond quickly to trends and needs, encourage employees to experiment and take their ideas seriously. Innovation is in our DNA, and that willingness to change is exactly what keeps us sharp and helps us grow.

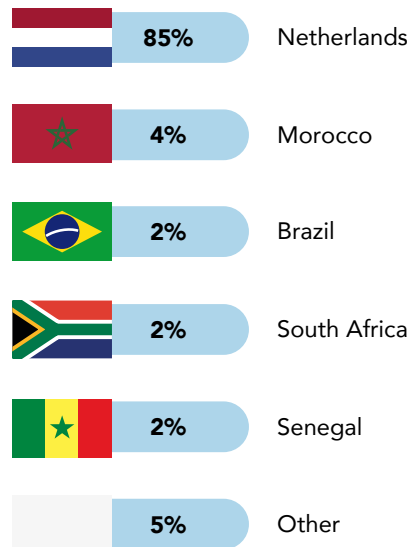


2.2 ACTIVITIES

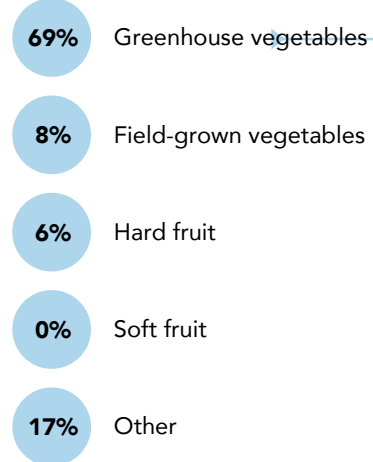
2.2.1 VALUE CHAIN

ORIGIN

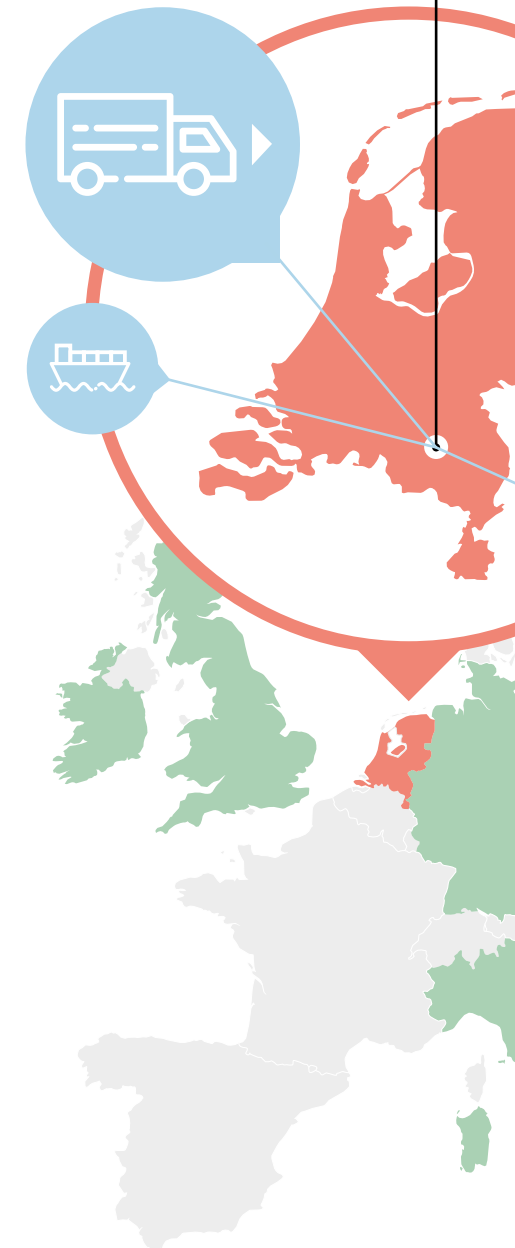
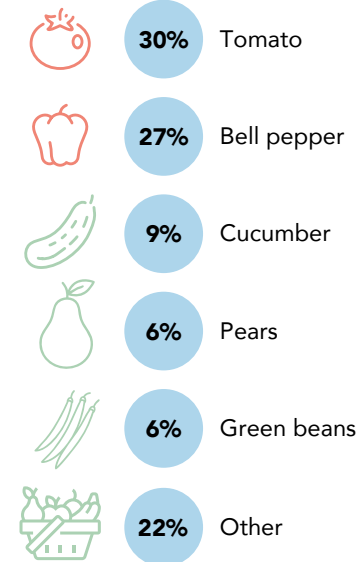
TOP 5 COUNTRIES

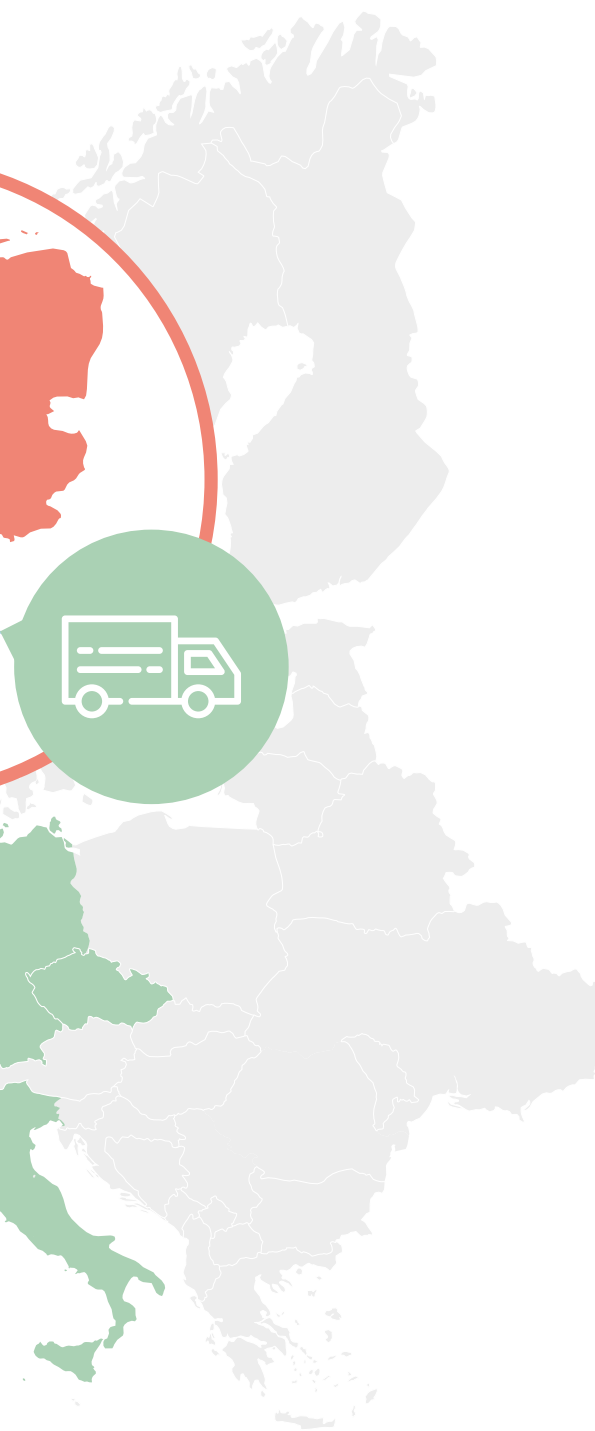


PRODUCT GROUP

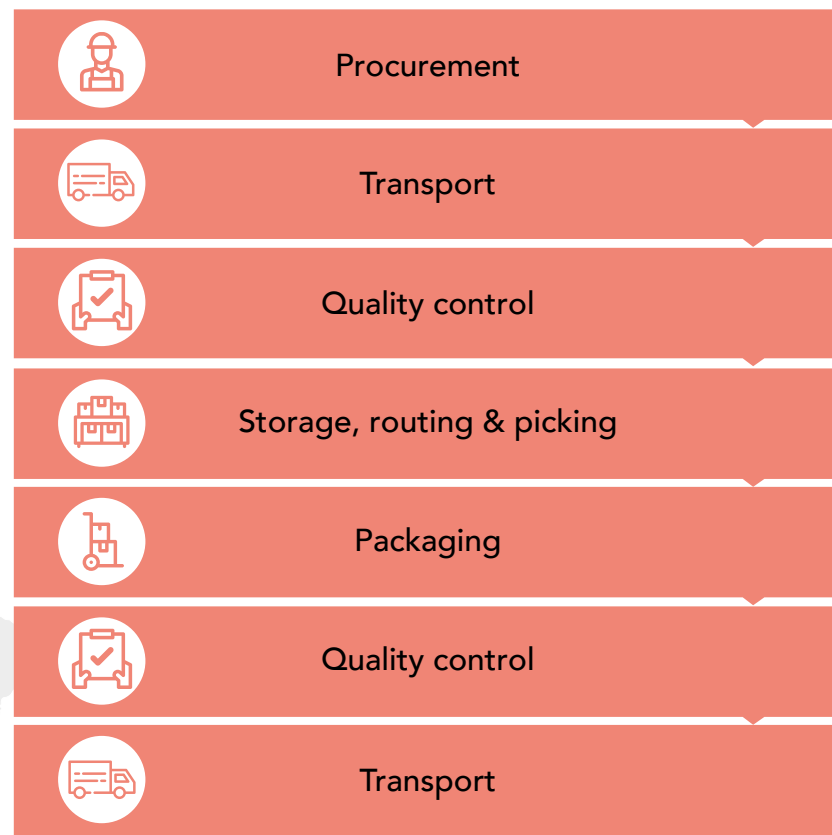


GREENHOUSE VEGETABLES



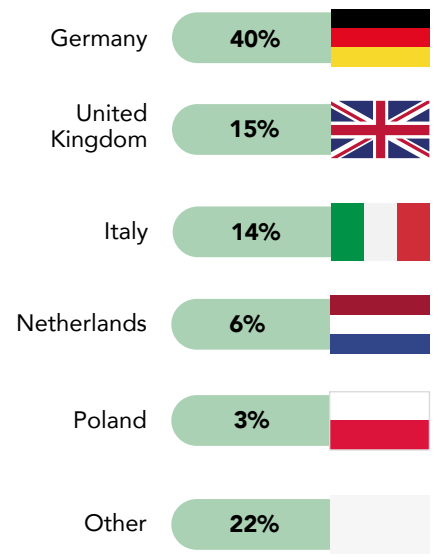


QUALITY AND PACKAGING PROCESS



DESTINATION

TOP 5 COUNTRIES



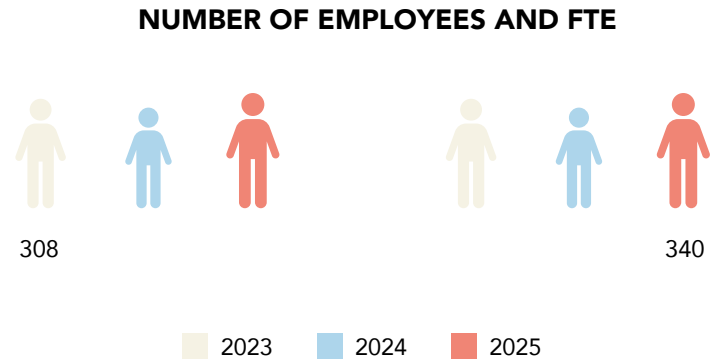
2.2.3 Employees

Behind every crate of fruit and vegetables that leaves our premises are people. Permanent employees at Scherpenhuizen and at Scherpenhuizen Packaging, supported by temporary and seasonal workers who help us during busy periods. Together, they ensure our customers receive fresh products every day. We offer them a safe and pleasant working environment where they can develop.

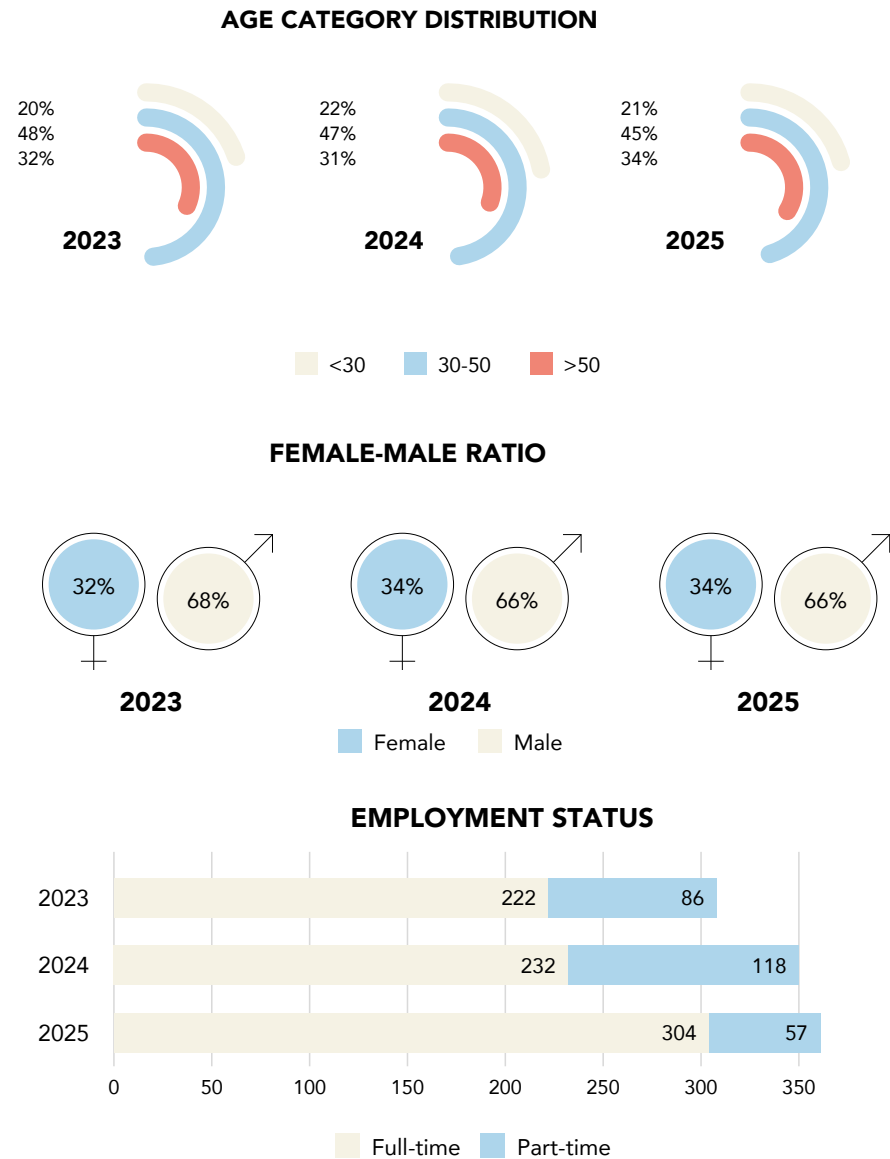
Demand for our products fluctuates throughout the year. Particularly during the greenhouse vegetable season from April to September, we need extra hands. For this, we work with permanent temporary staffing partners. Outside the season, we scale this group back down.

EMPLOYEE INFLOW AND OUTFLOW

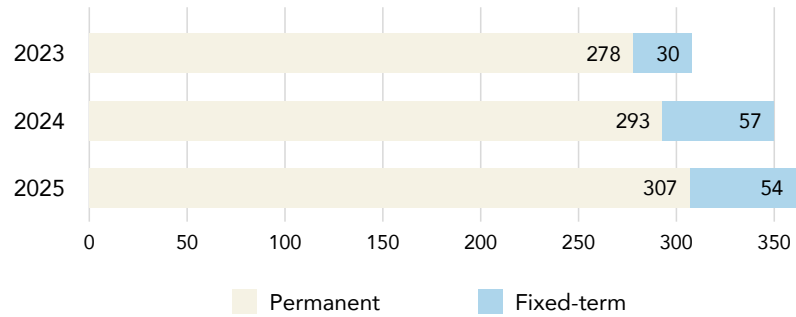
In 2025, we welcomed 57 new employees, 36 at Scherpenhuizen and 21 at Scherpenhuizen Packaging. This equates to an inflow rate of 16%. In the same year, 53 employees left (29 at Scherpenhuizen, 24 at Packaging), resulting in a turnover rate of 15%.



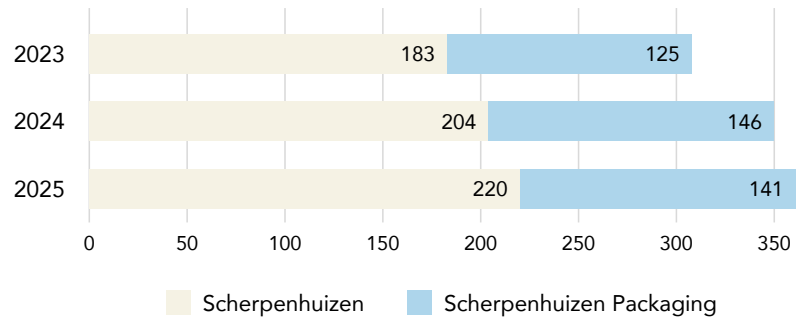
All ratios exclude temporary staff. Employee data was counted as at 31-12-2025. Full-time is based on a 40-hour working week.



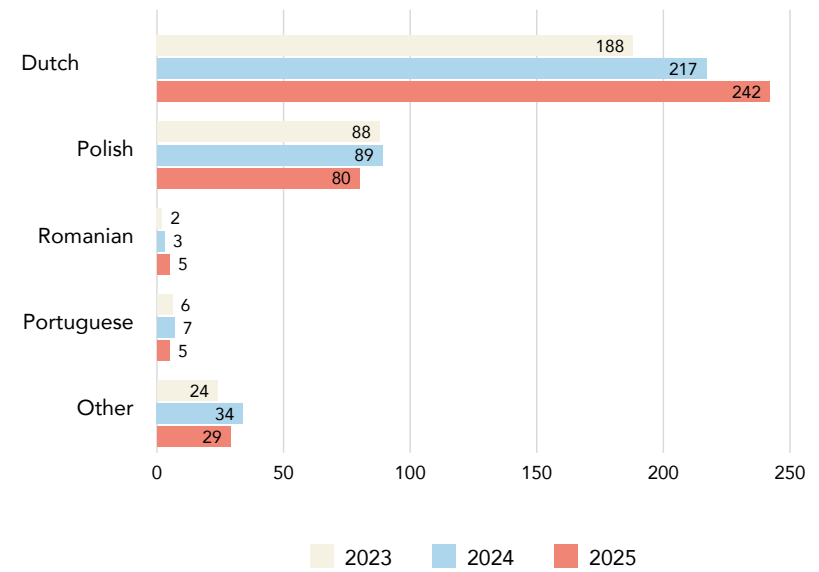
CONTRACT TYPE



NUMBER OF EMPLOYEES PER BUSINESS UNIT



NATIONALITIES



2.2.3 Employees

2.3 Stakeholders

You cannot achieve sustainability alone. We need employees, growers, grower associations, customers, shareholders, the supervisory board and partners in particular to make the steps that truly matter. Below, we describe how we shape this collaboration and what our key stakeholder groups can expect from us.

INFLUENCE OF STAKEHOLDERS ON SCHERPENHUIZEN

We follow a growth strategy and want to become a little better every day. Simply the best in fresh, that is what we want to be. This requires the right people and working environment. We therefore invest in healthy and good employership, from PMOs and language training to sports coaching, talent programmes and leadership development. At the same time, we build lasting relationships with customers, growers and supply chain partners. Through long-term collaboration, we understand each other's position, can respond quickly and work towards shared interests. We tackle challenges around legislation and regulation, market developments, the environment and product availability together.

TRANSPARENCY IN BUSINESS OPERATIONS AND COMMUNICATION

Transparency is not a PR story for us, but a way of working. Executive and senior management lead by example, remaining open to dialogue, coaching desired behaviour and addressing undesired behaviour. This creates a culture in which employees are intrinsically motivated to do business honestly and always weigh up ethical and legal considerations.

Since 2022, we have together with our external and internal stakeholders published sustainability information prepared by a team of

In addition, we share information via the EcoVadis platform, where we achieved gold sustainability recognition in 2025 and are benchmarked against other companies.



EMPLOYEES

Staff representative body (PVT)

Our employees have a voice through the employee representation body (PVT). The PVT represents employees' interests, consults with management on a wide range of topics and promotes an open and inclusive work culture in which questions and ideas are welcome. In the area of working conditions, the PVT plays an active role: one member is part of the Health and Safety Committee, another of the vitality working group. Together with the prevention officer and management, they work on health and safety measures and the risk inventory and evaluation (RI&E), and keep employees informed of the absence policy. The representatives were chosen through internal elections. At the beginning of 2026, the step was made from an employee representation body to a works council; the elections for this took place in early 2026.

Employee surveys

In 2025, we carried out an organisation-wide PMO, which also included questions on psychosocial workload (PSA) and employee satisfaction. The results are shared per department, after which concrete follow-up actions are set up, such as workplace checks, lifestyle improvement programmes, support with mental resilience and referrals to the GP, optician, audiologist or occupational physician.

Consultation and participation

We want to know what is going on with our employees. Managers therefore hold annual development conversations, discuss long-term goals and work conditions with employees, and employees can also report concerns or ideas through our whistleblower procedure. Some of our employees are also shareholders and, as such, take part in shareholder consultations.

Collective labour agreement (CLA)

All salaried employees fall under the collective labour agreement (CLA) for the Wholesale Trade in Fruit and Vegetables; a new CLA was concluded as of 1 July 2025 with a term of one year. Interns, holiday workers, on-call staff and other temporary employees are excluded.

Suggestion box

Good ideas come from the shop floor. Through the suggestion box, employees can submit improvement proposals and new initiatives. A standing committee, the suggestion box committee (IBC), assesses the submissions and rewards approved ideas with savings, innovation or encouragement rewards. This keeps engagement high and improves our processes from within.

External employees

In addition to permanent employees, Scherpenhuizen works with temporary staff, mainly at Scherpenhuizen Packaging. They make it possible to respond quickly to seasonal fluctuations in the fruit and vegetables (AGF) sector. On 31 December 2025, 92 temporary staff were active. Temporary staff fall under the collective labour agreement for Temporary Agency Workers.

GROWERS AND GROWER ASSOCIATIONS

Growers and grower associations are indispensable for the supply of high-quality products and for achieving our sustainability targets. We work closely with them to improve the social and environmental impact in the chain. To safeguard the traceability of fruit and vegetable products, we apply a strict Track & Trace procedure involving several departments.

Communication and collaboration

We maintain daily, weekly and longer-term contact with growers and grower associations, both directly and through purchasing, account and product managers. The QESH department also liaises directly with growers on certifications, quality guarantees and product inspections.

We regularly visit growers, processing companies and grower associations, or invite them to visit us. In 2025, we visited a Brussels sprouts grower for knowledge sharing and collaboration, in addition to the regular operational visits. Topics such as chain integration, sustainability, legislation and regulation, and crop protection are central to these visits.

SUPPLIERS

In addition to growers and grower associations, we have daily or weekly contact with other partners and suppliers, including transport companies, installation companies, consultancy firms, trading houses, technicians and certification bodies. For non-primary AGF purchasing too, we choose suppliers who take sustainability seriously.

Discussions about social and environmental impact currently take place mainly with growers, but we see opportunities to broaden this. We are therefore extending supplier declarations with social and environmental aspects, and we support our buyers in actively raising these topics. We assess compliance through supplier declarations, onsite audits by certifying bodies and a KPI assessment system. Suppliers who score too low are guided towards the desired level.

CUSTOMERS

Communication and relationship

We communicate directly and quickly with our customers, from supermarket chains/retailers to wholesalers, intermediaries and processing companies. Most contact runs through our purchasing and sales staff, both formally and informally depending on the customer. Lines of communication are short and there is a great deal of two-way traffic, allowing us to respond quickly whenever the situation requires it.

Customer impact

Sustainability efforts among customers are becoming increasingly visible, although this movement is mainly driven by legislation. The PPWR legislation is a good example of this. We see that customers are actively taking steps around packaging sustainability, which is leading to more consultation. Our top 5 customers also set extensive requirements in the areas of certification, food safety and hygiene. As such, they largely determine the impact we have as a company on the environment and society.

Conversely, our direct influence on the social and environmental impact of customers is limited, because the customer determines which packaging material is used. Nevertheless, together with growers and customers, we share responsibility for the entire chain, and this collaboration will only become more important in the years ahead.

Complaints procedure

For us, complaints are a signal, not a problem. We identify the cause, act quickly and prevent recurrence, requiring suppliers to respond within 24 hours with the cause and measures taken. By recording everything in a database, we recognise patterns and adjust where necessary. We keep customers actively informed, so they know their signal is being taken seriously.

More i quality from page 44 safety and quality can be found in the chapter Food safety and

CONSUMERS

Consumers increasingly want to know where their fruit and vegetable products come from and how they are produced. Quality, sustainability and a fair price all play a role in this. Their interests are represented primarily by our customers, but we take our own responsibility seriously. We see opportunities for our customers to inform consumers more actively about cultivation methods, packaging choices and responsible use of fruit and vegetable products. Where desired, we think along with our customers on this.

More information on how we protect consumers through food safety and product labelling can be read from page 41.

SHAREHOLDERS

Our shareholders think along with us about the long term. We inform them about business continuity in the short and long term, including significant impacts, risks and opportunities, through the annual financial report and this sustainability report. Every year, we organise a shareholders' meeting where they can raise their interests and concerns directly.

2.3.1 STAKEHOLDER ENGAGEMENT

EVELYN DINGENOUTS, COMMERCIAL ADMINISTRATIVE EMPLOYEE

Before joining Scherpenhuizen, I studied Food Innovation at HAS University of Applied Sciences. This is where my interest in food and sustainability began. After two years, I deliberately switched to Commercial Economics, where I further explored sustainable entrepreneurship and the energy transition through various internships. This combination of food, commerce and sustainability still forms the core of my professional motivation.

I came into contact with Scherpenhuizen through the temping agency, and the organisation appealed to me straight away. Despite the size of the company, Scherpenhuizen feels familiar and approachable, something I have also experienced positively during my induction period. In addition, the clear focus on innovation, growth and the in-depth sustainability reporting made a strong impression on me. As a vegetarian, working among so much fresh fruit and vegetables also feels like an extra good match!

I currently work as a commercial administrative employee in the purchasing department, within the legumes team. In this role, I support product managers with a wide range of tasks and help identify and resolve bottlenecks in processes.

Within my role, I would like to develop into a connecting link between the commercial department and the sustainability team. With my academic background, I see opportunities to translate sustainability objectives into commercial choices that align with our customers' wishes. Although my biggest challenge at the moment is getting to know the organisation well during my onboarding, I am getting plenty of opportunities to develop further. For instance, I am already allowed to take part in the sustainability working group. From my knowledge of sustainable packaging and business models to customer-oriented communication and energy management systems, I am happy to contribute to further embedding sustainability into processes within Scherpenhuizen.

Evelyn Dingenouts

Commercial administrative employee, Scherpenhuizen



2.3.3 Double materiality assessment

As a fruit and vegetables trader, we stand at the centre of a chain of growers, customers and partners. Their perspective counts in everything we do, including in how we determine where we focus our sustainability efforts. To this end, we carry out a double materiality assessment (DMA), in line with the European Sustainability Reporting Standards (ESRS). The outcomes guide our sustainability approach and determine what we report on.

DOUBLE MATERIALITY

In 2023, we carried out a full DMA, partly based on a smaller-scale stakeholder survey from 2022. The analysis looks at two perspectives. Impact materiality concerns the effects of our activities, as a link between grower and consumer, on people and the environment, now and in the future, both positive and negative. We examine this in our own processes and in the chain. Financial materiality concerns the question of which sustainability topics can affect our financial position, performance or access to financing. Together, these two perspectives provide a complete picture of what truly matters to us.

Impact materiality was assessed by our stakeholders, including employees, customers, AGF suppliers, partners and service providers. Through a digital survey, these stakeholders indicated how important they consider it that we pay attention to each topic over the next ten years. An internal working group supplemented these results with a concrete analysis of positive and negative impacts. Financial materiality was determined by the executive board, based on the question of the extent to which a topic could have a significant influence on our organisation over the next 1, 5 and 10 years.

SUSTAINABILITY TOPICS AND DEFINITIONS

Based on the ESRS, external sustainability research, external ESG/CSRD expertise and internal knowledge from our sustainability working group, 19 topics were defined and assessed. The table below lists all 19 topics with their definition and the scores on both dimensions.

RESEARCH RESULTS

We consider a sustainability topic material if it scores highly on at least one of the two dimensions, namely in the top 50% of all assessed topics. In this context, material means: relevant enough to report on and actively manage.

From the 2023 DMA, the following 13 topics were defined as material. Of these 13 topics, 5 score material on both dimensions, 4 exclusively on the financial dimension and 4 exclusively on the impact dimension. We report on all of these topics in this report:

- Information and system security
- Healthy and good employership
- Talent and employee development
- Financial health
- Food safety and quality
- Working conditions in the chain
- Employee safety
- Diversity and inclusion
- Fair wages, prices and relationships
- Innovation
- Product integrity and chain transparency
- Waste streams and circularity
- Business ethics

In addition, we voluntarily report on two topics that have not been identified as material, but which we still want to highlight due to their relevance to our operations and stakeholders:

- Energy and emissions
- Circular packaging

The following four topics have not been identified as material and are elaborated in this report without a framework. We do monitor these topics, however, and will include them in the next DMA.

- Biodiversity and crop protection products
- Local community involvement
- Climate impact of the products
- Water use in the chain

#	Theme	Topic	Definition	Financial	Impact	Average
1	Environment	Circular packaging	Packaging products with as little (new) material as possible, in collaboration with the chain.	3,9	6,7	5,3
2	Environment	Waste streams and circularity	The volumes of waste streams resulting from business activities and managing waste streams as a valuable source of raw materials.	4,7	6,9	5,8
3	Environment	Energy and emissions	The consumption of energy and the emission of greenhouse gases from own business activities and from directly purchased activities such as business travel, commuting and outsourced transport.	4,1	6,7	5,4
4	Environment	Climate impact of the products	The greenhouse gases released during fruit and vegetable cultivation and promoting a climate-resilient fruit and vegetables chain.	4,8	6,9	5,8
5	Environment	Biodiversity and crop protection products	Preserving biodiversity around agricultural land, avoiding the use of crop protection products and the use of biological control agents.	4,0	6,6	5,3
6	Environment	Water use in the chain	Responsible management of water use in the upstream fruit and vegetables chain.	4,2	6,6	5,4
7	Social	Employee safety	Safeguarding and promoting the physical safety of own and hired employees on and around the shop floor.	4,7	7,5	6,1
8	Social	Healthy and good employership	Proactively promoting the sustainable employability, health, job satisfaction and wellbeing of employees.	7,0	7,3	7,1
9	Social	Diversity and inclusion	Safeguarding and promoting diversity and inclusion among employees by creating a fair and respectful working environment.	5,5	6,6	6,0
10	Social	Talent and employee development	Employees' opportunities to develop personally and professionally, alongside their current tasks and role.	6,5	6,7	6,6
11	Social	Information and system security	Safeguarding secure and well-protected systems and information.	7,0	7,4	7,2
12	Social	Food safety and quality	Safeguarding and promoting food safety and quality for the benefit of consumer health.	4,9	7,8	6,4
13	Social	Working conditions in the chain	Safeguarding and improving fair, safe and healthy working environments and ways of working for employees in the fruit and vegetables chain.	5,4	7,2	6,3
14	Social	Local community involvement	Proactively positioning ourselves as accessible, involved and supportive to make a positive contribution to the local community.	3,5	6,0	4,8
15	Economic	Fair wages, prices and relationships	Safeguarding and promoting fair wages within the organisation, fair prices in the upstream chain and good chain relationships.	4,6	7,5	6,0
16	Economic	Financial health	Scherpenhuizen's ability to meet financial obligations, grow sustainably and maintain a buffer for future financial risks	5,7	7,2	6,4
17	Economic	Innovation	Safeguarding and promoting product, process and service innovations.	5,1	6,9	6,0
18	Governance	Product integrity and chain transparency	The transparency and traceability of the fruit and vegetables chain and products.	4,6	7,4	6,0
19	Governance	Business ethics	Complying with social and environmental laws, safeguarding a zero-tolerance policy for corruption, competition and privacy violations, and providing space and protection for whistleblowers.	4,9	6,3	5,6

Legenda

10,0	Large impact, opportunity and/or risk
6,5	Average impact, opportunity and/or risk
3,0	Small impact, opportunity and/or risk

3. MATERIALITY

3. Materiality

3.1.1 Energy and emissions

The activities (business) and the resulting greenhouse gas emissions (scope 1, 2 and 3)

As a fruit and vegetables company, we process and transport large volumes of fresh produce every day. This requires cooling, conditioning and transport, and therefore energy. In 2025, we committed to the SBTi to reduce the associated emissions in a targeted way.

In this chapter, we cover scope 1 and 2 and the scope 3 emissions from business mobility. The scope 3 chain emissions, which represent more than 99% of our total CO2 footprint, are covered in the chapter Climate impact of the products on page 37.

CLIMATE POLICY AND TRANSITION PLAN

In 2025, we committed to the Science Based Targets initiative (SBTi), an international initiative that assesses reduction targets against the Paris Climate Agreement and the pathway to a maximum of 1.5°C warming. Our targets were formally validated in early 2026.

Based on our base year 2021, the following targets apply:

- **Scope 1 and 2 (2030):** an absolute reduction of 65.66% compared to 2021.
- **Scope 1 and 2 (2050):** an absolute reduction of 90% compared to 2021.
- **Scope 3 (2030):** a reduction of 51.6% per tonne of product sold compared to 2021.
- **Scope 3 (2050):** a reduction of 97% per tonne of product sold compared to 2021.
- **Net zero (2050):** net zero greenhouse gas emissions across the entire value chain.

In addition, we have set our own ambition to be CO2 neutral in scope 1 and 2 by 2035 at the latest. Where no technological alternatives are available, particularly for our international freight transport, we will need to offset the remaining emissions.

We report our emissions in accordance with the Greenhouse Gas Protocol (GHG Protocol). Scope 1 covers direct emissions from sources we own, such as the diesel consumption of our trucks. Scope 2 covers indirect emissions from purchased electricity. Scope 3 covers all other indirect emissions, from the cultivation of our products to employees' commuting. All CO2 emissions mentioned in this report are CO2 equivalents (CO2e), which also include other greenhouse gases such as methane and nitrous oxide.

ENERGY AND EMISSIONS MEASURES

In addition to what is still to come, we are already doing what is needed to keep our emissions as low as possible. For the building and in transport.

Building and energy

Both buildings are BREEAM Outstanding certified. We operate completely gas free, with a system that reuses heat from the crate washing installation and cold stores for heating and air conditioning. We have also been taking measures for some time to keep our energy consumption low.

- **LED lighting:** Both buildings are equipped with smart LED lighting systems.
- **Cold and frozen storage:** Designed to be energy efficient and controlled using smart software.
- **Machinery:** We replace and maintain machinery and major energy consumers to keep them running as efficiently as possible.
- **Solar panels:** 9,200 panels on the roof for our own generation.
- **Green electricity:** Since 2024, we have been purchasing 100% green electricity.

In 2025, we kicked off a company-wide energy plan in which we are mapping out all options for further savings and our own generation. Concrete objectives will be attached in 2026.

Transport

We have been taking measures for some time to keep our transport as clean as possible.

- **Euro 6 trucks:** The latest generation of diesel trucks with lower consumption.
- **Fuel efficient driving:** Drivers receive training that makes as much use as possible of techniques such as coasting instead of braking.
- **Route optimisation:** We use smart route planning systems to plan trips as efficiently as possible.
- **AdBlue:** An additive for diesel that achieves cleaner emissions.

Rail transport to the United Kingdom: Since 2012, we have transported our goods to the United Kingdom by train instead of by boat for 98% of journeys. In 2025, this saved approximately 369 tonnes of CO₂.

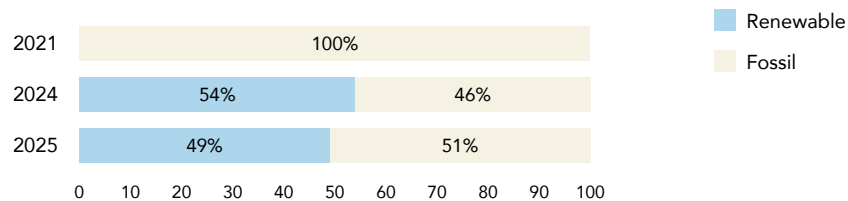
Of our total transport, approximately 7.7% is our own fleet and 92.3% is outsourced. Electric trucks are not yet an option for our international routes with fresh produce due to the limited range. Time slots for boats and trains also play a role. Unfortunately, more sustainable fuels still come with higher costs. This makes it important to work together in the chain with customers and suppliers to share these higher costs in relation to the prices of our products, and so create impact together.

ENERGY CONSUMPTION AND ENERGY MIX

Our total energy consumption in 2025 was approximately 10,964 MWh, a slight decrease compared to 2024 (11,198 MWh). Energy consumption comes from two sources: diesel for the trucks and electricity for the building and operations.

Since 2024, we have been purchasing 100% green electricity through Guarantees of Origin. In 2025, 49% of our total energy consumption comes from renewable sources and 51% from fossil sources (diesel). In 2024, that ratio was 54% renewable and 46% fossil. The shift is due to diesel consumption increasing in 2025 as a result of expanded activities, while electricity consumption decreased.

ENERGY MIX

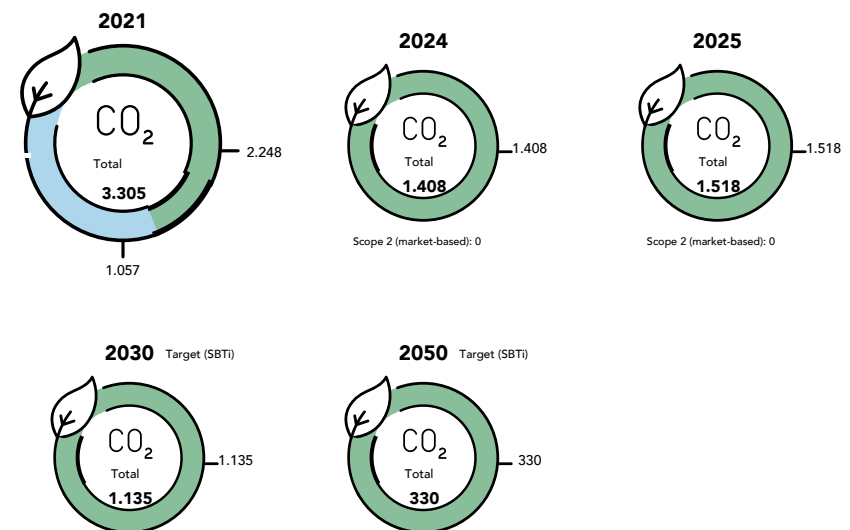


The electricity is used, among other things, for cooling installations, conditioning of the warehouse, heating of the office areas, the crate washing facility, forklifts, charging stations and packaging machines.

SCOPE 1 AND 2 EMISSIONS

Of our total energy consumption, only diesel leads to direct CO₂ emissions. The green electricity we purchase counts as zero emissions in the market based calculation, based on our electricity contract. As a result, our scope 1 and 2 emissions in 2025 amounted to 1,518 tonnes CO₂e, almost entirely from the trucks.

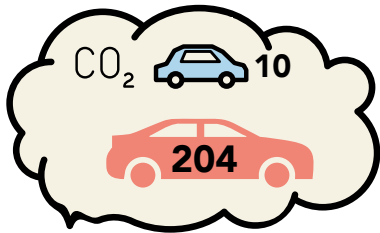
CO₂ EMISSIONS SCOPE 1 AND 2 (in tonnes CO₂)



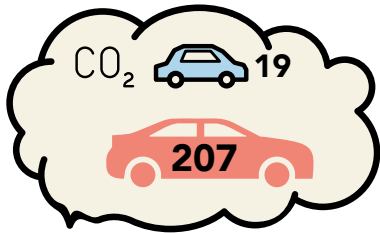
Compared to the baseline year 2021, emissions have decreased by 54%. The increase in 2025 compared to 2024 is due to an increase in diesel consumption.

On a location based basis, using the average CO2 emissions of the Dutch electricity grid, scope 2 emissions in 2025 amounted to 2,218 tonnes CO2e. We report both methods in accordance with the GHG Protocol.

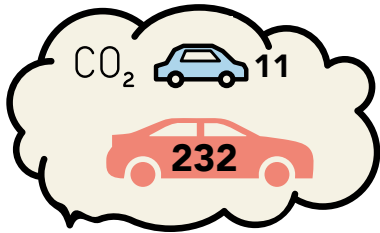
CO2 - EMISSIONS SCOPE 3
ZAKELIJKE MOBILITEIT (in tonnen CO₂e)



2021 Totaal **214**



2024 Totaal **226**



2025 Totaal **243**

- Commuting and vehicle fleet
- Business travel

3.1.2 Waste streams and circularity

Reducing the quantities and volumes of waste streams from our own business activities and managing waste streams as a valuable source of raw materials.

Sorting, packing and delivering fruit and vegetables inevitably generates waste streams. From incoming cardboard and rejected products to residual materials on the work floor. How we keep these streams as small as possible and process them as high value as possible is a continuous point of attention.

WASTE POLICY

Our daily activities generate various waste streams. Cardboard and paper come in with incoming products, fruit and vegetables that do not meet quality requirements are rejected, and packing generates residual materials. In addition, we produce waste from the office, building management and maintenance.

We determine how we handle these streams based on the waste hierarchy. This means we always first look at whether waste can be prevented, then whether materials can be reused or recycled, and only when none of these options are possible is it incinerated or landfilled.

Training and monitoring

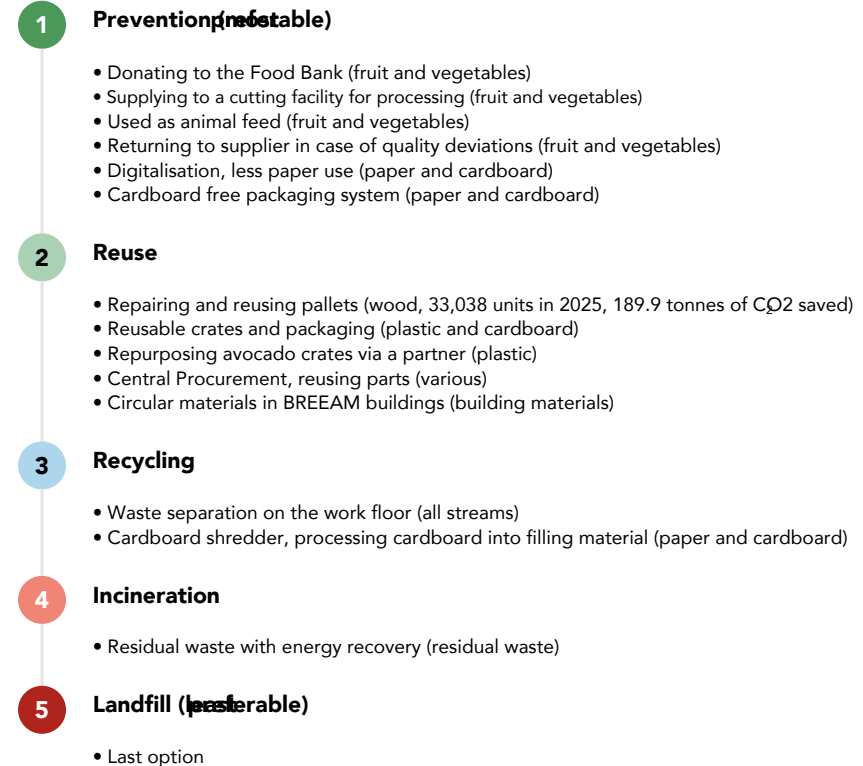
The success of our waste policy depends largely on the involvement and awareness of our employees. We therefore invest in training and practical guidance on the work floor, both formally and on site. We monitor waste streams through our waste processing portal and make adjustments where necessary.

Developments in 2025

In 2025, we submitted 33,038 pallets for reuse. This saved 189.9 tonnes of CO₂, equivalent to a reduction of almost 250,000 truck kilometres. Pallets that can still be repaired are fitted with new runner boards so they last longer.

In 2025, we switched to a new partner for the recycling of avocado crates. This organisation processes, among other things, the plastic crates from our suppliers into new products.

WASTE AND CIRCULARITY MEASURES



CENTRAL PROCUREMENT

As part of our sustainability efforts, we set up the Central Procurement project. This means facility related, non fruit and vegetable products are purchased circularly wherever possible. Think of office supplies, cleaning products and workwear. Centralising procurement also provides better control over the range and inventory management. This enables us to make more conscious choices for sustainable alternatives and reduce waste. Discarded tools and office materials are given a new purpose by exchanging or reusing parts.

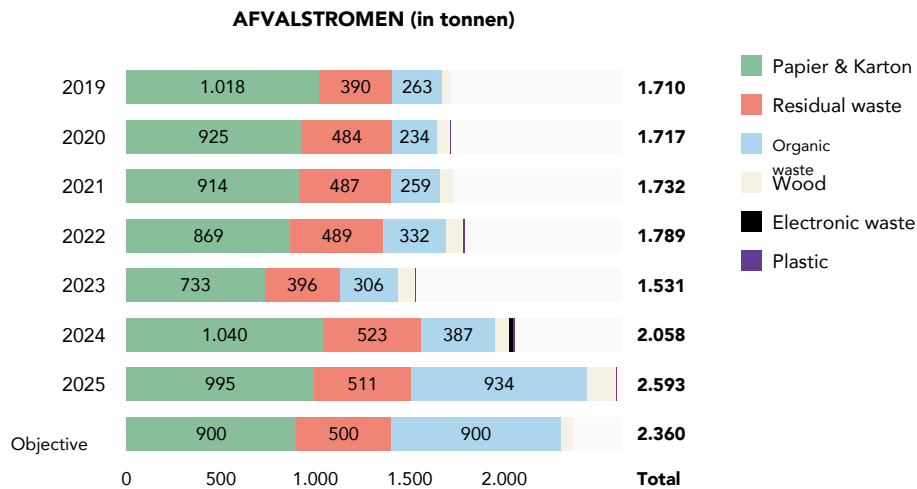
The results of the Central Procurement project for 2025 are 50 kilograms of recycling material offered, 119 SROI hours, 39 kilograms of CO₂ savings, 38.4 kilograms of new raw materials avoided and 12.9 m³ of water savings.

BREEAM BUILDINGS

When we built our premises in 2017 and 2020, we deliberately chose circular materials and an energy efficient design. As a result, both buildings achieved the BREEAM Outstanding certificate. This certificate assesses buildings on themes such as energy use, water use and material use. Outstanding is the highest achievable level.

WASTE STREAMS

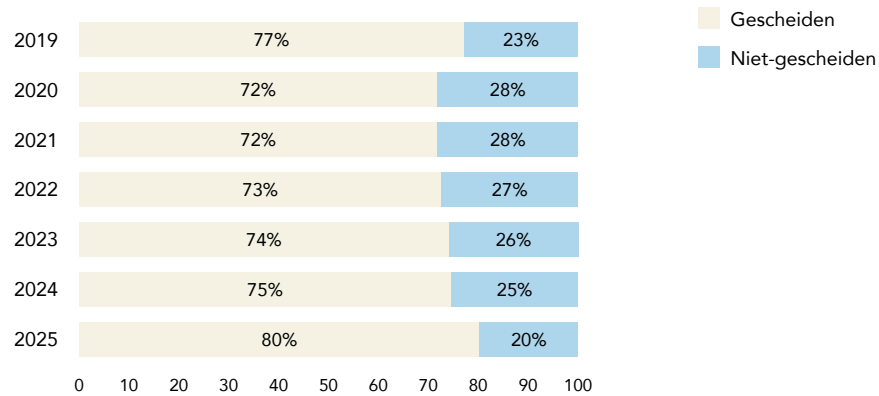
In 2025, we processed a total of 2,593 tonnes of waste. This is an increase compared to the 2,058 tonnes in 2024. The increase is related to volume growth of approximately 10% and a shift in activities, such as our own cultivation, meaning we process more products at our site. This mainly explains the increase in organic waste. Paper and cardboard remains the largest waste stream (995 tonnes), followed by organic waste (934 tonnes) and residual waste (511 tonnes).



Waste separation

The separation rate for 2025 is 80%, an increase compared to 75% in 2024. Residual waste remains an important point of attention. It is not the largest stream, but it is the most difficult to reduce. Part of the residual waste arises because plastic cannot always be properly separated. We work with many different types of plastic, and if these are not correctly separated, they are classified as residual waste on collection. We therefore pay extra attention to separation at source. The amount of organic waste is largely determined by the quality requirements per customer and per country, which can vary considerably. Through different sales markets and other forms of valorisation, such as charity and cutting facilities, we already capture part of the organic waste.

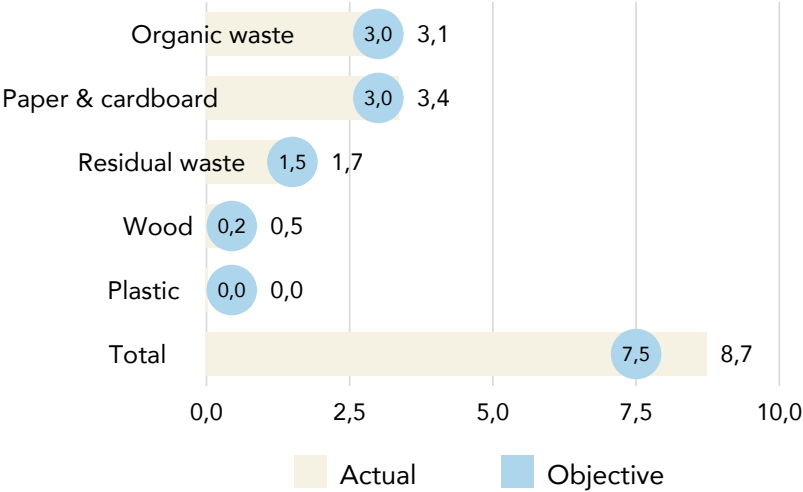
SCHEIDINGSPERCENTAGE AFVALSTROMEN (gemeten in tonnen)



Waste per kg of product sold

From 2026, we will measure our waste objectives in grams of waste per kilogram of product sold. This keeps our performance comparable, even as our volume grows.

GRAMS OF WASTE PER KG OF PRODUCT SOLD



3.1.3 Circular packaging

Assessing the environmental impact of packaging and packing products with as little (new) material as possible, in collaboration with the chain.

Packaging is always a trade-off in the fruit and vegetables sector. Packaging protects the product, extends shelf life and prevents food waste, but at the same time requires materials that have an environmental impact. In our packing station, we are at the heart of this trade-off every day, between customer requirements, new regulations and the steps we ourselves are taking towards more sustainable packaging solutions.

PACKAGING POLICY

At our packing station, we pack fresh fruit and vegetables for our customers every day, from tomatoes and peppers to blueberries and cucumbers. This packaging is not there for show. Plastic protects against moisture, oxygen and physical damage, extends shelf life and helps prevent food waste. This makes the sustainability of packaging a continuous trade-off between food safety and environmental impact. Retailers therefore do not always choose the most sustainable option, because plastic packaging extends shelf life and thereby helps prevent food waste.

Our customers determine which packaging goes with which product. They choose the material, shape and size during the design phase. Our direct influence on that choice is limited, but we are not standing still. Together with our packaging suppliers, we proactively advise customers on more sustainable alternatives and closely follow developments in food safe and sustainable packaging. In doing so, we steer towards recyclable materials that consist of a single material type as much as possible, towards reducing unnecessary material, and towards testing sustainable innovations together with customers and suppliers. In addition to these customer choices, in the coming years we will also face new European legislation that sets requirements for packaging in our sector.

PACKAGING AND PACKAGING WASTE REGULATION (PPWR)

In February 2025, the European Packaging and Packaging Waste Regulation (PPWR) came into force. This regulation imposes progressively stricter requirements on the design, use and processing of packaging, with the aim of reducing packaging waste and increasing material reuse. The first obligations apply from August 2026, with further tightening towards 2030.

For the fruit and vegetables (AGF) sector, the consequences are concrete. From 2030, all packaging on the European market must be fully recyclable. Plastic packaging must contain a minimum share of recycled material. Packaging that comes into contact with food may no longer contain PFAS above the established threshold values. PFAS are synthetic substances that make packaging water and grease repellent, but can be harmful to health and the environment. In addition, from 2030 unprocessed fruit and vegetables under 1.5 kilograms may no longer be packed in disposable plastic.



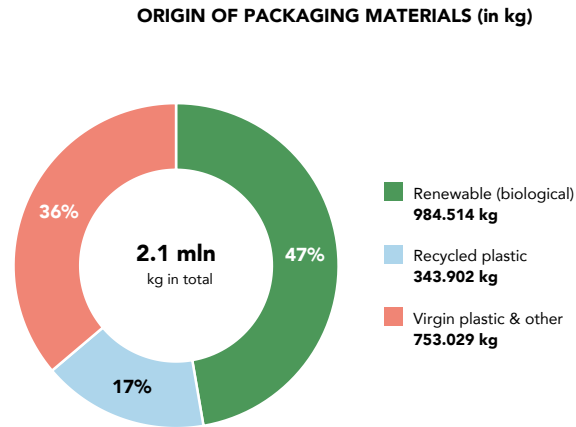
We are actively preparing for these changes. In 2025, we started developing policy aligned with the PPWR. Together with our customers and packaging suppliers, we are mapping out which changes will be needed in the coming years in the areas of recyclability, PFAS, minimal packaging and limiting packaging to situations where it is genuinely needed. The first obligations regarding packaging reuse are expected to apply from 2028.

MATERIAL USE

In 2025, we purchased a total of just over two million kilograms of packaging materials. The largest share consists of cardboard and pulp (32%), followed by plastics such as PET, PP and PE. Almost half of all our packaging materials is renewable, mainly paper, cardboard and labels.

Of our total material use, 17% comes from recycled sources. That share comes almost entirely from our rPET trays, which consist of 100% recycled PET. These are the transparent trays we use for, among other things, tomatoes and small fruit. The remaining plastic packaging, such as lids, films and bags, currently contains little to no recycled material. With the arrival of the PPWR, the minimum share of recycled material in plastic packaging will increase step by step in the coming years.

The share of renewable and recycled materials varies from year to year, because customers regularly make different packaging choices or change their product range.



PACKAGING MEASURES

Despite our strong dependence on customer choices, we actively pursue more sustainable packaging solutions. Below, we describe the key measures we take and the innovations we are testing.

Mono material tomato buckets

We make the plastic tomato buckets used by many of our customers from transparent mono material instead of black plastic. Because the buckets consist of a single material type, they are fully recyclable.

Thin flowpack film

In our flowpack machines, we use an ultra thin film. The thickness has been reduced from 40 microns in 2003 to 25 microns in 2019. That reduction has so far delivered a saving of 241,000 kilograms of plastic. In the same way, we have reduced cucumber film and lowered plastic use in blueberry trays. The blueberry trays consist of 100% recycled PET, but there too, thinner material helps reduce the total impact.

Food safe ink

Standard cardboard trays used to require a plastic coating. By switching to food safe and sustainable ink, we have been able to eliminate that coating. As a result, the trays are fully recyclable.

Perforated packaging

In 2025, we introduced a new production line with a perforation technique. Micro perforations in the packaging film regulate the product's respiration, keeping fruit and vegetables fresh for longer. This leads to less food waste and, at the same time, less packaging material, because the film can be thinner.

Alternative materials

Together with one of our packaging partners, we tested seaweed based packaging in 2025. This material is biodegradable and can serve as an alternative to plastic film. For now, our customers consider this option too costly. The same applies to cellulose, a plant based material that can be processed to resemble plastic. We have tested cellulose on our machines and can work with it, but at a price roughly six times higher than that of regular plastic, customer interest is limited. We will continue to offer both alternatives as soon as the market is ready for them.

Natural branding

We are testing natural branding, a technique in which product information is applied directly to the skin of fruit or vegetables using a laser. For products with a high moisture content or a soft exterior, this technique has so far proven unsuitable.

PACKAGING OBJECTIVES

Our objectives for circular packaging ran until the end of 2025. We achieved the most important milestone. All our packaging is now 100% recyclable. We also estimate that we achieved the objectives for plastic reduction and reduction of total packaging weight (both 25% compared to 2017), although an exact comparison is difficult because registration in 2017 was less detailed than it is now. With the registration we now have in place, we can better demonstrate future reductions.

The share of post consumer recycled material in all our plastic packaging remains a point of attention. We did not achieve the target of an average of 25%. Across all packaging materials, 17% comes from recycled sources, almost entirely from our rPET trays. For the remaining plastics, the share of recycled material is still limited. With the requirements the PPWR sets for minimum percentages of recycled material, this will need to grow in the coming years in collaboration with our customers.

For 2026, we have formulated the following objectives.

- 100% of the packaging used is recyclable.
- 20% less plastic compared to 2020.
- 25% reduction of the total packaging material weight compared to 2017.
- Further sustainability improvements to our packaging policy based on the PPWR.



3.1.3 Circular packaging

Monitoring and reducing greenhouse gases in AGF cultivation and promoting a climate resilient AGF chain.

The climate impact of the fruit and vegetables we trade is largely determined by the way they are grown. What we buy and from whom therefore determines a large part of our total CO2 footprint. In 2024, we mapped our full chain emissions for the first time, and as of 2025 we have committed to science based reduction targets.

This chapter covers the emissions associated with our products, from cultivation and procurement to transport and end of life. We report in accordance with the Greenhouse Gas Protocol, see the chapter Energy and emissions on page 28 for further explanation. The emissions from our own operations and from business travel and commuting are covered in that same chapter.

SBTi TARGET FOR THE CHAIN

In 2025, we committed to the Science Based Targets initiative (SBTi). In early 2026, our targets were formally validated. This means they are scientifically vetted and aligned with the pathway to a maximum of 1.5°C of warming. An overview of all our SBTi targets can be found in chapter 3.1.1 Energy and emissions on page 28.

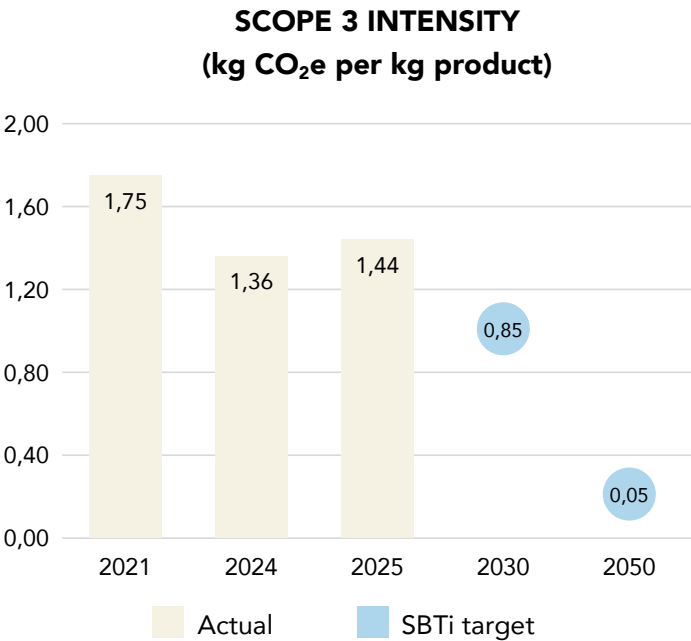
For our chain emissions, which represent more than 99% of our total CO2 footprint, we have formulated a target for emissions per tonne of product sold. We aim to reduce this by 51.6% by 2030 compared to the base year 2021. That equates to approximately 0.85 kg CO2e per kilogram of product. In the longer term, by 2050, we aim for a reduction of 97% as part of our ambition to achieve net zero emissions across the entire value chain.

SCOPE 3 CHAIN EMISSIONS

Growing, processing, packaging and transporting fruit and vegetables has an impact on the climate. To reduce that impact, we retroactively mapped our full chain emissions for the first time in 2024. In doing so, 2021 was established as the base year.

Our total scope 3 chain emissions in 2025 amounted to approximately 426,600 tonnes CO2e. Compared to the base year 2021 (493,300 tonnes CO2e), that is a decrease of more than 13%. In 2024, chain emissions stood at 384,600 tonnes CO2e. The increase in 2025 is partly related to a shift in the product mix towards greenhouse vegetables with a higher CO2 footprint.

We also express emissions per kilogram of product sold. This makes performance comparable, regardless of whether our volume grows or shrinks. In the base year 2021, that intensity stood at 1.75 kg CO2e per kilogram, in 2024 at 1.36 and in 2025 at 1.44 kg CO2e per kilogram. Over the entire period, that is a decrease of 18%. To meet our SBTi target, intensity must reach approximately 0.85 kg CO2e per kilogram by 2030 and 0.05 by 2050. This means we need to take substantial steps in the coming years, and we cannot do that without collaboration across the chain.



WHERE THE IMPACT LIES

By far the largest share of our chain emissions arises from the cultivation of the fruit and vegetables we trade and from packaging. Purchased goods and services account for approximately 90% of total scope 3 emissions. Greenhouse horticulture forms the core of this. Greenhouse vegetables such as tomatoes, peppers and cucumbers have a higher CO2 footprint than open field cultivation, because greenhouses are heated and lit. On other environmental topics, greenhouse cultivation actually scores well. Greenhouses use less water, for example through drip systems that use no more than necessary, work with biological pest control, and enable highly efficient use of crop protection products. The challenge for greenhouse horticulture is therefore mainly an energy issue. Some growers are further along with this than others. Overall, the sector is working hard to become even more sustainable in this area too.

After cultivation, transport is the second largest source of emissions. The transport of products to our locations and from our locations to customers together accounts for approximately 8% of chain emissions. The remaining categories, including waste from own operations, energy related activities and capital goods, each represent less than 1%.

Approximately 75% of our emissions arise from the cultivation of fruit and vegetables, and from packaging.

OUR ROLE IN THE CHAIN

The biggest gains in CO2 reduction lie in collaboration with our growers and suppliers. We purchase fruit and vegetables from a large number of growers, mainly in Dutch greenhouse horticulture. Through our purchasing choices, we have a direct influence on how crops are grown.

Between 2021 and 2024, scope 3 intensity already decreased by 22%. That decrease is largely due to measures implemented by growers, such as switching to geothermal energy for greenhouse heating, the use of better energy screens and the purchase of green electricity.

However, to meet our SBTi target for 2030, we need to move faster. To achieve this, we plan to take the following transition measures.

€CO2 intensity per kilogram of product The CO2 emissions per kilogram of product will become increasingly important alongside price and quality. Based on a sector benchmark, we can then engage with growers and suppliers to explore how we can jointly achieve more impact through a maximum CO2 limit per kilogram of product.

- **Collaboration towards sustainable energy** We encourage our growers' transition to geothermal energy, heat networks and emission free electricity contracts. A growing number of growers are already connecting to regional heat networks or developing geothermal projects.
- **Making packaging more sustainable** By using recycled material and reducing material use, we lower emissions from our packaging chain. More on this can be found in the chapter Circular packaging on page 34.
- **Data collection and monitoring** Our chain calculation is based on emission factors per product group. We are working to gradually replace this with actual emissions data from our growers, so that we can steer more targeted reductions.

The feasibility of our targets strongly depends on the overall energy transition within the greenhouse horticulture sector. The sector has set itself the goal of achieving climate neutral operations by 2040. This ambition is widely shared across the sector, but requires sufficient grid capacity, availability of geothermal energy and stable government policy. We actively monitor these developments and adjust course through our purchasing relationships.

In 2025, emissions stand at 1.44 kg CO2e per kilogram, 18% lower than in the base year. We are not there yet, but we are making progress.

3.1.4 Climate impact of the products

Preserving biodiversity around agricultural land, avoiding the use of crop protection products and using biological pest control.

In fruit and vegetable cultivation, crop protection products and biodiversity are directly linked. As the link between grower and customer, we take our responsibility in both, across the chain and on our own premises.

CROP PROTECTION PRODUCTS IN THE CHAIN

Use and standards

Through our purchasing choices, certification requirements and chain agreements, we have a direct influence on the use of crop protection products by the growers we work with. Too little use of crop protection products can lead to crop loss and economic damage for growers. Too much use can seriously harm local biodiversity, because these products can also damage insects, soil life and surrounding nature. We proactively approach customers, growers and industry parties to find the right balance together.

At the request of customers, we apply standards that go beyond legal requirements, for example using a maximum of one third of the legal EU norm for crop protection products and a maximum of 5 different approved crop protection products for growers' produce.

The lists of prohibited products are updated annually based on these customer requirements and current insights, with weather influences such as rainfall also playing a role in actual use.

Monitoring

We run a monitoring programme in which we periodically take samples from all product groups. These are tested against applicable legislation and customer specific requirements. Based on the results, we assess our growers' use of crop protection products. In the event of deviations, we take targeted action towards the product, the customer and the grower concerned.

Certifications

These standards are monitored and further safeguarded through certifications that each contribute, in their own way, to less use of crop protection products and more biodiversity.

PlanetProof certified growers are required to set aside part of their business area for nature and to actively reduce their use of crop protection products. For our sales to the English market, we work with LEAF certified growers. LEAF goes beyond just product use and also requires growers to actively contribute to biodiversity on and around the farm. In 2024, we started this process with a group of 32 growers. In 2025, these growers were certified, enabling us to supply British retailers.

A new development is the Rainforest Alliance Regenerative Agriculture certification, aimed at restoring soil health and biodiversity. A number of growers in our chain are preparing for this and expect to be certified in 2026.

Organic

We purchase from SKAL Bio certified growers who farm entirely organically. This means no chemical crop protection products, but biological alternatives where needed, such as natural predators of pests. This benefits insects, soil life and the nature surrounding the plot, and meets the growing demand from customers who deliberately choose organic.

BIODIVERSITY ON OUR OWN PREMISES

For local biodiversity around our own premises, we have created gardens to promote biodiversity. Here we have a toad pond, insect hotels, a flower park, five birdhouses and 80,000 bees.



3.1.5 Biodiversity and crop protection products

Responsible management of water use in the upstream fruit and vegetables chain.

Fruit and vegetables do not grow without water. How growers in our chain manage water has a direct impact on the quality of their harvest, the nature around them and the people who depend on the same water sources. That is why we require our growers to meet our certifications, and why, in countries where water scarcity is a genuine risk, we set additional requirements for responsible water use.

WATER USE IN THE AGF CHAIN

Water is essential in AGF cultivation. Growers use it for crop growth, but also for washing and cooling products after harvest. A large share of our products comes from the Netherlands, where greenhouse horticulture is known for efficient water use. In greenhouses, water is collected, filtered and reused through closed irrigation systems, which strongly limits consumption. This applies less to products grown outside the greenhouse, but Dutch growers are also accustomed to using water sparingly in open field cultivation.

Outside the Netherlands, and particularly in regions such as Southern Europe, North Africa and West Africa, water scarcity is a genuine risk. In countries such as Morocco and Senegal, where we source products, growers increasingly face drought and falling groundwater levels. They use, among other things, drip irrigation systems, which collect rainwater and reuse it where possible. Wastewater is treated responsibly so that it does not pollute the soil and groundwater. Staff are involved in this approach through targeted training.

We determine which countries carry the highest risk based on the classifications of the Sustainability Initiative Fruit and Vegetables (SIFAV). This partnership of major European retailers and trading companies structurally maps which countries pose a medium or high risk for water use in the AGF sector. For growers in those countries, we set additional requirements, on top of the basic certification we require from all our growers.

GLOBAL G.A.P.

All growers we work with are Global G.A.P. certified. G.A.P. stands for Good Agricultural Practices and is the most widely used certification worldwide for responsible agriculture. The certificate sets requirements for food safety, environment, working conditions and traceability. In terms of water, Global G.A.P. already requires growers to apply basic practices for responsible water use, such as keeping track of consumption and complying with legal requirements. For the major retailers we supply, Global G.A.P. is a mandatory condition. For us, it is the foundation on which we build our purchasing relationships.

SPRING add-on

For growers in countries that SIFAV has designated as medium or high risk, we also require the Sustainable Program for Irrigation and Groundwater Use (SPRING) add-on. Where Global G.A.P. sets basic requirements for water use, SPRING goes a step further and is specifically developed for areas where water scarcity is a genuine risk. Compliance is independently verified annually through an external audit.

This additional certification requires growers to make their water use transparent and manage it actively. Growers map out how much water they use, where it comes from and what effect this has on the surrounding environment, including communities that depend on the same water sources. Based on this, growers plan their water use deliberately, collect rainwater and reuse it where possible. Wastewater is treated responsibly so that it does not pollute the soil and groundwater. Staff are involved in this approach through targeted training.

In 2025, all AGF products from SIFAV medium and high risk countries were SPRING certified, covering 38% of our growers.

3.1.6 Water consumption in the chain

3.2.1 Food safety and quality

Safeguarding and promoting food safety and quality for the benefit of the end user's health.

Food safety and quality rank high on the agenda for both our stakeholders and ourselves. This was also confirmed by the double materiality assessment, shown on page . When a consumer buys a cucumber, a blueberry, they trust that the product is safe. That trust does not begin on the shelf but much earlier, with the grower, with inspection and with the way we, as a trader, process and distribute the product.

FOOD SAFETY, QUALITY AND AUTHENTICITY POLICY

Fruit and vegetables are fresh products that are not heated or preserved before reaching the consumer's table. Every link in the chain counts, from cultivation to shelf. As an AGF trader with our own packing station, we sit right in the middle of that chain. We do not grow crops ourselves, but through the products we purchase, the growers we work with and the checks we carry out, we have a direct influence on what ultimately reaches the consumer. Food safety is the first criterion in selecting a supplier. That makes food safety for us not only a legal obligation but a core responsibility.

Five pillars

That is why we work with a food safety, quality and authenticity policy built on five pillars. HACCP (Hazard Analysis and Critical Control Points) forms the foundation. This is a legally required method for systematically identifying and controlling food safety risks throughout the entire processing chain. Further on in this section, we describe how our HACCP plan works in practice.

In addition, we focus on four further themes. Food Safety, for us, covers daily hygiene and process control at our packing station and distribution centre, from the temperature in the cold stores to hygiene on the shop floor. Food Quality ensures that products are not only safe but also meet the quality requirements of our customers and ourselves, such as freshness, colour, size and taste. Food Defense protects our site and processes against intentional contamination. Because we process large volumes daily at our site in Eindhoven, where packing station, distribution and office come together, access security and monitoring on the shop floor form a fixed part of our operations. Food Fraud focuses on preventing food fraud. Because, alongside Dutch products, we also trade products from regions including Africa and South America, the risk of incorrect origin labelling or quality grading from those regions is real based on statistics. We actively monitor this across our chain.



Further along the chain

After delivery to the customer, responsibility for quality control shifts. Supermarkets apply their own procedures to safeguard quality and shelf life, such as specific temperature requirements for the AGF department. Once the consumer has purchased the product, our direct oversight of food safety and quality ends. Consumers generally know how to prepare fruit and vegetables safely, but not every use is predictable.

We review our policy annually and revise it where necessary. In 2025, no material changes were made.

This policy does not stand alone. It is built on a solid legal foundation that determines how food safety is organised across the entire European AGF chain. That legislation forms the playing field within which we operate and on which our certifications, checks and procedures are based.

LEGAL FRAMEWORK

European and Dutch legislation

The food safety of fruit and vegetables in Europe is regulated by the General Food Law, also referred to in the Netherlands as the ALV (Algemene Levensmiddelen Verordening). This European law applies to the entire production chain and contains three core principles that apply directly to us. First, as a company we are ourselves responsible for the safety of the products we trade. Second, all our products must be traceable, meaning that for every batch we can determine where the product came from and to which customer it went. Third, a reporting obligation applies. When we identify a potentially unsafe product, we are legally required to report this to the Netherlands Food and Consumer Product Safety Authority (NVWA).

In the Netherlands, the ALV is supplemented by the Commodities Act (Warenwet) and a number of specific rules relevant to the AGF sector. For example, European trade standards apply that set requirements for the quality and ripeness of fruit and vegetables. In addition, it is a legal requirement to clearly state the country of origin on the product, and rules apply to labelling, weight indication and the use of crop protection products. That last category is particularly relevant for us, because residues of crop protection products can remain after the cultivation and storage of fruit and vegetables. The law sets maximum limits for this, the so called Maximum Residue Limits (MRL). We go into this in more detail further on.

Supervision

The NVWA supervises compliance with this legislation and determines which measures follow in the event of violations. Alongside the NVWA, the Quality Control Bureau (KCB) plays an important role in our daily operations. The KCB is an independent administrative body that independently inspects the quality of fresh fruit and vegetables. For us, the KCB carries out quality checks in the trade channel based on European trade standards. The KCB also handles import and export inspections. Companies with RIK accreditation (Reglement Interne Kwaliteitscontrole, Internal Quality Control Regulation) are permitted to carry out part of the quality checks themselves, which allows us to act more quickly on incoming batches.

For more information on product integrity and chain transparency, see page 70.

The law requires every company in the food chain to systematically identify and manage risks. The instrument for this is HACCP, and the way we have set this up forms the backbone of all our daily processes.

FOOD SAFETY PLAN (HACCP)

Our HACCP plan is a legally required method for systematically identifying and controlling food safety risks. In practice, this means we scrutinise every aspect of our operations that can affect product safety. This ranges from employees' personal hygiene and the temperature in our cold stores to the way we receive, store and ship products.

Our HACCP plan is not a static document. We review it annually and adjust it whenever something changes in our process, for example when introducing a new product or a new processing method. The NVWA reviews our plan, and it is also assessed during the annual IFS and BRC audits. In 2024, the NVWA pointed out that our plan did not sufficiently describe all forms of use. This concerned situations in which products are eaten raw in an unusual way, for example in Brussels sprout salads or cauliflower smoothies. As a result, we are adjusting the so called 'intended use', the associated risk analysis and the monitoring plan.



GLOBALG.A.P Chain of Custody

Makes it possible to trace the chain from grower to delivery for every batch.



QS Certificate (DE)

Widely required by our German customers as a condition for cooperation.



BIO SKAL

Ensures that we process organic products separately and that the entire chain is checked for organic integrity.



RIK Erkenning

Enables us to carry out part of the quality controls on incoming batches ourselves.



BRC Food

British counterpart to IFS, widely required by retailers worldwide.



BRC Storage & Distribution

Ensures that storage and distribution meet the same standards as production.



(on the way to) Planet Proof (on the way to) Planet

Proof Chain of Custody

Demonstrates that a product has been produced and processed in a verifiably more sustainable way throughout the chain.



IFS Logistics

Assesses temperature control, hygiene and traceability during transport.



IFS Food

Assesses whether we deliver food-safe products that meet legal requirements and customer specifications.



IFS Broker

Ensures food safety for the part of our range that we trade without processing ourselves.

CERTIFICATIONS

On top of the legal requirements, we have our processes and products assessed against a range of certifications. For us, these certifications are a way to show customers, regulators and consumers that we do what we say. They are awarded by external and independent parties following periodic audits. Our certifications cover three areas, namely food safety and product quality, storage and logistics, and traceability and sustainability. In 2025, no new certifications were added. However, the standard requirements for IFS Broker and IFS Logistics were updated.

FOOD SAFETY AND QUALITY MEASURES

Food safety culture

We continuously work on a positive food safety culture. By this, we mean that food safety is not only safeguarded on paper, but that the awareness and urgency of it are upheld by everyone within our organisation. All departments are involved, from the packing station to the commercial department. We encourage open communication about product safety and respond to feedback from both employees and customers. Every year, we evaluate the state of this culture and where improvement is possible. The goal is for every employee, permanent or temporary, to know why food safety matters and how they contribute to it in their daily work.

Supplier assessment

Food safety starts with the supplier. We assess our suppliers daily on the quality of incoming products and compliance with agreements. Quality scores are recorded at supplier level, and each supplier is given a score based on this, combined with a periodic evaluation. That score determines the risk level in terms of food safety and quality and directly affects the frequency of future checks. A supplier with a lower score is checked more often and more intensively.

In addition to the daily assessment, we apply an annual evaluation procedure in which suppliers are assessed on criteria such as certifications, delivery reliability and compliance with agreements. These criteria are weighted and result in a supplier specific quality score. Our purchasing and quality teams collaborate on this. We keep up to date documents for every supplier, such as food safety certificates and supplier declarations.

In 2025, we introduced a grower portal. Through this portal, growers can find information on labelling requirements and product specifications. This makes it easier for them to meet our requirements and helps us prevent errors at the source.

Checks

Products we trade and process pass through a number of control points. Each control point is designed to identify deviations as early as possible, so that only products meeting our requirements reach the customer.

Incoming inspection

After receiving a batch, we carry out a series of incoming inspections. The risk of each batch is calculated by a specialised system based on factors such as quality, country of origin and product type. Organic products undergo additional checks at this stage, as legally required. The quality score of the supplier and the grower plays a role here. The lower the score, the more extensive the check upon arrival.

Cold store and outgoing inspections

Every morning, inspectors examine the products in the cold stores, taking previous quality reports into account. Before products are shipped to customers, an outgoing inspection follows. Inspectors use the risk analyses and the specific standards per product and per customer to ensure that only products meeting all requirements are shipped.

Checks during packing

In 2025, we added an extra control point during the packing process at the packing station. This allows us to check the quality of the product at the moment it is actually packed, a stage in which any deviations can still be corrected before the product leaves the premises.

Product information and allergens

In addition to general food safety, we take into account consumers who are sensitive to allergic reactions to fruit and vegetable products. It is important that these consumers have access to clear and accurate information about the products they buy.

That starts with labelling. We clearly indicate any allergens on the product label. For some products, such as blueberries, we specifically state on the packaging that washing is required. Many consumers wrongly assume that these products can be consumed without washing. We take this kind of unexpected use, also known as 'unintended use', into account in our risk analyses.

Employee training

Every new employee receives extensive induction training in which food safety takes centre stage. The training covers our HACCP plan, allergens (nutrients that can cause allergic reactions), Food Defense (protecting our site against intentional contamination) and Food Fraud (preventing food fraud). We repeat these trainings annually to keep knowledge up to date. Every employee signs a hygiene code before starting work, and on the shop floor employees keep each other sharp.

Handling contaminated products

We take measures to limit the risks of contaminated products. When a product falls on the floor or the packaging is damaged, it is removed as quickly as possible. When disposing of contaminated food, we avoid contact with the production process. We prevent the accumulation of waste, and our waste areas and containers are designed so that they can be cleaned easily to keep out pests.

COMPLAINTS AND RECALL

Complaints procedure

In our complaints procedure, we identify the cause of the complaint, handle it effectively and take measures to prevent recurrence. Complaints from retailers and customers are received, investigated and, where necessary, followed up with corrective actions. We also pass complaints on to the suppliers involved and assess their response. We keep customers informed of the handling process and the measures we take.

We expect suppliers to respond to a complaint within 24 hours with details of the cause and the measures taken. We record all complaints in a database, with specific protocols for food safety, organic products, allergens, BRC and IFS. If a complaint is received, we identify the cause and take corrective measures. The customer always receives an improvement plan in return. The QESH manager coordinates this process, with support from external quality organisations when needed. Ultimately, it is about answering consumers' questions on food safety, allergens and product information quickly and accurately.

Consumers who want to file a complaint about a product we have traded contact the retailer where they bought the product, via a freepost address, email, phone number or in the shop. We do not have direct contact with consumers or end users ourselves. Through the information on the packaging or through track and trace data, the retailer contacts us.

Customer satisfaction survey

Some customers carry out their own customer satisfaction surveys among consumers. When points relevant to us emerge from these, we receive them. In addition, we carry out our own annual customer satisfaction survey, as required by the BRC and IFS standards. This is done through conversations with customers, conducted by the commercial department.

Recall procedure

Our recall procedure is aimed at acting quickly and efficiently in the event of an unsafe product, so that the consequences for consumers remain as limited as possible. To this end, we follow a Complaints and Recall procedure. We identify the cause of the problem, inform the relevant parties and take corrective actions. We keep customers informed of the handling process and the measures we take.

The problem product and its cause are identified as quickly as possible. Customers and parties involved are informed within four hours. We notify the NVWA and, depending on the product, also the relevant certification bodies. Afterwards, the recall team evaluates how the recall went, and the QESH manager collects all the data on the incident.

To ensure we can respond efficiently, we carry out an annual recall test in which both the procedure and our traceability are thoroughly tested. We repeat the test whenever there are changes to our traceability system. For a detailed description of how we safeguard the traceability of our products, see page 37.

NON-COMPLIANCE NOTIFICATIONS

In 2025, we did not receive any fines, warnings or sanctions for non-compliance with food safety and quality regulations. All audits were completed with a good or high result. We aim for zero warnings, fines and sanctions every year, and continue to invest in audits, quality inspections and quality rounds. Internal objectives are reviewed and monitored where necessary.

MAXIMUM RESIDUE LIMIT (MRL)

During the cultivation and storage of fruit and vegetables, residues of crop protection products can remain on the product. The Maximum Residue Limit (MRL) is the legally permitted maximum for the level of such a substance in or on a food product. An MRL exceedance does not automatically mean that the product is unsafe for the consumer, but it does mean that the legal maximum has been exceeded.

In 2025, twelve MRL exceedances were recorded, compared with eight in 2024. In ten of these, the measured level was above one third of the legal limit. In two cases, the exceedance was more serious, above two thirds of the limit.

FOOD SAFETY AND QUALITY OBJECTIVES

We aim to achieve zero incidents of non-compliance with food safety and quality regulations every year. In 2025, we achieved this objective. This remains our aim for 2026 as well.

Incidents of non-compliance with regulations that have led to a;	2022	2023	2024	2025
fine or sanction	1	0	0	0
warning	0	2	0	0
non-compliance with voluntary codes	0	0	0	0



3.2.2 Healthy and good employership

Proactively promoting the sustainable employability, health, job satisfaction and wellbeing of employees.

We want our employees to be able to do their work safely, healthily and with enjoyment. Good employership means, to us, appropriate terms of employment, room for development, clear communication and a working environment in which people feel seen. That starts with attention to physical and mental health, continues in how we treat one another, and comes together in the conditions on the shop floor. The Scherpen-huis of Work Ability gives this structure, with four floors that each contribute to the employability and wellbeing of our employees.

This chapter focuses on the long-term health, vitality and wellbeing of employees. For direct safety on and around the shop floor, we refer to the chapter on employee safety on page 53.

VITALITY POLICY

We find it important that employees can do their work in a vital and healthy way, now and in the future. It is no coincidence that VITALITY is one of our core values. In 2024, we implemented the vitality policy, built around the Scherpen-huis of Work Ability. The policy was developed in collaboration with employees from different parts of the organisation.

The Scherpen-huis of Work Ability describes seven factors that influence employability, divided over four floors with direct influence and three environmental factors with indirect influence. The vitality policy remained unchanged in 2025. However, an annual vitality plan was again implemented in 2025, based on the floors of the house of work ability.

Health

Health forms the basis of work ability and employability. Within the Scherpen-huis, this is the ground floor. Here we look at how employees are doing, both physically and mentally, and how we can identify risks at an early stage.

To identify health risks at an early stage, we carry out research: a Preventive Medical Examination (PMO) and an in-depth study into physical strain. The PMO was carried out in 2025 using a questionnaire that measures psychosocial workload, satisfaction, engagement and involvement alongside health. The results are discussed per department and translated into concrete action points.

A direct result of the PMO is the appointment of two new internal confidential advisers. Previously, HR colleagues filled this role. To increase accessibility, it was decided to place this role with colleagues outside HR. The confidential advisers have completed training for this purpose. In addition, an external confidential adviser remains available. In 2025, one report was registered via the external confidential adviser.

Two career coaches are available on site, and since 2025 also a vitality coach. Employees can visit them without an appointment with questions about workload, lifestyle or their career. In addition, Scherpenhuizen reimburses certain medical interventions that are not covered by the employee's health insurance, such as treatments to prevent long-term absenteeism.

Competencies

The second floor of the Scherpen-huis of Work Ability concerns what employees can do and what they need to do their work well, now and in the future. Roles change, for example due to automation or new work processes, and that requires continuous development. Through the Scherpenhuizen Academy, we offer training tailored to role and experience, ranging from work instructions on the shop floor to leadership programmes.

For more information, see the chapter on talent and employee development on page 56.

Standards and values

On a shop floor where dozens of nationalities work together, mutual respect is essential. We expect everyone to treat colleagues in an open and honest way, regardless of role or background. Managers raise behaviour for discussion during work meetings and lead by example themselves.

Employees who want to share concerns or complaints can turn to their manager, one of the confidential advisers or the complaints committee. A whistleblower policy is available for reporting misconduct.

More about ethical conduct and these arrangements can be found in the chapter on business inclusion on page 72, more about equal treatment in the chapter on diversity and 63

The Scherpen-huis of Work Ability



Work Ability - employability -



Society



Friends and acquaintances



Family



Work

- conditions
- content and demands
- management and leadership



Standards and values

- attitude
- motivation



Competencies

- skills
- knowledge



Health

- physical health
- mental health

Work

The fourth floor concerns the conditions in which work is carried out. Where the Health floor maps how employees are doing, this floor focuses on what we adjust to the workplace and work organisation. Managers have a direct role in this, among other things through guidance and promoting a safe and pleasant working environment.

The vitality policy was developed through working groups and workshops with employees from different parts of the organisation. A vitality working group is responsible for the annual vitality calendar with initiatives around health and vitality. A representative of the works council is also part of this working group.

In 2025, employees had a say in the Works Council (OR) representative body (PVT). This has since

FUTURE MEASURES

In 2025, we laid a solid foundation with the PMO, the study into physical strain and the start of the vitality coach. We will build on this in the coming period. The deployment of the vitality coach will be further expanded, and the action points from both studies will be translated into concrete improvements on the shop floor.

ABSENTEEISM

Absenteeism and prevention

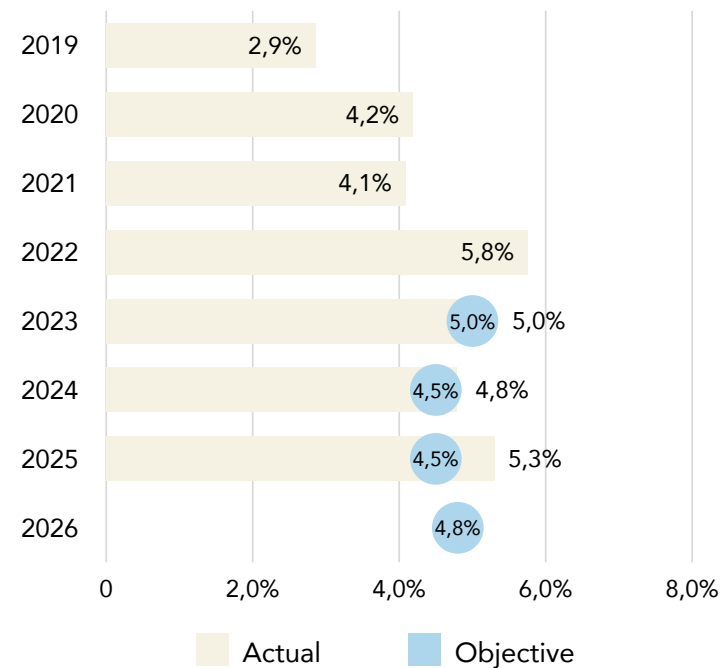
Prevention is better than cure. That is why we pay a great deal of attention to identifying health risks at an early stage. Through the PMO, conversations with managers and the deployment of the vitality coach, we try to recognise possible causes of absenteeism before they lead to absence.

When an employee does become absent, we look together with the employee and the company doctor at what is still possible and make agreements on reintegration. Employees can also contact the company doctor without there being any absenteeism.

Absenteeism rate

In 2025, total absenteeism came to 5.30%, of which 0.62% short-term absenteeism, 0.82% medium-term absenteeism and 3.86% long-term absenteeism. In 2024, total absenteeism was 4.79%. The objective for 2026 is 4.8%. We are working towards this through the vitality policy, the deployment of the vitality coach, the action points from the PMO and a continued focus on prevention and reintegration.

ABSENTEEISM RATE



WORK-LIFE BALANCE

Family-related leave, such as birth, parental or care leave, falls under the collective labour agreement (cao) for the Wholesale Trade in Fruit and Vegetables. All our own employees fall under this cao and are therefore entitled to this leave. In 2025, 3.25% of our own employees made use of this.

3.2.3 Information and systems security

Safeguarding secure and well-protected systems and information.

From orders and delivery data to personnel data and quality records, we continuously work with sensitive information in our daily operations. We take its protection seriously. We secure our systems and data with technical, organisational and physical measures and safeguard the privacy of everyone we work with. In 2025, we tightened our policy by complying with the European NIS2 Directive.

INFORMATION AND SYSTEM SECURITY POLICY

Our information and system security policy is aimed at protecting systems, data and processes against digital threats, and at safeguarding the privacy of employees, customers and suppliers. Responsibility for this lies with the Director of Sustainability, QESH & Innovation.

In 2025, we completed the procedure to comply with the European NIS2 Directive. This directive sets stricter requirements for cybersecurity and obliges organisations to comply with a duty of care and a reporting obligation. Our entire information and system security policy was analysed for this purpose and optimised where necessary. Part of the NIS2 procedure also involved due diligence on information security at external parties, through requests for information, discussions and having these parties demonstrate their measures.

Risks arise, among other things, from user behaviour, ICT vulnerabilities and external factors such as break-ins and phishing. To manage these risks, we combine technical measures, access controls, periodic checks and awareness training.

SECURITY MEASURES

We take various technical, organisational and physical measures to secure our systems and information. These measures are continuously evaluated. In 2025, all existing measures were further analysed as part of the NIS2 process and optimised where necessary.

Awareness training

All employees complete mandatory annual training on information and system security via the Scherpenhuizen Academy, covering topics such as GDPR, cybersecurity and phishing. In 2025, coverage was 100%. Effectiveness is monitored through periodic evaluations and phishing simulations.

Physical security

The physical security of systems, data and information is safeguarded by physical access controls, fire and smoke alarms, and security cameras. Information is stored in secure locations and protected by physical access controls.

PRIVACY POLICY

We consider it important that employees, customers and suppliers can trust that their data is in good hands with us. We process personal data in accordance with the General Data Protection Regulation (GDPR).

Processing of personal data

We only process personal data where there is a legal basis for doing so, such as consent, the performance of a contract or a legal obligation. This includes administration, communication, contracts, access to buildings and premises, employee matters and job applications.

INFORMATION SECURITY

The information security policy provides guidelines for security processes, with the aim of achieving a balanced security system focused on risk management. Risks arise from, among other things, users, IT vulnerabilities and external factors such as burglary and natural disasters. We take measures to limit these risks and the damage they cause.

Security measures

We have taken various security measures to protect systems and information.



Firewall: An advanced firewall monitors all incoming and outgoing Internet traffic and filters out unwanted data.

Guest WIFI: Separate network for guests, separate from the main network and secured with a password.



External support: Collaboration with specialists for both active and passive security support..

Double authentication: External access requires multiple verification steps.



Antivirus & updates: Regular updates and comprehensive scans of all traffic.

Intrusion prevention: Systems that identify and block potential attacks.



Spam filter: Advanced tools to filter unwanted emails.

Threat analysis: Systems that test potential threats in a controlled environment.



Web access management: Restricted access to potentially risky websites.

Geographic blocking: Restriction of access from certain regions.



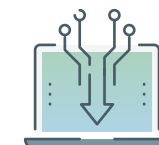
DNS security: Protection against malicious websites.

Assidional scans: Additional security tools for email and endpoint security.



Network segmentation: Advanced separation of internal network traffic.

External cyber security: Collaboration with experts for continuous monitoring and threat analysis.



Retention and security

We retain personal data for as long as necessary based on agreements and statutory retention periods. Application data is deleted after the procedure ends, unless the applicant consents to longer retention. All data is secured with strict technical measures, including an SSL certificate. Our external website runs on secure servers in the Netherlands.

Handling by employees

Every employee bears responsibility for handling personal data carefully. Access to the network is linked to the job profile, so employees can only access the data they need for their work. When starting employment, every employee signs the computer use policy. In the event of a suspected data breach, the employee is required to report this immediately.

DATA BREACH NOTIFICATION OBLIGATION

When an employee reports a possible data breach, this is investigated immediately and, if necessary, reported to the Dutch Data Protection Authority (Autoriteit Persoonsgegevens, AP). The individuals concerned are also informed. An incident response plan is in place for handling such incidents. Employees who prefer to report anonymously can use the whistleblower scheme.

No data breaches were reported in 2025. The zero target for data breaches also remains in force in 2026.

potential data breach				
	2022	2023	2024	2025
Number of reports of potential data breaches (no external verification)	0	1	0	0



3.2.3 Information and system security

Safeguarding and promoting the physical safety of employees on and around the shop floor.

Physical work is carried out daily on Scherpenhuizen's shop floor, with machines, forklifts and pallets in a dynamic environment. Safety therefore requires continuous attention. We focus on prevention, active employee involvement and continuous improvement.

This chapter concerns the direct safety of internal staff and temporary workers on and around the shop floor. The chapter Healthy and good employership on page 47 addresses the long-term health, vitality and wellbeing of employees.

HEALTH AND SAFETY POLICY

We want everyone who works at Scherpenhuizen to be able to do so safely and healthily. This applies to our own employees and to temporary workers. Our health and safety policy is aimed at preventing risks, continuously improving working conditions and actively involving employees in their own safety. The Working Conditions Act (Arbowet) and the AGF Working Conditions Catalogue (Arbocatalogus AGF) provide the framework for this.

The health and safety policy comprises the following principles:

- Complying with the Working Conditions Act and other relevant legislation, with the AGF Working Conditions Catalogue as the guiding framework for implementation.
- Preventing unacceptable risks and hazards to the safety and health of employees and third parties.
- Continuous improvement of working conditions through risk assessments, audits and safety walkabouts.
- Reducing sickness absence through policy based on sustainable employability.
- Actively combating psychosocial workload.
- Ensuring a well-functioning emergency response organisation and an up-to-date evacuation plan.

All employees are expected to actively contribute to a safe working environment.

This health and safety policy also applies to employee health, see page 20.

Risk assessment and evaluation

To map risks, we use the sector risk assessment and evaluation (RI&E) for the AGF retail and wholesale trade. The RI&E identifies the safety risks present on our shop floor. This results in a plan of action, implemented by the health and safety committee, which all employees can view. In addition to the sector RI&E, we carry out in-depth assessments on specific themes, such as machine safety, hazardous substances and noise. All points of attention are recorded in the health and safety action list, with an owner and a deadline assigned to each point to ensure follow-up.

Occupational hygiene strategy

When taking safety measures, we follow the occupational hygiene strategy set out in Dutch working conditions legislation. This prescribes a fixed order to limit risks as effectively as possible:

- **Source measures: removing or replacing the source of the hazard, such as modifying a machine or phasing out a hazardous substance.**
- **Collective measures:** shielding the hazard, such as protective guards on machines or fencing around hazardous areas.
- **Organisational measures:** better preparing employees or reducing their exposure time, such as better training and supervision.
- **Personal protective equipment:** individual protection such as safety shoes or hearing protection.

We also make use of the AGF Working Conditions Catalogue, in which the sector describes how employers can meet the legal requirements for healthy and safe working.

Safety walkabouts

We carry out safety walkabouts on the shop floor at least once a quarter. Each department is checked for, among other things, compliance with safety rules, the use of personal protective equipment, the condition of work equipment and possible hazardous situations. Issues are resolved immediately or picked up by the health and safety committee. Recurring issues lead to structural measures.

RESPONSIBILITIES AND PARTICIPATION

Safety is a shared responsibility. To ensure that safety risks are identified and addressed in a timely manner, responsibilities within Scherpenhuizen are clearly assigned. The board holds ultimate responsibility for safety and health policy and evaluates this annually together with the health and safety committee. Day-to-day implementation lies with the QESH manager, who also acts as prevention officer. This person draws up the safety policy based on the Working Conditions Act, provides safety training, carries out risk assessments and advises the board on occupational safety and health. For employees, the QESH manager is the first point of contact for safety questions.

Monitoring

Every quarter, safety performance and objectives are reported and discussed with department management. The board receives these reports and discusses the annual results twice a year. This allows us to keep track of progress and adjust course in a timely manner.

Works council and health and safety committee

Our employees have a say in health and safety policy through the Works Council (Personeelsvertegenwoordiging, PVT). One PVT member is part of the health and safety committee, where safety and health topics are discussed monthly. To ensure a good representation of the organisation, managers from the various departments are involved in this committee. In 2025, the main topics were the results of the risk assessments and plans of action, the preventive medical examination and workplace inspections.

Reporting hazards and dangerous situations

We consider it important that employees can easily report hazards and unsafe situations. Since 2024, this has been done entirely digitally via tablets on the shop floor, where employees can submit a report including a photo and a possible solution. This keeps responsibility close by and enables targeted follow-up. Employees can also turn to their supervisor or the QESH manager, and those who prefer to report anonymously can use the whistleblower scheme. Since the fourth quarter of 2025, employees have been required to submit at least one report of hazards or dangerous situations per week. This encourages safety awareness on the shop floor. In 2025, 18 reports were made of near misses and dangerous situations, a decrease compared to 24 in 2024.

SAFETY MEASURES

The risk assessments, safety walkabouts and reporting system generate a continuous stream of improvement points. We translate these into concrete measures on the shop floor.

Measures 2025

In 2025, the risk assessments led to a number of measures, including installing protective guards on machines, introducing lighter work shoes to reduce physical strain, and clearing up cable management in the warehouse to prevent tripping hazards.

Future measures

Further improvements are planned for the coming period. Electric inspection trolleys will be introduced, for example, so that inspectors can remain standing on the trolley instead of pulling or climbing. In addition, workplaces in the office and canteen will be improved based on the preventive medical examination and workplace inspections.

Personal protective equipment

Where source, collective or organisational measures are not sufficient, we use personal protective equipment (PPE). On the shop floor, this includes safety shoes, hearing protection, face protection and work clothing. Pictograms and the house rules indicate where and when these must be worn.

INFORMATION AND TRAINING

Work instructions and information

All employees, including temporary workers and interns, are instructed on the tasks they carry out and the associated safety risks. New employees always complete the Health and safety training and a quality and food safety training. Additional instructions are also given on topics such as personal protective equipment, physical strain, machine safety, internal transport and working with hazardous substances. The training and instructions a person follows are determined based on their role.

Safety training

Every employee completes a general safety training. Additional training is mandatory for forklift and EPT drivers and for other specific risks, such as working with chemical substances or at height. In 2025, a total of 1,475 safety training sessions were completed, of which 474 by our own employees and 1,001 by temporary workers.

Training needs are determined by the QESH department and the health and safety committee. All training is offered during working hours via an online learning environment, where the content is linked to roles and competencies. Each training session concludes with a test that must be passed with a minimum score of 7.

INCIDENTS

Procedure

When an accident occurs that results in absence, the prevention officer carries out an extensive analysis. This maps out the timeline and underlying causes, including by asking the 'why' question five times. Based on the analysis, measures are taken to prevent recurrence. The aim is not to assign blame, but to learn from what happened.

Accidents and incidents

In 2025, a total of 27 workplace accidents occurred, of which 16 resulted in absence and 11 did not. The total number of working days lost as a result of these accidents was 95. Set against 795,903 hours worked, this equates to 33.9 accidents per million hours worked.

Most incidents are related to working with forklifts, electric pallet trucks and handling pallets or stacked crates. Every accident resulting in absence is immediately followed by an analysis and appropriate adjustments, such as additional training, adjusted work instructions or

OBJECTIVES 2026

For 2026, we apply a zero target for accidents resulting in absence. In addition, for the first time we are setting concrete targets for accidents without absence (a maximum of four) and for reports of near misses and dangerous situations (a maximum of six). These new targets help us make progress measurable and keep improving in a targeted way.



3.2.5 Talent and employee development

Employees' opportunities to develop personally and professionally, alongside their current tasks and role.

New technology, changing working methods and stricter food safety standards require employees who grow along with the organisation. Scherpenhuizen therefore invests in the development of all employees and temporary workers, from practical training on the shop floor to leadership programmes and personal development trajectories.

TRAINING POLICY

Our training policy is part of our HR policy and is aimed at ensuring employees can perform their work well, grow along with developments in the organisation and have insight into their opportunities within Scherpenhuizen. The focus is on leadership, communication, language skills and role-specific knowledge. As we increasingly work with automated systems and new working methods, we also invest specifically in the skills this requires. We also offer training opportunities to temporary workers.

In our approach to learning, we apply the 70-20-10 model. This means employees learn most on the shop floor by doing the work itself (70%), supplemented by what they pick up from colleagues, supervisors and coaches (20%) and formal training and education (10%).

TRAINING PROGRAMMES

Learning in the workplace

Within the production departments, we apply the Training Within Industry programme (TWI). With TWI, experienced colleagues train new or developing employees step by step during the work itself. This can involve learning a new process, but also growing into a different role. A group of employees is internally certified to provide these training sessions, so that knowledge stays within the organisation.

Social learning through interaction

Employees also learn a great deal from and with each other. This happens through working together, giving and receiving feedback, and coaching from colleagues or supervisors, sometimes based on individual learning goals, sometimes as a team.



Formal learning

We also offer formal training, such as language courses and role-specific courses. This takes place in the classroom or via e-learning.

Role-specific programmes

Supervisors complete training focused on development-oriented working, taking initiative and taking responsibility. Operational supervisors also complete an additional programme on culture and communication, focused on dealing with the different cultural backgrounds within our organisation. Inspectors and product managers take part in product training, and members of the works council have specific training focused on their role.

AI projects

In 2026, Scherpenhuizen starts AI projects in various departments. Part of these projects involves training employees to work with new technology.

SCHERPENHUIZEN ACADEMY

We have our own online learning platform, the Scherpenhuizen Academy. Through this platform, all employees have access to a library of courses and training sessions, supplemented with content we developed ourselves. The academy is used widely. New employees complete their onboarding here, all employees follow mandatory quality and safety training, and there is also tailored training assigned as part of personal development. The offering is continuously renewed. In 2025, a training on ethical business conduct was added. Through the platform, supervisors and HR also track the training needs and progress of their teams

YEAR-END AND CAREER DEVELOPMENT REVIEWS

Every year, supervisors hold personal year-end and appraisal interviews with the employees in their department. In 2025, workload and psychosocial workload (how employees experience their work and whether they feel safe on the shop floor) were added as a fixed part of these conversations. For employees who do not sufficiently master Dutch or English, we ask in advance whether they agree to the use of an interpreter.

Due to two major projects, not everyone was able to have this conversation in 2025; the remaining conversations will take place in 2026.

These conversations are also the moment to jointly look at training needs. This concerns both mandatory training in the areas of food safety, laws and regulations and certifications, and the employee's personal development. Together with their supervisor, employees draw up a development plan with objectives for one year and for five years. Every quarter, HR and the departments discuss whether employees are on track and whether adjustments are needed.

Based on this inventory, we draw up an annual training plan each year. This plan consists of four pillars:

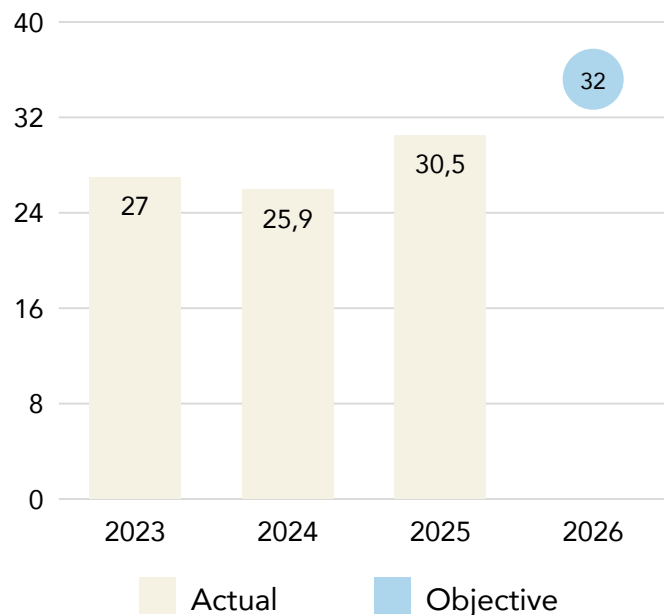
- Renew: training needed to achieve business objectives.
- Improve: training that contributes to better performance in the current role.
- Maintain: training needed to continue performing tasks well.
- Resolve: training that helps address bottlenecks in the work.

Employees can also make an appointment with a career coach. There is an internal career coach and an external career coach who holds regular consultation hours at Scherpenhuizen. In 2025, 14 employees followed a trajectory with the internal career coach and 23 with an external coach.

TRAINING HOURS

In 2025, a total of 11,020 hours were spent on training, courses and education, spread across 361 employees. This amounts to an average of 30.5 hours per employee, an increase of 17% compared to 2024 (26 hours). The number of training hours has grown for three consecutive years. For 2026, our ambition is to increase the average to 32 hours per employee.

AVERAGE NUMBER OF TRAINING HOURS PER EMPLOYEE



TALENT DEVELOPMENT AND CAREER GROWTH OPPORTUNITIES

We offer employees various opportunities to grow, through the talent management programme and through the career ladders in the production departments. In 2025, sixteen personal development trajectories were started outside the regular career ladders.

Talent management programme

We run a talent management programme in which employees receive a personal development plan. Twice a year, supervisors identify the talents within their teams and whether these are being optimally used. The programme is aimed at employees who want to develop, within or outside their current role.

Career ladder

For employees in the production environment of the packing station, a career ladder is available that shows the growth opportunities available and the conditions that apply. The ladder applies to permanent employees and temporary workers. Internal training during working hours makes it possible to build up the required skills. Each year, around fifty employees change roles within Packaging based on this structure, both vertically and horizontally. In 2024, the career ladder was also introduced for the Technical Department.

Accredited training company

We are recognised as an accredited training company and offer internship placements and guidance for various vocational and higher professional education programmes in the region. To recruit interns, we actively maintain contact with schools, including through tours and guest lectures. In 2025, we trained new practical trainers within the organisation and six interns completed their internship with us.

3.2.5 Talent and employee development

Proactively positioning ourselves as accessible, engaged and encouraging, to make a positive contribution to the local community, in line with our core values TOGETHER, VITALITY and ENTREPRENEURIAL.

Scherpenhuizen is firmly rooted in the local community. We work together with schools, sports clubs and charities in the region and give preference to local parties wherever possible. Employees actively contribute ideas and regularly put forward their own initiatives. By thinking and acting locally, we strengthen not only the company, but also the environment in which we work.

LOCAL PARTNERSHIPS

Various employees are actively involved in local networks and sector initiatives to share knowledge and strengthen collaboration. For example, we give guest lectures at schools and offer pupils the opportunity for internship or graduation projects. In 2025, six interns completed their internship with us. We also organise tours and open days.

We are also a member of Ondernemersvereniging Acht (OV8). Through this association, we work together with other companies on the business park on safety, accessibility and sustainability of the area.

SPONSORSHIP AND DONATIONS

We sponsor activities and organisations that align with our core values TOGETHER, VITALITY and ENTREPRENEURIAL, with an emphasis on health, sport and awareness of fresh fruit and vegetables. We prefer to do this with what we are good at: donating fruit and vegetables to events and charities in the region.

Voedselbank Eindhoven

Our most structural partnership is with Voedselbank Eindhoven and the Nationale Voedselbank. Sharing what we have is the essence of this partnership, of which we have long been proud. At fixed times we donate fruit and vegetables, and when we have surplus batches that can no longer be sold but are still fit to eat, the Voedselbank collects them from us. This way, we also reach people for whom access to healthy food is not a given.



Fruit and vegetable donations

In addition to the Voedselbank, we donate fruit and vegetables to local events and organisations. In 2025, among others, the KIKa Kindervakantieweken Eindhoven, Jeugdkamp Eindhoven Acht and Kindervakantieweek Meerhoven received fruit and vegetables from us. We aim to donate at least a thousand kilos of hard or soft fruit to local events and charities each year.

Sports sponsorship

Sport and vitality are close to our core values. That is why we sponsor various sports events and clubs in the region. For many years, several colleagues have taken part in the Eindhoven Marathon, with Scherpenhuizen sponsoring them with clothing and entry fees. We also supported the Sportgala Veldhoven, the Beach Event Veldhoven and the Fiets4Daagse. The football clubs SV Marilde and SV Rood-Wit receive a financial contribution. These local clubs are committed to sportsmanship and social cohesion in the community.

STOP THE FOOD FIGHT

We are a partner of Stop the Food Fight, an independent platform that aims to break down the polarisation in the food debate. In the discussion on sustainable food production, two visions often stand opposed, the ecological and the technological. Stop the Food Fight brings both sides together through films, events and media appearances. We consider this dialogue important because it allows different ways of growing food to exist alongside each other.



FAIR STAY BEST

In the processing of fruit and vegetables, we work with temporary agency workers. Many of them come from abroad and stay in the Netherlands temporarily. We find it important that they feel at home here. That is why the Fair Stay Best plan was developed, for housing with facilities that everyone deserves. Think of spacious living spaces, recreational facilities, a shop and a launderette. A permit process is underway for this plan. The next steps depend on its outcome.



3.2.7 Working conditions in the value chain

Safeguarding and improving fair, safe and healthy working environments and labour practices for employees in the fruit and vegetables (AGF) chain.

The fruit and vegetables (AGF) chain consists of far more people than just our own employees. Behind every product we trade are people who grow, harvest, pack and transport it. Through the supplier declaration and certifications, we make clear in advance what we expect regarding working conditions, and together with our suppliers we ensure that good conditions are safeguarded throughout the chain.

WORKING CONDITIONS IN THE CHAIN POLICY

We find it important that everyone in our chain works in good and safe conditions. This means no forced labour, no child labour, a safe working environment, employment contracts in line with laws and regulations, application of the statutory minimum wage, and no discrimination. Because we have no direct communication with employees in the chain, we assess this through our suppliers. We do not immediately turn our backs on suppliers who do not yet meet our expectations. We engage in dialogue with them, share knowledge and help where needed to achieve and maintain the required certificates.

SUPPLIER ASSESSMENT

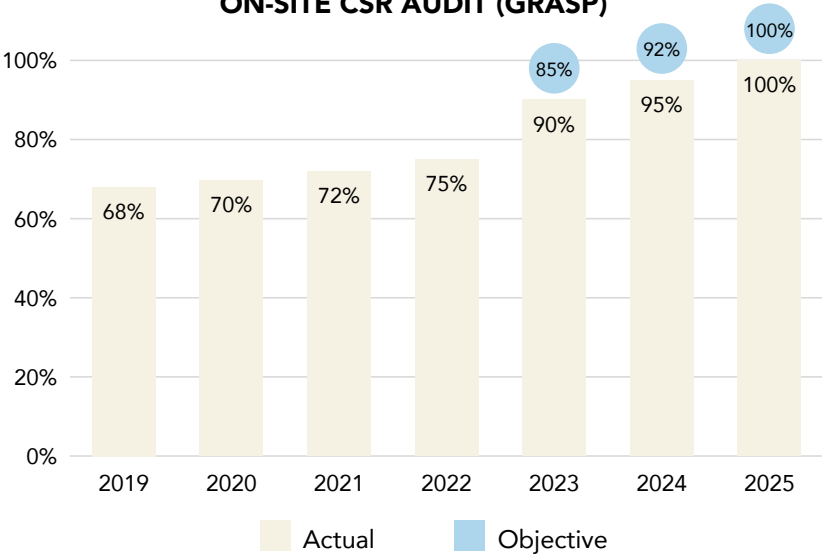
Supplier declaration

The supplier declaration forms the basis of our assessment. All suppliers sign this declaration, thereby confirming that they comply with the principles for, among other things, working conditions. The declaration is continuously updated based on customer requirements and new laws and regulations. In 2025, the renewed version was rolled out to all suppliers.

GLOBALG.A.P. and GRASP

All our AGF suppliers are GLOBALG.A.P. certified. This international standard sets requirements for food safety, the environment and working conditions at the company. GRASP is an addition to this that specifically looks at the people who grow and harvest, from fair contracts and correct pay to a safe workplace. This is independently verified at every supplier. In 2025, 100% of our AGF suppliers were GLOBALG.A.P. and GRASP certified.

SHARE OF SUPPLIERS WITH AN ON-SITE CSR AUDIT (GRASP)



Sedex and BSCI

For part of our suppliers, we go a step further with a Sedex or BSCI assessment. BSCI is a European programme and Sedex an international platform, both aimed at improving working conditions in the chain. Unlike GRASP, which focuses on the site, Sedex and BSCI look more broadly at a supplier's entire business operations, including working conditions, health, fair pay and ethical business conduct. For the people in the chain, this means an additional independent check on the conditions in which they work. In 2025, 26.2% of suppliers were assessed via Sedex or BSCI. For 2026, our ambition is to increase that share to 25%.

Service providers

In addition to AGF suppliers, we increasingly ask our service providers for insight into their sustainability policy. Not all suppliers provide this voluntarily, but by actively asking, we continue to get a better picture of the status in the chain.

SUSTAINABILITY TRAINING FOR BUYERS

Scherpenhuizen's buyers play an important role in safeguarding good working conditions in the chain. They are the direct point of contact for suppliers and assess, among other things, whether certifications are in order. Our entire purchasing team is therefore trained in sustainable and socially responsible purchasing and ethical business conduct. In 2025, 100%

HUMAN RIGHTS INCIDENTS

In 2025, no human rights incidents were reported at suppliers or customers in the chain.



3.2.8 Diversity and inclusion

Safeguarding and promoting diversity and inclusion among employees to create a fair and respectful working environment.

At Scherpenhuizen, people from nineteen different nationalities work together, from young to old, permanent and through temporary employment agencies. This diversity is no coincidence but a reflection of who we are: a Brabant family business firmly rooted in society. To us, diversity means taking different backgrounds, beliefs and perspectives into account. Inclusion means that everyone can genuinely take part.

DIVERSITY AND INCLUSION POLICY

We believe that a diverse and inclusive working environment starts with equal opportunities for everyone who works or wants to work for us, from employees on the shop floor to managers. In recruitment and selection, we look at competencies and talents, not at origin, skin colour, religion, social class, level of education, sexual orientation or gender. The same principle applies to career progression and remuneration. Everyone is graded on the basis of the collective labour agreement, without distinction.

Inclusion requires contribution. We offer a safe environment where everyone can speak up and be heard. We encourage everyone to share their ideas and experiences. We listen to everyone and take them into account. We create a safe environment where everyone can speak up and be heard. We encourage everyone to share their ideas and experiences. We listen to everyone and take them into account.

DIVERSITY AND INCLUSION MEASURES

Training for managers

Managers set a good example in how they deal with diversity on the shop floor. They create the space in which differences can be productive and ensure that employees feel welcome. To support them in this, the Communication, Culture and Leadership training is mandatory for every (new) manager. In 2025, we continued these trainings for operational managers at our packing stations.

Culture and language barriers

Because many temporary agency workers do not always speak Dutch or English, we ask for extra attention to clear communication. We communicate in multiple languages and choose the right approach for each situation, such as digital messages, personal explanation, intranet, e-mail, post or app. During appraisal interviews, an interpreter is available so that every employee can fully take part in the conversation about their performance, regardless of language barriers.

DIVERSITY AND INCLUSION METRICS

Composition of management

In 2025, 20% of senior management is female. The age distribution consists half of people over fifty years old and half of people between thirty and fifty years old.

For more information about our management, see the chapter Governance structure from page [X]. 74.

Discrimination and reports

In 2025, no reports of discrimination or intimidation were received by our confidential advisors. However, the periodic medical examination (PMO) shows that discrimination on the shop floor does occur occasionally. We take this seriously and continue to focus on awareness and a safe reporting culture.

DIVERSITY IN PAY

Female-male ratio

In 2025, the unadjusted pay gap between female and male employees is 20.6%. This percentage reflects the difference between the average pay of female employees compared to the male average. The difference is explained by roles and job levels, differences in full-time and part-time contracts, and the number of years of service. We apply the pay scales from the collective labour agreement, so that all employees are graded in the same way at the start of or during employment. No distinction is made between women and men.

Pay ratio

In 2025, the ratio between the highest and the median annual remuneration within our organisation is 6.31. The highest annual salary is thus more than six times the median of the rest of the organisation.



3.2.8 Diversity and inclusion

3.3 Economic

Safeguarding and promoting fair wages within the organisation, fair prices in the upstream chain and good chain relationships.

Fair business practice is part of our culture. This means fair pay for everyone who contributes to our chain, transparent prices and reliable relationships with growers, suppliers and customers. Not as an obligation, but as part of who we are.

FAIR WAGES

Own employees

Our employees receive a salary above the collective labour agreement minimum for the Wholesale Trade in Fruit and Vegetables. This ensures that everyone can not only make ends meet, but also enjoy a good standard of living. Additional and irregular working hours are compensated under the collective labour agreement, in pay or in time off. In 2025, we started researching a time registration package to gain even better insight into working hours.

Temporary agency workers

We also consider fair pay important for temporary agency workers. We work exclusively with certified employment agencies that meet legal requirements and honour their payment obligations. Temporary agency workers receive pay based on the collective labour agreement for Agency Workers. We evaluate our partnerships regularly and also discuss whether pay still matches the market and the work people do.

Employees in the chain

We also feel responsible for the people who work further along in our chain. We annually assess the employment agencies active at our growers and suppliers on fair wages and appropriate working conditions, based on evaluations by independent certification bodies. If an agency does not comply, we engage in dialogue. If the feedback is not acted upon, this has consequences for the partnership.

More information about the working conditions of chain employees can be found in the chapter Working conditions in the chain from page 61.

FAIR PRICES

Principles of fair pricing

Fair prices are an important and widely discussed topic in the AGF sector. For us, a fair price means that everyone in the chain can continue to run their business in a sustainable way. The volumes still traded via the auction clock are now very small. Prices are increasingly established through direct collaboration between growers, traders and retailers, in which transparency and sustainability play a greater role. As a trading and packaging company, we operate between growers and retailers and play a connecting role in that chain. Fair and sustainable prices ultimately also depend on what consumers are willing to pay, something we are aware of.

More information about fair trading practices can be found in the chapter Business ethics, before page 72, and Product integrity and chain transparency from page 70.

Cost efficiency without loss of quality

We are committed to cost efficiency without compromising on quality. We do this in the following ways:

- **Process optimisation. We work more efficiently by continuously improving operational processes, without compromising on quality.**
- **Economies of scale. We leverage larger purchasing volumes and collaboration to share costs and strengthen our negotiating position.**
- **Innovation and technology. We invest in automation and data analysis to speed up processes and reduce costs.**
- **Supplier collaboration. We work closely with suppliers and aim for long-term contracts.**
- **Employee development. We invest in training and education, because well-trained people are more productive and contribute to our efficiency.**

Value and price communication

We actively communicate about our prices to customers and stakeholders. Prices are clear and transparent, without hidden costs, and invoices provide a detailed breakdown of the costs. Our commercial team is in continuous contact with growers and customers, so that no ambiguity arises about prices and invoicing. We explain which factors influence the price and offer customers the opportunity to sample products or packaging.

To make the value of our products and services clear to customers, we are open about our pricing and emphasise the quality of our products. We show where we distinguish ourselves from the competition and share positive customer experiences.

FAIR RELATIONSHIPS

Supplier relationships

Good relationships with suppliers and growers start with clear agreements and mutual trust. Every supplier signs our supplier declaration, which contains clauses on food safety, quality, the environment, labour and human rights. This declaration is also the basis of our anti-corruption policy, which safeguards integrity in all chain relationships. In 2025, 68% of our suppliers underwent a sustainability assessment. In addition, we work closely with grower associations, sharing knowledge and working together in the chain.

Purchasing training

The entire purchasing team attends an annual presentation by the QESH department on sustainability, socially responsible purchasing and fair business conduct. In 2025, 100% of buyers attended this session. In 2025, we added a mandatory tailored training to this in our Scherpenhuizen Academy.

Payment practices

Within the Netherlands, we pay growers within 7 days as standard and apply a fixed weekly payment day for grower organisations. For trade in cultivation and employment agencies, we agree payment terms of 14 to 28 days per partner. We pay transport and other suppliers within 28 days.

For purchases from abroad, we generally apply a payment term of 4 weeks, which is reduced to 2 weeks for certain cultivated products. In some transactions, such as the import of mangoes, suppliers require advance payment before shipment. Given the diversity of products and the influence of seasonality, there are exceptions to these terms.



3.3.1 Fair wages, prices and relationships

Scherpenhuizen's ability to meet financial obligations, grow sustainably and maintain a buffer against future financial risks.

Financial health is not a goal in itself for us, but the foundation for everything we do. Only if we are financially healthy can we continue to invest in our people, our processes and our impact on the environment and society.

FINANCIAL HEALTH POLICY

We monitor our financial health through quarterly and annual reports and regular market analyses. This allows us to anticipate both opportunities and risks in our sector in good time. The CFO holds final responsibility for financial policy and works closely with the executive board and the Supervisory Board in this. We keep shareholders and other stakeholders informed of our financial position through the annual report.

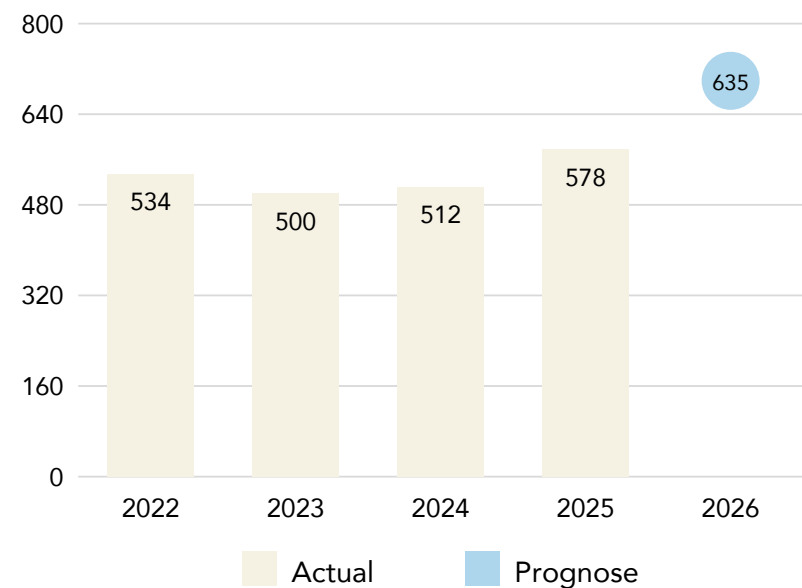
FINANCIAL DEVELOPMENTS

In 2025, we switched to a different bank. This bank offers us a larger credit line on better terms, giving us more financial room for investments and future growth. In addition, in 2025 we received two amounts back earlier than expected, including a mortgage loan from a grower and an amount from a company within our group.

FINANCIAL PERFORMANCE

In 2025, we achieved revenue of €578 million, an increase compared to €512 million in 2024.

TURNOVER (in million €)



FINANCIAL OUTLOOK 2026

It will be an important year for Scherpenhuizen. With a newly added site, our organisation is growing. In addition, we expect to receive outstanding amounts from an earlier acquisition in 2026, separate from the amounts we already recovered in 2025. With a healthy financial result in prospect, a revenue target of around €635 million and a sales volume of 700,000 pallets, we look to 2026 with confidence.

3.3.2 Financial health

Safeguarding and promoting product, process and service innovations.

At Scherpenhuizen, we never stand still. We continuously look for ways to work smarter, make work lighter for our people and make our processes more reliable. We do this not with big words, but with concrete changes on the shop floor and in our systems.

We continuously explore opportunities to keep innovating. For example, we are working to further optimise our current packaging installations, and we are investigating expansions for additional solar panels and on-site energy storage. Innovations in the area of sustainability are covered respectively in chapter 3.1 Environment, 3.2 Social and 3.4 Integrity, from page 28, 41 and 70.

AUTOMATION

We continuously invest in the automation and optimisation of our production lines, to make work less demanding for our employees, increase quality and improve processing speed.

Automatic pepper sorting

To sort peppers more accurately, we installed a camera on the sorting line. This camera detects more than 25 specifications, such as colour, size and defects. The production capacity on this line is 8.5 million kilos of peppers per year, of which around 3.5 million kilos are supplied unsorted, which we pre-sort. We use the remaining capacity to further sort already sorted product according to customer-specific requirements. In the future, this camera system will also be linked to the robotic packaging line for integrated quality control.

Robotisation of the pepper packaging line

On the packaging line for traffic light packs, two robotic arms have been installed that use image recognition technology to assess whether a pepper is suitable for packaging and then automatically place it on the line. The current speed is 40 packs per robotic arm, with a reliability of 99%. After the first year, we expect to further increase the speed as the AI software processes more examples. Currently, two out of three peppers per pack are processed automatically, with full automation as the goal. In the future, the robots will be linked to the vision camera system for integrated quality control.



Automation of pepper packaging

Due to growing demand from the English market, we are automating part of the production line for peppers in class II packaging. Class II peppers are slightly less uniform in shape or colour than class I, but fully suitable for consumption. Previously, forklifts transported empty boxes to the line and employees had to stack full boxes by hand, which was physically demanding work and limited throughput. By connecting two lines together, the supply of empty boxes and the stacking of full boxes now happens automatically, reducing forklift movements and reducing the amount of heavy work for employees.

Dosing Brussels sprouts

The growing demand for Brussels sprouts in net packaging, partly enabled by the tipping installation, required further optimisation of the line. We had to switch to net packaging machines without a dosing system, which made the supply difficult to control. With a software adjustment and a reading belt for inspection, we optimised the supply section, allowing us to control the supply better and inspect sprouts during the process without slowing down the line.

DIGITALISATION

We continuously work on the digitalisation of our processes, with the aim of reducing paper use and improving process efficiency.

MES system

In 2024, we started integrating our MES system, the software with which we digitally track and register our production processes on the shop floor. In 2025, we expanded this further with more digital information facilities, making our process data more reliable. At the same time, we gather input from various departments to further optimise the system.

Digital dashboards

To make better use of the available process data, we renewed our digital dashboards. KPIs have been made clearer, reports more organised, and the corporate identity has been applied throughout. An additional training session helped colleagues make more use of the renewed tool.

Work order forms

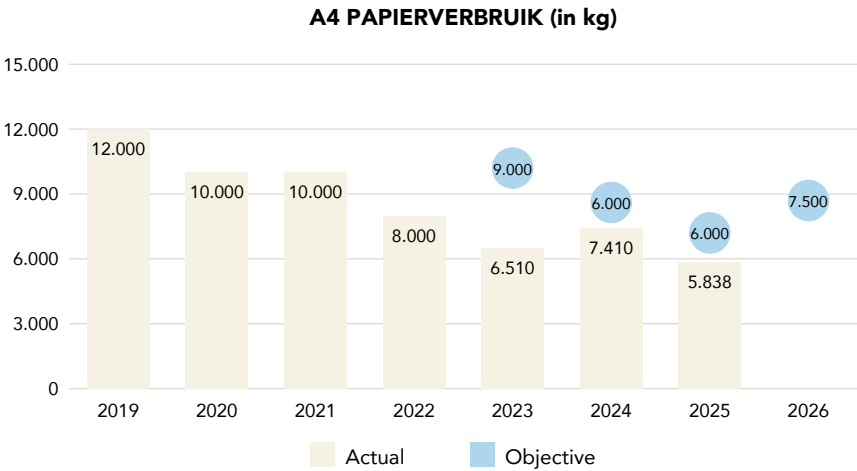
Previously, dozens of paper forms were filled in daily for quality records. In 2023, we started digitalising, and in 2025 we transferred more forms into our MES system. This allows them to be controlled and completed automatically, further reducing paper use and manual work.

Time registration

Finally, a study has started into a digital time registration system for employees of Scherpenhuizen and Scherpenhuizen Packaging. We are looking for a system that replaces manual entry and seamlessly connects to our existing digital processes.

PAPER REDUCTION

In 2025, we achieved the target of less than 6,000 kg with 5,838 kg of paper use. For 2026, we are revising the target to 7,500 kg. The commissioning of our new business location is expected to bring additional paper use. Measures to manage this include limiting the number of printers, further process automation and the digitalisation made possible by the new ERP system.



3.3.3 Innovation

3.4 Integrity

The transparency and traceability of the fruit and vegetables chain and products.

For our customers and partners, it is only natural that they can trust what is stated on the label. That trust starts with us: with strict procedures, automated systems and collaboration with certified supply chain partners, we ensure that every product is traceable, from grower to customer.

If there is a problem with a product, we must be able to quickly demonstrate where it came from and where it went. Legally, a time limit of four hours applies for this, but our customers often apply a standard of two hours. This also applies outside office hours. We check annually whether we meet these requirements.

LEGISLATION

Country of origin and intermediate links

Labelling the product with its country of origin is a legal obligation for us and the chain, and forms the basis of product transparency. The full route of the product through the chain is tracked, but is not shown on the product label. Since 2025, it has additionally applied that the country where a product was grown must appear larger on the label than the country where it was packed. This way, it is always clear to the consumer where the product comes from.

Organic

Organic products must never come into contact with conventional products, not during transport, storage or packaging. To guarantee this, extra strict traceability requirements apply, as laid down in organic legislation. We are SKAL Bio certified, which means that we always process our organic and conventional products separately and can demonstrate at any time where an organic product comes from.

More information about our organic products can be found in the chapter Biodiversity in the chain, from page [X].
39.



TRACEABILITY WITHIN OUR OWN COMPANY

How we trace

The quality department is responsible for the traceability of our products within the company. It translates laws and regulations, standards such as SKAL Bio and PlanetProof, and customer requirements into concrete procedures and work instructions, and ensures that these are complied with. This prevents certified products from being mixed up with non-certified products.

We know at all times where each product is located. We safeguard this through a strict Track & Trace procedure that involves several departments.

How we test

Throughout the entire process, our products carry a visible batch label, so we always know where a product comes from. When we split an order, we ensure that extra stickers are available to maintain that visibility. We test our approach annually through a recall test and a traceability test, carried out by the quality department. In 2025, we tested extensively, both during audits and at customers' request, as well as in preparation for our new ERP system. For every complaint, the quality department carries out a new traceability test. All tests in 2025 were completed successfully.

Looking ahead, we are investing in further digitalisation of our traceability. For example, we are introducing unique numbers per pallet, allowing us to track individual pallets more precisely through our premises. This also lays the foundation for more automated warehouse management. With the launch of our new ERP system, planned for early 2027, we expect to take further steps in this area.

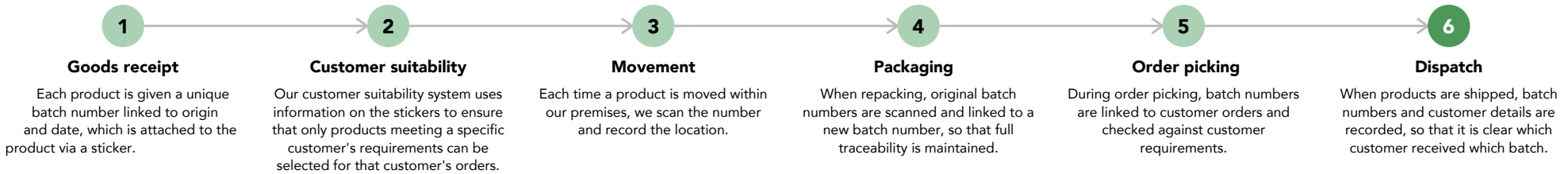
For more information about innovations at Scherpenhuizen, see the innovations chapter from page 68.

TRACEABILITY THROUGHOUT THE CHAIN

Traceability in the fruit and vegetables (AGF) chain is a shared responsibility. All parties must be able to demonstrate where a product comes from and where it is going. To achieve this, we work together with suppliers, customers and other supply chain partners on the basis of international quality standards such as IFS Logistics and BRC. IFS Logistics assesses whether logistics processes in the food chain are safe, traceable and controlled. BRC is a broader food safety standard that also covers traceability. Origin, processing and distribution must be transparent at all times.

We hold our suppliers and supply chain partners to the same standards as ourselves. Every supplier completes a supplier declaration, which is approved by our quality department. We check delivered batches for traceability using identification numbers on the stickers. Each number is linked to the grower or producer, so that if a problem arises, we can immediately trace where and by whom a product was grown.

HOW WE TRACE EVERY PRODUCT



3.4.1 Product integrity and chain transparency

Complying with social and environmental laws, maintaining a zero-tolerance policy on corruption, competition and privacy violations, and providing space and protection for whistleblowers.

We trade in fresh products that move from grower to customer every day. Trust is at the heart of that chain. That trust starts with how we do business: honestly, transparently and according to the highest ethical standards.

COMPANY CULTURE

We are a family business from Brabant with a culture of open communication. As we grow, we actively invest in preserving that culture. Our three core values, TOGETHER, VITALITY and ENTREPRENEURIAL, guide us in this. The Executive Board and management support this by regularly talking with employees and by investing in leadership training.

COMPLIANCE WITH LAWS, REGULATIONS AND CERTIFICATIONS

Ethical business conduct starts with complying with the rules. As an international trading company, we comply with Dutch legislation and international frameworks. For example, we comply with the UK Bribery Act, British anti-corruption and anti-bribery legislation, and with Sapin II, its French counterpart, which requires companies to actively manage corruption risks. To stay well informed of current and emerging laws and regulations, we seek advice from our accountant and the Netherlands Enterprise Agency (RVO). In 2025, no fines or violations were identified in relation to social, financial, environmental or permit regulations.

We are also a member of Sedex, an international platform on which companies make their performance on labour rights, health, safety, the environment and business ethics transparent to their supply chain partners. Through this membership, we demonstrate that we comply with ethical trading standards and give our customers and partners insight into how we work.



CORRUPTION AND BRIBERY PREVENTION

Our internal code of conduct includes guidelines to prevent corruption and bribery. We do not allow business transactions in which an employee has a financial or governance interest.

We actively share our policy with all employees. We do this through the intranet, screens in common areas and changing rooms, our internal magazine, personal conversations and training. We ensure that all communication is available in English, Polish, Romanian and Spanish. Where possible, we use pictograms instead of text. We also discuss the topic during supplier assessments. In addition, we carry out checks on financial flows and have independent assessment moments included in certifications. For transactions and financial processes, we apply a four-eyes policy, supported by accountant reviews.

If a report of corruption is received, our HR department reports this to the Executive Board. The investigation is carried out by employees who have no involvement in the report. We inform our Supervisory Board about the report and its follow-up.

Risk departments and training

Not every role carries the same risk. Departments with decision-making authority, extensive external contacts or direct involvement in financial transactions face a higher risk of corruption and bribery. At Scherpenhuizen, these are the Executive Board, management, the commercial department, financial administration and the QA department. For this group, we organise in-person training on ethics and fair business conduct, provided by our QESH department. Participation is mandatory and applies to around ten percent of our employees.

New employees receive the internal code of conduct on their first working day. This sets out our agreements on undesirable behaviour, such as money laundering, conflicts of interest and unfair competition.

In addition to the in-person training, the same employees also complete annual online training via the Scherpenhuizen Academy, our digital learning environment introduced at the end of 2024. In 2025, the focus was on ethics and corruption prevention. During the annual audit, the accountant checks for signs of misconduct. No irregularities have been identified to date.

WHISTLEBLOWER POLICY

Our whistleblower policy gives all employees and temporary workers the opportunity to report suspected irregularities, ranging from criminal offences and intimidation to violations of laws and regulations. The policy is included in the staff handbook and accessible via the intranet. Temporary workers receive the information in multiple languages.

Reports can be made to two internal confidential advisers and one external confidential adviser, reachable by phone and email. In 2025, new internal confidential advisers and a new external confidential adviser were appointed. All reports are treated confidentially and can be made anonymously. We ensure that whistleblowers do not experience any adverse consequences. No reports were made in 2025.

COMPLAINTS COMMITTEE

In addition to the whistleblower policy, which focuses on suspected irregularities, we have a complaints committee for complaints directly related to someone's work or working conditions. The committee consists of four employees, two appointed by the Executive Board and two by the employee representative body.

Complaints are submitted in writing. Upon receipt, we send an immediate confirmation. The committee assesses the complaint based on fixed criteria and, where necessary, conducts an investigation. We ensure that the procedure is transparent and that the person who filed the complaint experiences no adverse consequences within the company. When the Executive Board itself is involved, employees can turn to the Chair of the Supervisory Board, the external confidential adviser from Arboned, or an internal confidential adviser.

4. BACKGROUND

4.1 Governance structure

The highest governance body

Our highest governance body consists of the Executive Board and the Supervisory Board (RvC). As at the measurement date of 31-12-2025, the following positions were held by the individuals below.

Committee	Name	Gender	Nationality	Termijn in functieLeeftijdscategorie		Functie binnen bedrijf of comm
Executive Board	Martin Scherpenhuizen	Male	Dutch	28 years	(>50)	Co-CEO and Majority Shareholder Director (DGA)
	Erik Franzen	Male	Dutch	3 years	(30-50)	Co-CEO
	Rob Jacobs	Male	Dutch	8 years	(30-50)	Chief Financial Officer
	Cindy Wijffelaars	Female	Dutch	1 year	(30-50)	Director of Sustainability, QESH & Innovation
	Dick de Brouwer	Male	Dutch	5 years	(>50)	Chief Operating Officer
Supervisory Board	Heleen van Gulik	Female	Dutch	7 years	(>50)	Chair of the Supervisory Board (Scherpenhuizen Holding)
	Hans de Groot	Male	Dutch	7 years	(>50)	Member of the Supervisory Board (Scherpenhuizen Holding)
	Roelant van Herwaarden	Male	Dutch	7 years	(30-50)	Member of the Supervisory Board (Scherpenhuizen Holding)



Executive Board

The Executive Board holds ultimate responsibility for our business operations and the impact we have on the economy, the environment and society. For important decisions, Executive Board members decide jointly, so that no single vote is decisive.

Supervisory Board (RvC)

The Supervisory Board oversees the Executive Board and checks whether the strategy and business operations are effective. All three members are independent, each with their own area of responsibility. They comply with the Corporate Governance Code 2022 and are available as a point of contact for all Executive Board members.

APPOINTMENT AND SELECTION CRITERIA

Profiles have been drawn up for both the CEO positions and the Supervisory Board. In the selection process, we consider stakeholders' views, diversity, independence and competencies relevant to our company.

Appointment and profile of the CEO

Executive Board members are appointed, suspended and dismissed by the Supervisory Board. From our CEOs, we expect experience in the international food sector and in leading a growing family business, combined with decisiveness, leadership and the ability to connect people.

Appointment and profile of the Supervisory Board

Supervisory Board members are appointed, suspended and dismissed by the general meeting of shareholders. They are appointed for a maximum of four years and can be reappointed up to a maximum of twelve years. Supervisory Board members retire according to a rotation schedule, or in the interim in the event of insufficient performance, structural disagreements, incompatibility of interests, or other reasons at the discretion of the Supervisory Board.

A Supervisory Board member is a strategic sounding board with broad knowledge of governance, supervision, finance and supply chain. The Chair has strong leadership qualities. As a board, we strive for continuity and diversity in our composition.

Preventing and limiting conflicts of interest

We take conflicts of interest seriously and prevent them by deliberately separating responsibilities, for example by assigning bank payments and sales orders to different individuals. The Executive Board and Supervisory Board meet at least once a quarter and evaluate themselves annually, sharing conclusions and action points with the Executive Board and shareholders. There are currently no known conflicts of interest. Should a situation of conflicting interests arise, the Supervisory Board makes the decisions and we inform our stakeholders.

ROLE IN SUSTAINABILITY POLICY

Developing sustainability policy

Our Executive Board and Supervisory Board play an active role in developing, approving and updating our sustainability strategy and objectives. The Executive Board formulates a long-term vision on sustainable value creation, based on the results of the three-yearly materiality assessment. The Supervisory Board is involved at an early stage in formulating the strategy and oversees its implementation. Stakeholders, including employees through the employee representative body (Personeelsvertegenwoordiging, PVT), are actively involved in the process through the Double Materiality Assessment (DMA).

For more information about stakeholder involvement in sustainability policy and business operations, see the chapter Stakeholder engagement on page 22.

Management of sustainability policy

The Executive Board is responsible for our impact on climate, the environment, people and society. The Director of Sustainability, QESH & Innovation initiates and coordinates sustainability policy, in cooperation with HR, QESH and other departments. The director attends conferences and sustainability networks and shares current insights through fixed agenda items in meetings, the intranet, the internal magazine and email. The Supervisory Board provides oversight and can advise both solicited and unsolicited.

For our sustainability policy, see the chapter Sustainable entrepreneurship on page 12.

We ask the same of our suppliers as we do of ourselves. Sustainability policy is a fixed part of our supplier selection, and our commercial department is trained in fair business conduct, responsible purchasing and ethics.

Employee involvement in sustainability

Sustainable working starts with everyone. We ensure that our employees have the knowledge and resources to carry out their work in an environmentally conscious way, and we actively communicate our sustainability policy, both internally and externally.

PERFORMANCE EVALUATION

In 2025, we revised our sustainability strategy. The new strategy was officially launched as of 2026, and the associated objectives and measurement methods are still being partly adjusted. At the same time, we have been working on sustainable entrepreneurship out of intrinsic motivation for many years, regardless of what strategy is set out on paper.

Each quarter, the Supervisory Board evaluates our sustainability performance. In 2025, these evaluations went well and no new measures were needed. Each Executive Board member holds fixed meetings with managers on ESG impact and performance. We share progress via the intranet, the online staff records and our internal magazine.

REMUNERATION POLICY

Our remuneration policy is in line with the market and consists of fixed and variable remuneration. Sustainability performance plays no role in this, Executive Board members are assessed on our core values and their role competencies. The Supervisory Board sets the remuneration of the Executive Board and approves the budget, which indirectly also determines employee costs. The Executive Board is responsible for the remuneration of senior managers. The company falls under the collective labour agreement for the Wholesale Fruit and Vegetable Trade (cao Groothandel Groenten en Fruit), supplemented by pension schemes above the collective labour agreement. There is no remuneration committee.



4.1 GOVERNANCE STRUCTURE

PERIOD

Scherpenhuizen prepared this report with the support of Kroll Sustainability Reporting & Advisory B.V. This report is valid for the period from 1 January 2025 up to and including 31 December 2025. Reference years may go back as far as 2019, varying by topic and depending on the data available.

FREQUENCY

This reporting is annual. The first edition had a limited print run for a select group of stakeholders. The 2025 report is the fourth edition.

ESRS CLAIM

The content is in accordance with the ESRS November 2025 standards (European Sustainability Reporting Standards). This report is the third edition in the series of Scherpenhuizen sustainability reports prepared in accordance with the ESRS.

CONTENT

This report has been read and approved by the Board of Scherpenhuizen. In the run-up to the reporting obligation that was previously expected to apply from 2025, we took the initiative to hold interim discussions with our accountant on the approach to the double materiality assessment. External and independent verification of the full report is not currently applicable. Following the introduction of the Omnibus Regulation, the reporting obligation for Scherpenhuizen has lapsed. As a result, this report is not subject to an audit or external verification.

PUBLICATION

This report was published online in August 2026.

REPORT SCOPE

This report covers the activities and assets of Scherpenhuizen Holding B.V. and its subsidiaries:

Company name	Registered office	Chamber of Commerce number
Scherpenhuizen Holding B.V.	Eindhoven	17145896
Scherpenhuizen B.V.	Eindhoven	17082404
Cooperation Van Nature Select U.A.	Waddinxveen	24278718
STAK Scherpenhuizen B.V.	Eindhoven	17172762
STAK Scherpenhuizen Packaging	Eindhoven	17249322
Scherpenhuizen Packaging B.V.	Eindhoven	34248736

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5. APPENDICES

5.1 ESRS index

ESRS 2, General disclosures (BP)

#	Disclosure	Chapter	Page	Additional information/reason for omission
BP-1	General basis for preparation of the sustainability statement	2.3.3 Double materiality assessment	26	

ESRS 2, General disclosures (GOV)

#	Disclosure	Chapter	Page	Additional information/reason for omission
GOV-1	The role of the administrative, management and supervisory bodies with regard to sustainability	4.1 Governance structure	72	
GOV-2	Integration of sustainability-related performance in incentive schemes	4.1 Governance structure	72	
GOV-3	Statement on due diligence	4.1 Governance structure	72	
GOV-4	Risk management and internal controls over sustainability reporting	4.1 Governance structure	72	

ESRS 2, General disclosures (SBM)

#	Disclosure	Chapter	Page	Additional information/reason for omission
SBM-3	Interaction of material impacts, risks and opportunities with strategy and business model, and financial effects	2.3.3 Double materiality assessment	26	

ESRS 2, General disclosures (IRO)

#	Disclosure	Chapter	Page	Additional information/reason for omission
IRO-1	Description of the process to identify and assess material impacts, risks and opportunities and material information to be reported	2.3.3 Double materiality assessment	26	
IRO-2	Material impacts, risks and opportunities and disclosure requirements included in the sustainability statement	2.3.3 Double materiality assessment	26	

ESRS 2, General disclosure requirement on policies (GDR-P)

#	Disclosure	Chapter	Page	Additional information/reason for omission
GDR-P	General disclosure requirement on policies	3.1.1 Energy and emissions 3.1.4 Climate impact of the products	26 37	
GDR-P	General disclosure requirement on policies	3.1.2 Waste streams and circularity	31	
GDR-P	General disclosure requirement on policies	3.1.3 Circular packaging	34	
GDR-P	General disclosure requirement on policies	3.2.1 Food safety and quality	41	
GDR-P	General disclosure requirement on policies	3.2.2 Healthy and good employership	41	
GDR-P	General disclosure requirement on policies	3.2.3 Information and systems security	49	
GDR-P	General disclosure requirement on policies	3.2.5 Talent and employee development	54	
GDR-P	General disclosure requirement on policies	3.2.8 Diversity and inclusion	61	

ESRS 2, General disclosure requirement for actions and resources (GDR-A)

#	Disclosure	Chapter	Page	Additional information/reason for omission
GDR-A	General disclosure requirement for actions and resources	3.1.1 Energy and emissions 3.1.4 Climate impact of the products	28 37	
GDR-A	General disclosure requirement for actions and resources	3.1.2 Waste streams and circularity	31	
GDR-A	General disclosure requirement for actions and resources	3.1.3 Circular packaging	34	
GDR-A	General disclosure requirement for actions and resources	3.2.1 Food safety and quality	41	
GDR-A	General disclosure requirement for actions and resources	3.2.2 Healthy and good employership	41	
GDR-A	General disclosure requirement for actions and resources	3.2.3 Information and systems security	49	
GDR-A	General disclosure requirement for actions and resources	3.2.5 Talent and employee development	54	
GDR-A	General disclosure requirement for actions and resources	3.2.8 Diversity and inclusion	61	

ESRS 2, General disclosure requirement for metrics (GDR-M)

#	Disclosure	Chapter	Page	Additional information/reason for omission
GDR-M	General disclosure requirement for metrics	3.1.1 Energy and emissions 3.1.4 Climate impact of the products	61 37	
GDR-M	General disclosure requirement for metrics	3.1.2 Waste streams and circularity	31	
GDR-M	General disclosure requirement for metrics	3.1.3 Circular packaging	34	
GDR-M	General disclosure requirement for metrics	3.2.1 Food safety and quality	41	
GDR-M	General disclosure requirement for metrics	3.2.2 Healthy and good employership	41	
GDR-M	General disclosure requirement for metrics	3.2.3 Information and systems security	49	
GDR-M	General disclosure requirement for metrics	3.2.5 Talent and employee development	54	
GDR-M	General disclosure requirement for metrics	3.2.8 Diversity and inclusion	61	

ESRS 2, General disclosure requirement for targets (GDR-T)

#	Disclosure	Chapter	Page	Additional information/reason for omission
GDR-T	General disclosure requirement for targets	3.1.1 Energy and emissions 3.1.4 Climate impact of the products	28 37	
GDR-T	General disclosure requirement for targets	3.1.2 Waste streams and circularity	31	
GDR-T	General disclosure requirement for targets	3.1.3 Circular packaging	34	
GDR-T	General disclosure requirement for targets	3.2.1 Food safety and quality	41	
GDR-T	General disclosure requirement for targets	3.2.2 Healthy and good employership	41	
GDR-T	General disclosure requirement for targets	3.2.3 Information and systems security	49	
GDR-T	General disclosure requirement for targets	3.2.5 Talent and employee development	54	
GDR-T	General disclosure requirement for targets	3.2.8 Diversity and inclusion	61	

E1 Climate change

#	Disclosure	Chapter	Page	Additional information/reason for omission
E1-1	Transition plan for climate change mitigation	3.1.1 Energy and emissions 3.1.4 Climate impact of the products	61 37	
E1-2	Climate-related risks and scenario analysis	3.1.1 Energy and emissions 3.1.4 Climate impact of the products	37 37	
E1-3	Resilience relating to climate change	3.1.1 Energy and emissions 3.1.4 Climate impact of the products	37 37	
E1-4	Policy relating to climate change	3.1.1 Energy and emissions 3.1.4 Climate impact of the products	37 37	
E1-5	Actions and resources relating to climate change	3.1.1 Energy and emissions 3.1.4 Climate impact of the products	37 37	
E1-6	Targets relating to climate change	3.1.1 Energy and emissions 3.1.4 Climate impact of the products	37 37	

#	Disclosure	Chapter	Page	Additional information/reason for omission
E1-7	Energy consumption and mix	3.1.1 Energy and emissions	28	
E1-8	Gross Scope 1, 2, 3 greenhouse gas emissions	3.1.1 Energy and emissions 3.1.4 Climate impact of the products	28 37	
E1-9	Greenhouse gas removals and mitigation projects financed through carbon credits	5.1 ESRS index	77	• Scherpenhuizen does not currently use carbon credits or greenhouse gas removal projects. Our reduction targets are aimed at actual emission reduction in our own operations and the value chain.
E1-10	Internal carbon pricing	5.1 ESRS index	77	• Scherpenhuizen does not apply an internal carbon price. We steer towards emission reduction through our SBTi targets and concrete measures in our own operations and the value chain.
E1-11	Anticipated financial effects of material physical and transition risks and potential climate-related opportunities	5.1 ESRS index	77	• Scherpenhuizen has not yet quantified the financial effects of climate-related risks and opportunities.

E5 Resource use and circular economy

#	Disclosure	Chapter	Page	Additional information/reason for omission
E5-1	Policy relating to resource use and circular economy	3.1.2 Waste streams and circularity	31	
E5-1	Policy relating to resource use and circular economy	3.1.3 Circular packaging	34	
E5-2	Actions and resources relating to resource use and circular economy	3.1.2 Waste streams and circularity	31	
E5-2	Actions and resources relating to resource use and circular economy	3.1.3 Circular packaging	34	
E5-3	Targets relating to resource use and circular economy	3.1.2 Waste streams and circularity	31	
E5-3	Targets relating to resource use and circular economy	3.1.3 Circular packaging	34	
E5-4	Resource inflows	3.1.3 Circular packaging	34	
E5-5	Resource outflows	3.1.2 Waste streams and circularity	31	

S1 Own workforce

#	Disclosure	Chapter	Page	Additional information/reason for omission
S1-1	Policy relating to own workforce	3.2.2 Healthy and good employership	47	
S1-3	Actions and resources relating to own workforce	3.2.2 Healthy and good employership	47	
S1-4	Targets relating to own workforce	3.2.2 Healthy and good employership	47	
S1-5	Characteristics of the undertaking's employees	2.2.3 Employees	20	
S1-6	Characteristics of non-employees in the undertaking's own workforce	2.2.3 Employees	20	
S1-7	Collective bargaining coverage and social dialogue	3.2.2 Healthy and good employership	47	
S1-8	Diversity indicators	3.2.8 Diversity and inclusion	61	
S1-9	Adequate wages	3.2.2 Healthy and good employership 3.3.1 Fair wages, prices and relationships	47 47	
S1-10	Social protection	3.2.2 Healthy and good employership	63	
S1-11	Persons with disabilities	3.2.8 Diversity and inclusion	61	• The number of people with disabilities within Scherpenhuizen may not be registered.
S1-12	Training and skills development metrics	3.2.5 Talent and employee development	63	
S1-15	Remuneration metrics	3.2.2 Healthy and good employership	54	

S2 Workers in the value chain

#	Disclosure	Chapter	Page	Additional information/reason for omission
S2.SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	3.2.7 Working conditions in the value chain	59	
S2-1	Policy relating to workers in the value chain	3.2.7 Working conditions in the value chain	59	• Scherpenhuizen does not have a policy aligned with the UN Guiding Principles on Human Rights, ILO Declaration on Fundamental Principles and Rights at Work or OECD Guidelines for Multinational Enterprises.
S2-2	Processes for engaging with value chain workers about impacts	3.2.7 Working conditions in the value chain	59	• Scherpenhuizen has no direct communication with employees in the value chain or their legitimate representatives.
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	3.2.7 Working conditions in the value chain	59	• The channels are indirect and take place via the certifications, whereby workers in the audit chain can voice their concerns during audits.
S2-4	Taking action on material impacts on value chain workers, and approaches to mitigating material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	3.2.7 Working conditions in the value chain	59	
S2-5	Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities	3.2.7 Working conditions in the value chain	59	

S4 Consumers and end-users

#	Disclosure	Chapter	Page	Additional information/reason for omission
S4-1	Policy relating to consumers and end-users	3.2.1 Food safety and quality	41	
S4-2	Engagement with consumers and end-users, existence of channels for raising concerns or needs, and approaches to remediation	3.2.1 Food safety and quality	41	
S4-3	Actions and resources relating to consumers and end-users	3.2.1 Food safety and quality	41	
S4-4	Targets relating to consumers and end-users	3.2.1 Food safety and quality	41	

G1 Business conduct

#	Disclosure	Chapter	Page	Additional information/reason for omission
G1-5	Metrics relating to political influence, including lobbying activities	4.1 Governance structure	72	• Several employees are active on behalf of Scherpenhuizen in industry networks, steering committees and working groups, and other regional and national organisations within the fruit and vegetables (AGF) sector.

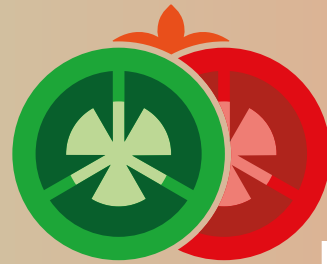
5.1 ESRS index

Ch.	Material topic	Positive impact	Negative impact	Risks	Opportunities	Page
Environment						
3.1.1	Energy and emissions	No positive impact has been identified.	Climate (actual) contribution to climate change.	• Legislation and regulation legislation and regulation such as the EU Green Deal create financial risks through mandatory measures. • Supply chain disruptions in the chain due	• Stakeholderrelaties bevorderen van stakeholderrelaties door emissiereductie. • Marktverwachting toegenomen vraag en druk op verduurzaming biedt	28
3.1.2	Waste streams and circularity	No positive impact has been identified.	Residual waste (potential) residual waste that ends up in nature.	• Food waste fruit and vegetable (AGF) products are vulnerable and have a limited shelf life. • Complacency failing to take additional measures may lead to risk over time.	• Prevention offering food products to the food bank. • Cost savings waste avoidance reduces landfill costs. • Waste optimisation opportunities for	31
3.1.3	Circular packaging	• Consumer satisfaction (actual) consumers value plastic packaging for ease of transport. • Shelf life (actual) longer shelf life reduces food waste.	• Raw materials (actual) use of virgin raw materials leads to environmental damage. • Consumer expectation (potential) dissatisfaction due to increasing demand	• Cost circular packaging entails higher costs. • Customer choice limited influence when customers do not want circular options. • Fresh or circular freshness of fruit and	• Adaptability current packing station can respond to customer requirements through testing. • Market movement opportunities in circular packaging or minimising	34
Social						
3.1.4	Food safety and quality	• Health (actual) promotion of consumer health. • Product quality (actual) cleaner products for consumers.	Waste (actual) food waste due to high quality requirements.	• Retailer image reputational damage due to non-compliance with legislation. • Consumer trust possible erosion in the event of incidents.	• Marktpositie beter scoren dan concurrenten met minder meldingen of incidenten. • Producteigenschap lagere voedselveiligheidsimpact door	41
3.2.1	Healthy and good employership	• Image (actual) contribution to improving the image of retailers and the sector. • Employment (actual) reaching a broader target group through	No negative impact has been identified.	• Labour market political influences can cause staff shortages. • Technology robotisation is an expensive solution. • Staff retention inaction can lead to the	Employer image positioning as an attractive employer.	47
3.2.2	Information security	Employment (actual) employment for the security of systems.	• Data security (potential) potential leakage of personal data. • Process risk (potential) in the event of a hack, the primary process is at risk. • Image (potential) image damage with	System failure a system hack or malfunction has consequences for business operations.	Customer trust strong IT infrastructure and the right data offer a competitive advantage.	50
3.2.3	Safety	• Reputation (actual) contribution to an improved image for retail and the sector. • Employership (actual) taking care of employees.	• Injury (potential) physical injury to employees. • Unsafety (potential) feeling of unsafety.	Accidents a decline in safety standards can lead to incidents.	No opportunities have been identified.	53
3.2.5	Talent and employee development	• Employment (actual) helping more people into work. • Development (actual) enhanced skillset and support for career development.	No negative impact has been identified.	Competition large companies in the region make it difficult to stand out as an employer.	Employer position attractive as an employer within the fruit and vegetables (AGF) sector.	56
3.2.7	Working conditions in the chain	Due diligence (actual) encouraging better working conditions through certifications.	• Health (potential) decline in health among chain workers. • Working conditions (potential) inadequate protection of labour rights.	Image preventing image damage from incidents involving poor working conditions.	No opportunities have been identified. The focus is on compliance and protection through certifications.	61

Ch.	Material topic	Positive impact	Negative impact	Risks	Opportunities	Page
3.2.8	Diversity and inclusion	• Employment (actual) helping more people into work. • Respect (actual) treating each other with respect. • Access to work (actual) providing work	No negative impact has been identified.	Limited influence the realisation of diversity depends on external factors.	• Access to the labour market being attractive to people outside the traditional profile. • Role model function for local businesses and those directly involved.	63
3.3.1	Fair wages	• Prosperity (actual) market conform salary contributes to economic prosperity. • Price level growers (actual) better prices for growers.	Price pressure (potential) worse pricing for retailers and consumers.	• International wage differences labour costs in the Netherlands are rising faster than elsewhere. • Supplier transparency lack of openness poses a risk.	Supplier relationships stable and transparent relationships offer opportunities.	65
Governance						
3.3.1	Fair wages, prices and relationships	• Prosperity (actual) financial prosperity for shareholders and employees. • Region (actual) economic prosperity in the local region.	No negative impact has been identified.	Liquidity inadequate liquidity management can lead to bankruptcy.	Investments a strong financial position provides room for expansion.	67
3.3.2	Financial health	Work climate (actual) better working conditions for own employees.	Employment (potential) automation can lead to less employment.	Falling behind if innovation fails to materialise, there is a risk of falling behind.	• Economie potentieel economische kansen voor andere bedrijven. • Logistiek logistieke vernieuwing biedt onderscheidend vermogen. • Verspilling potentieel minder	68
3.4.1	Product integrity	• Retailerrelatie (werkelijk) vertrouwen als betrouwbare partner. • Consumentenvertrouwen (werkelijk) meer transparantie en zekerheid.	Positioning (actual) Scherpenhuizen does not make claims on packaging directed at the consumer.	Chain costs more administration and costs.	No opportunities the focus is on compliance with legislation and regulation and certifications.	70
3.4.1	Product integrity and chain transparency	Equality (actual) a level playing field in the fruit and vegetables (AGF) sector.	No incidents (actual) no negative impact has been established. No reports via the whistleblower scheme since 2019.	Interconnectedness risk due to close mutual ties within the fruit and vegetables (AGF) industry.	Image performance in the area of business ethics affects the image towards retailers.	72

5.2 Impacts, risks and opportunities

Abbreviation	Betekenis	Abbreviation	Betekenis
AGF	Potatoes, Vegetables and Fruit	KPI	Key Performance Indicator
AI	Artificial intelligence	LEAF	Linking Environment And Farming
GDPR	General Data Protection Regulation	LED	Light Emitting Diode
BRC	British Retail Consortium	MRL	Maximum residue limit
BSCI	Business Social Compliance Initiative	NIS2	Network and Information Security Directive 2
CEO	Chief Executive Officer	PMO	Preventive medical examination
CSRD	Corporate Sustainability Reporting Directive	PPWR	Packaging and Packaging Waste Regulation
DMA	Double materiality assessment	PVT	Staff representative body
ERP	Enterprise Resource Planning	QESH	Quality, Environment, Safety & Health
ESG	Environmental, Social & Governance	RI&E	Risk assessment and evaluation
GRASP	GLOBALG.A.P. Risk Assessment on Social Practice	SDG	Sustainable Development Goals
HACCP	Hazard Analysis and Critical Control Points	SIFAV	Sustainable Initiative Fruit and Vegetables
ICT	Information and communication technology	SKAL	Stichting Keurmerk Alternatieve Landbouw
IFS	International Featured Standards	TWI	Training Within Industry



Scherpenhuizen

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