



Raport de sustenabilitate.

2025

Include Declarația de Sustenabilitate elaborată în
conformitate cu Directiva privind raportarea de
sustenabilitate corporativă.



Puncte de **interes.**



Introducere.



Strategie & Performanță.



Mai Bine pentru Oameni.



Mai Bine pentru Planetă.



QESHR.



Privind spre viitor.



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Mesajul CEO-ului și CFO-ului nostru.

Construind moștenirea noastră, învățând din mers.



Frans van Luijk

CEO

Peter van Wouwe

CFO

În 2025, Zeelandia a continuat să valorifice o tradiție îndelungată privind responsabilitatea și măiestria. Anul trecut a marcat cea de-a 125-a aniversare a noastră, un moment important celebrat prin vizita Majestății Sale, Regele Țărilor de Jos, la sediul nostru din Zierikzee. O oportunitate de a arăta cum ne pregătim compania pentru viitor.

În acest an, am făcut un pas important în **consolidarea transparenței**. Pentru prima dată, publicăm un raport de sustenabilitate hibrid, care include o Declarație de Sustenabilitate Voluntară, elaborată în conformitate cu Directiva europeană privind raportarea de sustenabilitate corporativă (CSRD). Raportarea conformă CSRD nu va deveni obligatorie pentru Zeelandia până în 2028, însă am ales să facem acest pas pornind de la convingerea că **respectarea conformității**

nu este scopul final. Dimpotrivă, aceasta este fundația pe care trebuie să construim.

Un moment important a fost calcularea amprentei de carbon la nivelul grupului Zeelandia, care ne-a ajutat să înțelegem unde se află cu adevărat impactul nostru. În discuțiile cu clienții, partenerii și furnizorii noștri, un mesaj a devenit tot mai clar: **pentru a avea un impact real, trebuie să privim dincolo de propriile noastre operațiuni**. Pentru Zeelandia, cea mai mare parte a amprentei noastre de carbon se află în aval, iar această perspectivă întărește responsabilitatea pe care o împărtășim de-a lungul întregului lanț valoric.

De asemenea, am făcut progrese importante în pregătirea pentru cerințele viitoare ale CSRD. De-a lungul anului, ne-am consolidat înțelegerea

impactului nostru prin îmbunătățirea proceselor de colectare și validare a datelor la nivelul întregului Grup – un efort care a implicat o colaborare autentică între departamente și țări. Deși setul nostru de date nu este încă perfect, ne asumăm să îmbunătățim calitatea acestuia în fiecare an.

În același timp, știm că raportarea nu va rezolva provocările lumii. Impactul real vine din modul în care operăm, nu doar din modul în care raportăm. De aceea, am continuat să integrăm Responsabilitatea Socială Corporativă (CSR) în modul nostru de lucru la nivelul întregului grup. Am creat o echipă CSR la nivel de grup, am susținut și încurajat învățarea în cadrul companiilor noastre operaționale și am intensificat colaborarea între diferite departamente. Toate acestea pentru că vedem sustenabilitatea ca un motor de valoare, o modalitate de a consolida responsabilitatea, de

a întări încrederea și de a contribui la modelarea viitorului sectorului nostru.

Privind în urmă, 2025 a fost pentru Zeelandia un an de progrese. Nu am atins încă toate obiectivele pe care ni le propunem, dar am făcut pași importanți: mai multă transparență, conformitate îmbunătățită, o înțelegere mai clară a amprentei noastre, o colaborare internă mai puternică și o fundație solidă pentru îmbunătățire continuă.

Frans van Luijk & Peter van Wouwe

Mesajul Directorului CSR.

Fundație solidă, **mergem mai departe.**

Anul 2025 a fost un an în care am construit structurile care ne vor ghida parcursul nostru în materie de sustenabilitate pentru anii următori. Înființarea echipei CSR la nivel de grup a reprezentat un pas esențial; ne-a oferit structura și expertiza necesare pentru a evolua către un mod de lucru mai clar și mai riguros în toate piețele noastre.

Acest Raport de Sustenabilitate Hibrid, care include **prima noastră Declarație de Sustenabilitate elaborată în conformitate cu CSRD**, reflectă această schimbare. Elaborarea acestui raport ne-a arătat clar ce facem deja bine și unde procesele noastre trebuie încă îmbunătățite. Unele date au fost mai ușor de colectat decât ne așteptam; alte arii au evidențiat lacune pe care trebuie să le acoperim. Această transparență este necesară. Ne permite să îmbunătățim în mod intenționat, nu pe baza unor presupuneri, oferindu-ne totodată un punct de plecare clar și onest pentru anii care urmează.

Un alt pas important a fost finalizarea primului **Raport privind Amprenta de carbon a Grupului Zeelandia**. Aceasta ne-a evidențiat atât principalii factori generatori de emisii, cât și zonele în care ne lipsesc detalii suficiente și date primare din partea furnizorilor. Pornind de la amprenta de carbon la nivel de grup, am avansat în dezvoltarea instrumentului nostru intern de calcul al amprentei de carbon la nivel de produs. Trecerea de la o perspectivă la nivel de grup la una la nivel de produs nu este simplă, însă demonstrează seriozitatea cu care abordăm decarbonizarea.

Am făcut, de asemenea, pași importanți în consolidarea surselor noastre de aprovizionare responsabilă. Semnarea **Codului de Conduită pentru Furnizori (SCoC)** de către toți furnizorii Grupului a fost esențială, însă nu suficientă. Următorul pas este să înțelegem mai bine riscurile la nivel local și să colaborăm constant cu furnizorii.

Același principiu se aplică și în relația cu clienții: prin dialog deschis și transparent, putem vedea mai clar cum ingredientele și procesele noastre le influențează amprenta și ce acțiuni putem întreprinde împreună pentru a o reduce.

Privind spre viitor, rămânem concentrați pe cinci priorități: **reducerea emisiilor de-a lungul lanțului valoric, asigurarea unui comportament responsabil, dezvoltarea capacităților și a responsabilității interne în cadrul organizației, profesionalizarea aprovizionării responsabile și facilitarea unor decizii mai bune prin instrumente digitale și date fiabile.**

Acest raport include comentarii personale din partea mai multor lideri de departamente. Contribuțiile lor nu sunt prezentate ca rezultate finale, ci ca exemple reale de asumare a responsabilității în propriile arii. Acești lideri au coordonat, de asemenea, eforturile de colectare și validare a datelor la nivelul țărilor noastre pentru Declarația de Sustenabilitate – o activitate complexă și adesea invizibilă, care stă la baza credibilității raportării noastre. În același timp, progresul nostru este posibil doar datorită numeroșilor colegi din cadrul companiilor noastre, ale căror decizii și îmbunătățiri de zi cu zi dau viață sustenabilității.

Pe scurt, nu suntem perfecți și mai avem mult de lucru. Dar avem o imagine mai clară asupra a ceea ce trebuie să facem, dispunem de structuri mai bine puse la punct și suntem mai bine pregătiți să acționăm decât eram acum 12 luni. Acesta este un progres real și ne oferă o bază solidă pe care să construim în continuare.

Gudrun Lemli
CSR Director



Strategie & Performanță.

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Zeelandia în 2025.

În slujba acestei industrii din 1900

Royal Zeelandia Group este o companie de familie, fondată de familia olandeză Doeleman și având în continuare sediul central în Zierikzee (Țările de Jos). Cu o experiență de 125 de ani, ne dedicăm dezvoltării de ingrediente și soluții inovatoare pentru panificație, patiserie și cofetărie adaptate gusturilor și nevoilor locale din zeci de țări din întreaga lume.

125 ani

de experiență

1 9 0 0
2 0 2 5
1 2 5
Y E A R S

125



3.055
angajați
(inclusiv societăți mixte)

Operațiuni în
22 țări
(inclusiv societăți mixte)

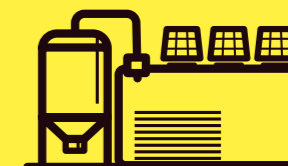


Venituri totale
715.1
milioane

EURO
(inclusiv societăți mixte)

Produse comercializate în

peste
100
țări



25
locații de
producție

la nivel global



Realizări.

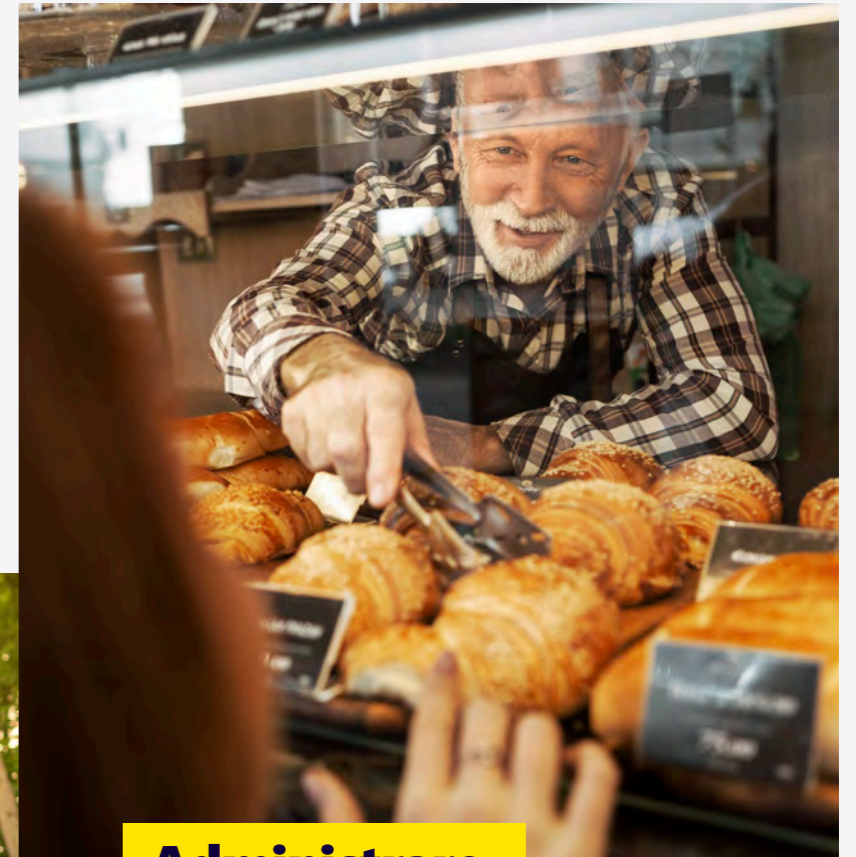


Oameni.

- **88% dintre angajații** grupului Zeelandia și 67% dintre angajații companiei noastre din Olanda au completat sondajul Great Place to Work (GPTW);
- **Reducere de 48%** a accidentelor înregistrabile și zero decese;**
- **4 politici noi sau îmbunătățite dedicate angajaților**, inclusiv o versiune revizuită a Codului de Conduită pentru Angajați (ECoC), precum și **încă 3 politici și proceduri în curs de dezvoltare** pentru anul următor;
- Peste **70 de inițiative locale de sustenabilitate**, axate pe comunități și angajați.

- **Instrument de Calcul al Ampreței de Carbon la nivel de Produs;**
- Reducere cu **14,1%** a emisiilor absolute de CO₂ și de **15,6%** a emisiilor relative;***
- **55% din energia electrică** achiziționată a provenit din surse regenerabile;
- **575.000 EUR alocați** pentru investiții în energie curată și mobilitate verde;
- **100%** dintre furnizorii Grupului **au semnat Codul de Conduită pentru Furnizori (SCoC).**

Planetă.



Administrare.

- **A fost creată o echipă dedicată CSR** pentru a profesionaliza strategia de CSR a grupului Zeelandia și pentru a o integra la nivelul întregii organizații;
- **Prima noastră Declarație de Sustenabilitate**, elaborată în **conformitate cu CSRD;**
- Dezvoltarea unei **politici CSR care guvernează întreaga noastră strategie și ambiție.**

**inclusiv persoanele care nu sunt angajate, dar care își desfășoară activitatea în cadrul locațiilor noastre

*** Scope 1 and 2

Vizita Majestății Sale

La 12 septembrie 2025, Zeelandia a avut onoarea de a primi vizita Majestății Sale, Regele Willem-Alexander. Evenimentul a marcat atât o sărbătorire a moștenirii noastre, cât și o confirmare a încrederii în viitorul nostru.

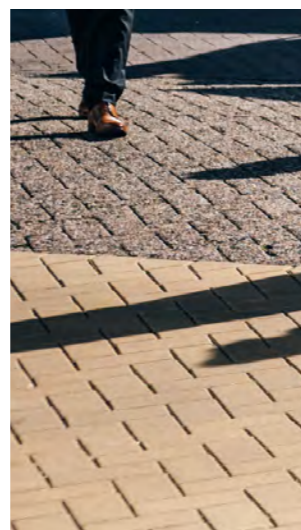
A încununat un an plin de evenimente care au reunit colegi, clienți și comunitatea locală.

De-a lungul celor 125 de ani, Zeelandia și-a croit drumul într-o lume în continuă schimbare, evoluând de la o afacere individuală într-o mică bucătărie la o companie multinațională, cu operațiuni în 22 de țări.

În continuare profund ancorată în comunitățile locale, atât în Zierikzee, cât și în alte regiuni, Zeelandia îmbină spiritul antreprenorial cu un puternic simț al responsabilității față de impactul său asupra mediului și societății.

De exemplu, Majestatea Sa s-a întâlnit cu Directorul companiei noastre din Ucraina, forța motrice din spatele programului Bake4Ukraine, care a sprijinit zeci de brutării dintr-o țară afectată de război să își continue activitatea.

Iar acesta este doar un exemplu. Așa cum arată acest raport, 2025 a fost încă un an în care ne-am consolidat bazele pentru crearea de valoare sustenabilă pe termen lung, asigurând că Zeelandia rămâne relevantă și în anii care urmează.





Ingredientele **succesului.**

De peste 125 de ani, Zeelandia ajută brutăriile, patiseriile și cofetăriile de toate dimensiunile să crească și să prospere. Ceea ce a început cu un singur produs, destinat susținerii producătorilor olandezi în realizarea unor produse rusk de înaltă calitate, a evoluat într-un portofoliu de soluții inteligente pentru o piață globală și diversă.

Astăzi, îi ajutăm pe clienți să-și optimizeze procesele și să ofere produse pe care clienții lor le iubesc. Îmbunătățim gustul și textura, prelungim durata de proapetăime, optimizăm valoarea nutrițională și susținem crearea unor produse distinctive, adaptate piețelor locale. Pe scurt, oferim ingredientele succesului, construite pe baza unor parteneriate apropiate și colaborative cu clienții și furnizorii din întreaga lume.

Dar succesul nu se rezumă doar la produsul final. El depinde și de transparență: de modul în care sunt realizate produsele, de proveniența ingredientelor și de impactul producției asupra societății și mediului. De aceea, sustenabilitatea este integrată în tot ceea ce facem. De asemenea, colaborăm la nivel global cu parteneri pentru a respecta coduri clare de conduită și standarde etice solide. Prin colaborare strânsă cu clienții și furnizorii, înțelegem provocările, anticipăm nevoile și co-creăm soluții relevante, contribuind la succesul brutăriilor în toate sensurile cuvântului.



Viziunea noastră asupra sustenabilității.

Prioritățile noastre în materie de sustenabilitate acoperă o gamă largă de aspecte de mediu și sociale. Acestea sunt aliniate cu Obiectivele de Dezvoltare Durabilă ale Națiunilor Unite (UNSDG) și sunt concentrate pe domeniile în care putem avea cel mai semnificativ impact.

Acest impact este evidențiat tot mai clar prin eforturile noastre de a consolida administrarea sustenabilității și de a introduce și perfecționa o raportare transparentă, bazată pe date, în conformitate cu cerințele CSRD (a se vedea Sinteza executivă a Declarației noastre de sustenabilitate).

Prioritățile noastre pot fi grupate în doi piloni cheie ai eforturilor noastre de sustenabilitate:



Mai Bine pentru Oameni.

Promovăm un mediu de lucru sigur și care oferă sprijin, în care angajații își ating potențialul. Inovațiile noastre sunt orientate spre crearea unor produse mai sănătoase. De asemenea, susținem comunitățile din care facem parte. **Colaborarea și starea de bine se află în centrul a tot ceea ce facem, asigurând un impact pozitiv asupra celor pe care îi deservim.**



Mai Bine pentru Planetă.

Acordăm prioritate energiei curate, achizițiilor responsabile și gestionării eficiente a deșeurilor, pentru a reduce impactul nostru asupra mediului și a genera schimbări pozitive. **Prin îmbunătățirea continuă a practicilor noastre, contribuim la construirea unui viitor mai sustenabil și mai durabil.**



Povești de succes.

Slovenia: mai multe opțiuni pentru consumatorii cu alergii la gluten.



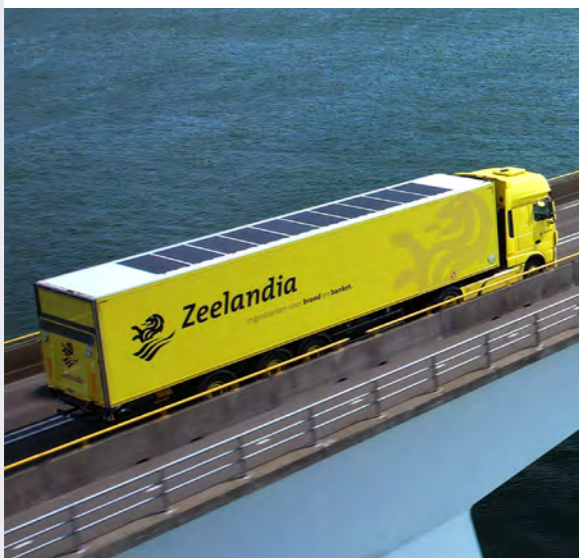
Indonezia: susținerea antreprenoriatului feminin prin evenimentul Kartini.



Ucraina: menținerea funcționării brutăriilor în zone afectate de război.



Țările de Jos: logistică mai verde cu camioanele SolarOnTop.



Brazilia: Reguli de Aur pentru mediu.



Italia: reducerea risipei prin seturi cadou de tacâmuri din oțel



România: transformarea deșeurilor organice în biocombustibil



Mai Bine pentru Oameni.

14 Consumatori

17 Angajați

21 Comunități

Susținerea consumatorilor, angajaților și comunităților

La Zeelandia, recunoaștem că succesul nostru depinde de sănătatea, starea de bine și dezvoltarea oamenilor pe care îi deservim. Fie că este vorba despre angajații noștri, pe care ne dorim să îi vedem dezvoltându-se atât personal, cât și profesional, despre clienții noștri, alături de care creăm opțiuni mai sănătoase pentru consumatori, sau despre comunitățile locale și vecinii noștri care pot avea nevoie de sprijin pentru a-și îmbunătăți sănătatea și calitatea vieții.



Consumatori.

“Ambiția noastră este să facilităm accesul tuturor la opțiuni mai bune și mai sănătoase. În 2025, ne-am consolidat portofoliul astfel încât soluțiile de panificație, patiserie și cofetărie mai sănătoase să se integreze mai natural în rutina zilnică a oamenilor. Prin combinarea informațiilor științifice cu expertiza practică, ne propunem să ne sprijinim clienții în crearea unor produse care oferă valoare reală consumatorilor, asigurând o nutriție echilibrată și același nivel de savoare pe care îl așteptăm de la produsele de calitate.”

Anna Treyster

Anna Treyster
Global Category Manager
Pastry, Zeelandia Group

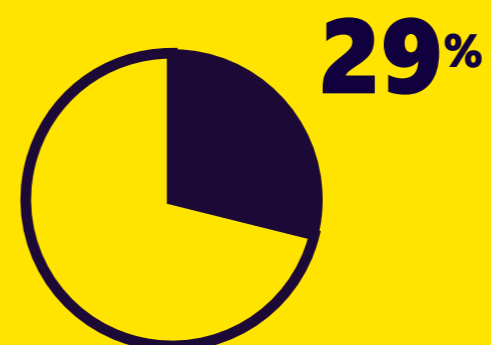
Consumatori.

Obiective strategice.

Îmbunătățirea profilului nutrițional al produselor noastre prin reducerea conținutului de zahăr, adăugarea de fibre, formulări cu etichete mai curate, precum și prin extinderea portofoliului de produse fără gluten, pe bază de plante și vegane. Investițiile noastre continue în reformulare, inovație la nivel de ingrediente și dezvoltare responsabilă a produselor ne ajută să avansăm către acest obiectiv, sprijinindu-ne în același timp clienții să ofere opțiuni mai sănătoase.



Rezultate în 2025.



Peste 29% dintre lansările noastre de produse au îndeplinit criteriile **Mai Bine pentru Consumatori**.



Prin colaborarea noastră pe termen lung cu Wageningen University & Research în domeniul reducerii zahărului și grăsimilor, am reunit parteneri din industrie pentru a dezvolta tehnologii care îmbunătățesc calitatea nutrițională a aplicațiilor de brutărie, patiserie și cofetărie. Astfel de parteneriate asigură, de asemenea, că progresul nostru se bazează pe o metodologie științifică riguroasă și pe expertiză validată.

83% dintre toate lansările de produse „**Mai Bine pentru Consumatori**” au fost produse cu **etichetă (mai) curată.**”



Consumatori Bune Practici.



Umpluturi cu **conținut redus de zahăr.**

Am dezvoltat o nouă gamă de umpluturi cremoase, gata de utilizare, cu conținut redus de zahăr – fără a face compromisuri în ceea ce privește experiența „de răsfăț” pe care consumatorii o așteaptă.

Astfel, clienții pot oferi produse care îmbină plăcerea gustului cu o valoare nutrițională îmbunătățită – beneficiind totodată de rețete concepute pentru a asigura o funcționalitate fiabilă, o procesare industrială ușoară și constantă, precum și performanțe stabile pe întreaga durată de valabilitate a produsului.

Mixuri multicereale de ultimă generație.



Am revizuit mai multe dintre mixurile noastre multicereale pentru pâine, având două obiective principale: îmbunătățirea profilului nutrițional și optimizarea calității produsului final. Un exemplu relevant este Prokorn. Cu un conținut de peste 6% fibre, noua rețetă permite mențiuni de tip „bogat în fibre”, oferind în mod natural și minerale esențiale precum calciu, magneziu și fier.

Noul Prokorn nu doar că a obținut un Nutri-Score A, dar, datorită îmbunătățirilor tehnologice, asigură și o durată de valabilitate mai mare a produsului final – fie că este vorba despre pâine feliată ambalată sau produse ambalate individual.



Extindem gama de **opțiuni fără gluten.**

În Slovacia, am extins gama „Zero Problem”, concentrându-ne pe mixuri fără gluten de înaltă calitate și soluții dedicate întreprinderilor mici și mijlocii (IMM-uri), precum și brutăriilor industriale de dimensiune medie.

Portofoliul nostru include soluții pentru pâine fără gluten, chifle, pâini multicereale negre, foi de pandișpan, blaturi de tort, rulade, precum și o varietate de produse de patiserie și cofetărie, cu prospețime îndelungată.

Rețetele sunt adaptate pieței locale. De exemplu, pentru a crea produse tipic slovace, precum choux-uri, cu umplutură fără gluten.

Angajați.

“Anul 2025 a fost defnitoriu în punerea în practică a strategiei noastre sociale. Prin colectarea unor date extinse despre forța de muncă la nivelul tuturor companiilor, am obținut o înțelegere mai profundă a oamenilor noștri și ne-am consolidat angajamentul față de siguranță, stare de bine și practici etice.

Aceste informații ne ghidează ambițiile și se reflectă în întreaga noastră Declarație de Sustenabilitate, în timp ce inițiativele locale continuă să evolueze pentru a răspunde nevoilor angajaților noștri din întreaga lume.”

Cathalijne Schotte

Cathalijne Schotte

Senior Group HR Business Partner
and General Legal Counsel,
Zeelandia Group





Angajați.

Obiective strategice.

- Dezvoltarea de lideri orientați spre performanță, asigurarea unei remunerați echitabile și transparente și garantarea continuității pe termen lung prin procese structurate de succesiune;
- Construirea și menținerea relațiilor solide cu angajații, prin promovarea unui mediu de lucru transparent, conform și orientat spre sprijin, bazat pe încredere, respect și comunicare deschisă;
- Promovarea unei culturi organizaționale puternice la nivelul întregii companii, precum și a unui mediu pozitiv, incluziv și motivant, care să susțină angajații, să le ofere încrederea necesară pentru a performa la cel mai înalt nivel și să consolideze capacitatea noastră de a livra rezultate sustenabile;
- Prioritizarea sănătății și siguranței angajaților noștri, asigurând un mediu de lucru sigur atât în unitățile de producție (unde sunt implementate măsuri tehnice extinse de protecție), cât și în activitățile desfășurate în afara sediului, cu expunere la riscuri (precum deplasările de serviciu și condusul), unde riscurile sunt influențate într-o măsură mai mare de factori externi și de comportamentul uman.



Rezultate în 2025.

Great Place To Work®

Sondajul GPTW a fost lansat în Țările de Jos, ca proiect pilot pentru extinderea ulterioară în toate celelalte companii. Acest sondaj ne permite să înțelegem mai bine angajații noștri și să ne adaptăm strategia la nevoile lor.



Un **proiect pilot privind Egalitatea Salarială** a fost lansat, consolidând ambiția noastră de a îmbunătăți în continuare bunăstarea angajaților și cultura organizațională.



Au fost dezvoltate mai multe **politici legate de angajați**, inclusiv o **politică de remunerare** și o **politică privind drepturile omului. ECoC a fost revizuit** și adaptat la strategia și ambițiile Zeelandia.

Mai multe despre impactul nostru asupra angajaților

În Declarația de Sustenabilitate din acest raport, oferim informații suplimentare, date și indicatori relevanți. În secțiunea S1 veți găsi un raport detaliat despre modul în care Zeelandia performează în domenii precum remunerarea echitabilă și egală, leadership și dezvoltare profesională, implicarea angajaților și cultura organizațională, precum și sănătatea, siguranța, echilibrul dintre viața profesională și cea personală și protecția socială a angajaților. *(Vezi pagina 76)*

Angajați Bune Practici.



Consolidarea **spiritului de echipă** și a **sănătății angajaților.**

În 2025, mai multe companii au susținut starea de bine și implicarea angajaților prin evenimente sportive. În **Belgia**, 32 de colegi au participat la Urban Trail Antwerp – unul dintre numeroasele evenimente inițiate și finanțate de angajați în cadrul programului „COLlega”.

În mod similar, o echipă din **Germania** a participat la B2Run Frankfurt, un eveniment axat pe consolidarea spiritului de echipă, distracție și donații caritabile, mai degrabă decât pe stabilirea de recorduri.

Între timp, Zeelandia **Spania** a organizat două turnee de padel pentru a încuraja un stil de viață activ.

Toate acestea sunt exemple excelente care demonstrează că activitățile de team building și promovarea sănătății la locul de muncă merg mână în mână.



În 2025, am continuat să acordăm prioritate stării de bine fizice și mentale a angajaților noștri prin diverse inițiative locale de sănătate. În **Italia**, am organizat sesiuni de autoapărare și conștientizare, utilizând tehnici inspirate din artele marțiale pentru a-i ajuta pe angajați să recunoască, să evite și, atunci când este necesar, să gestioneze situațiile riscante, dar și să își gestioneze stresul și anxietatea. Aceste inițiative le-au oferit participanților instrumente concrete care îi ajută să se simtă mai în siguranță atât la locul de muncă, cât și în afara acestuia.

Între timp, Zeelandia **Polonia** a continuat programul anual de fizioterapie dedicat echipelor din producție și depozit – oferind consultații individuale menite să reducă solicitarea fizică și să îmbunătățească confortul și siguranța la locul de muncă.

În **Portugalia**, am oferit vaccinuri antigripale gratuite tuturor angajaților, iar în **Marea Britanie**, personalul care e responsabil de prim ajutor din cadrul Zeelandia a beneficiat de instruire specifică pentru a sprijini colegii care se confruntă cu provocări legate de sănătatea mintală.

Aceste demersuri consolidează angajamentul nostru de a crea un mediu sigur și suportiv, în care sănătatea și bunăstarea sunt integrate în activitățile noastre zilnice.

Un mediu de lucru
sigur, sănătos și prietenos.

**AUTODIFESA E
CONSAPEVOLEZZA**
Investiamo sulle Persone





Angajați Bune Practici.



24/7 **stare de bine.**



Recunoaștem importanța unui echilibru sănătos între viața profesională și cea personală, așa cum demonstrează o serie de inițiative menite să consolideze legătura dintre angajații noștri și familiile acestora.

În **Indonezia**, inițiativa noastră „Empowering Women” a inclus o celebrare de Ziua Mamei, centrată pe o experiență practică de coacere. Acest eveniment le-a oferit colegilor noștri ocazia de a se conecta prin amintiri comune, evidențind totodată rolul pe care produsele noastre îl au în viața lor personală.

În **Portugalia**, am introdus o politică de tip „Birthday Day”, oferind angajaților o zi liberă plătită pentru a-și sărbători ziua de naștere în afara companiei, în timp ce Zeelandia Spania a menținut un program de lucru flexibil pentru a îmbunătăți și mai mult echilibrul dintre viața profesională și cea personală.

În **Turcia**, Zeelandia a oferit vouchere pentru teatru și cinema angajaților și familiilor acestora – atât pentru a-i încuraja să petreacă timp de calitate împreună, cât și pentru a sprijini industriile locale de film și teatru.

Comunități.

“Empatia este fundamentul programelor de sustenabilitate care pun accent pe implicarea angajaților ca parte a unei familii globale mai largi, pe dezvoltarea comunităților și pe responsabilitatea față de mediu. Credem că, prin construirea unor relații bazate pe grijă și sustenabilitate, putem crea valoare comună cu un impact pozitiv pe termen lung pentru toți stakeholderii.”

Muhamad Darmawan

Muhamad Darmawan
Head of General Affairs
and CSR Ambassador,
Zeelandia Indonesia





Comunități Bune Practici.



În 2025, ne-am consolidat angajamentul față de comunitățile locale printr-o combinație de sprijin financiar strategic și donații directe de produse. În **România**, am redirecționat 20% din impozitul pe profit pentru a susține proiecte cu impact ridicat – inclusiv construcția de locuințe pentru familii vulnerabile, programe educaționale și terapii specializate pentru copii cu autism. În mod similar, Zeelandia **Slovacia** a combinat sprijinul financiar cu donația a peste 1.000 de produse de panificație pentru a susține centrele de plasament și inițiativele dedicate îngrijirii pacienților oncologici.

În **Polonia**, am creat zona „Zeelandia CHILL”, oferind produse pregătite din mixurile noastre pentru voluntarii locali ai Great Orchestra of Christmas Charity, o inițiativă națională de strângere de fonduri pentru oncologia și hematologia pediatrică. Între timp, Zeelandia **Marea Britanie** a sprijinit organizațiile pentru persoanele fără adăpost prin intermediul băncilor locale de alimente.

La nivel personal, angajații noștri din **Ungaria** au susținut inițiativa „Shoebbox Challenge”, donând cadouri pentru a aduce bucurie familiilor defavorizate în perioada sărbătorilor. În mod similar, în **Brazilia**, colegii au participat la proiectul „Secret Santa for a Cause”, achiziționând jucării și haine pentru copiii aflați în situații vulnerabile și oferindu-le aceste daruri în cadrul unei după-amieze pline de jocuri, conversații – și speranță.

**Susținerea
cauzelor caritabile
cu impact.**



Comunități Bune Practici.



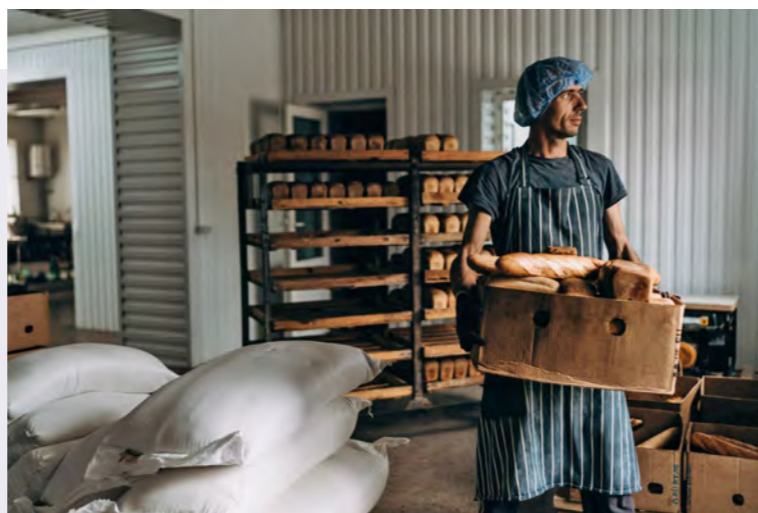
Bake4Ukraine.



În 2025 s-a împlinit al patrulea an al proiectului umanitar Bake4Ukraine, care sprijină brutăriile din zonele afectate de război. Cu ajutorul colegilor din Țările de Jos, Olanda, Marea Britanie și Belgia, Zeelandia Ucraina a distribuit până în prezent 27 de camioane cu echipamente de panificație către 125 de brutării din 65 de orașe și sate din întreaga țară.

Echipamentele donate includ cuptoare, malaxoare pentru aluat, divizoare de aluat, dospitoare, feliatoare de pâine și alte echipamente profesionale. O mare parte dintre acestea sunt donate de clienții Zeelandia, iar beneficiarii sunt pur și simplu brutării care au cu adevărat nevoie de ele – indiferent dacă sunt sau nu clienți Zeelandia.

Ideea acestui program a apărut în primele luni ale războiului, în 2022, când Zeelandia Ucraina s-a implicat în inițiative de distribuire de pâine și supă persoanelor strămutate. Andriy Vasylenko, Director Zeelandia Ucraina și unul dintre inițiatorii proiectului, își amintește: „Atunci am realizat cât de important este ca fiecare comunitate să aibă propria brutărie – chiar și una mică – capabilă să ofere oamenilor pâine proaspăt coaptă. În condițiile dure ale războiului, lucrurile aparent obișnuite capătă o semnificație specială. Pâinea nu este doar hrană. Este un simbol al speranței și al viștii.





Comunități Bune Practici.



Incluziune.

Un număr tot mai mare de companii susțin în mod specific inițiativele de incluziune, sprijinind integrarea profesională și socială a diverselor grupuri din comunitățile noastre.

În **Indonezia**, am organizat evenimentul „From Campus to Pastrypreneur” cu ocazia Zilei Kartini, unde 40 de studenți la patiserie au beneficiat de informații despre piață și au asistat la demonstrații tehnice live, menite să le inspire în viitoarele lor cariere. Scopul: să inspirăm și să susținem noua generație de antreprenoare să pătrundă în industria noastră.

În mod similar, în **Portugalia** am donat materiale educaționale și echipamente pentru evenimentul „Spring Games”, organizat de o organizație caritabilă dedicată integrării persoanelor cu dizabilități intelectuale. Iar în **Marea Britanie**, managerul de Resurse Umane al Zeelandia a susținut un eveniment local dedicat sprijinirii persoanelor în gestionarea anxietății.

Multe companii sprijină comunitățile prin implicarea angajaților ca voluntari. De exemplu, în **Cehia**, angajații Zeelandia au petrecut o zi într-un centru local care sprijină persoane cu dizabilități fizice și mentale. Echipa a contribuit la întreținerea grădinii (publice), reamenajând zone neglijate și amenajând o nouă alee pietruită care a transformat spațiul.

În **Italia**, colegii au susținut un eveniment organizat la Milano, dedicat uneia dintre cele mai emblematice combinații din cultura italiană: pâine și ulei de măsline. Zeelandia a oferit ingrediente și produse de panificație, iar fondurile obținute au fost donate pentru a sprijini finanțarea unei brutării și a unei școli de panificație în Camerun.



Proiecte de voluntariat.



Mai Bine pentru Planetă.

26 Energie Verde

30 Achiziții Responsabile

33 Managementul deșeurilor

La Zeelandia, angajamentul nostru față de protecția mediului se află în centrul eforturilor noastre de sustenabilitate. Sub conceptul „Mai Bine pentru Planetă”, recunoaștem impactul operațiunilor noastre asupra mediului și ne angajăm să generăm schimbări pozitive prin inițiative axate pe energie curată, aprovizionare responsabilă și reducerea deșeurilor. Facem acest lucru în parteneriat tot mai strâns cu furnizorii și clienții noștri, deoarece recunoaștem că o mare parte din impactul nostru se extinde dincolo de propriile operațiuni. Prin reducerea amprentei de carbon și optimizarea utilizării resurselor, ne propunem să construim un lanț valoric sustenabil și să protejăm planeta pentru generațiile viitoare.



Energie Verde.

“Ne bucură să vedem că grupul Zeelandia a reușit din nou să obțină o reducere semnificativă a emisiilor în 2025. Acest lucru înseamnă că Zeelandia este pe drumul cel bun pentru atingerea obiectivelor sale de sustenabilitate. În anul următor, vom continua să lucrăm cu energie și dedicare pentru a îmbunătăți și mai mult sustenabilitatea companiei noastre.”

*Winfried Claus &
Pranay Kumar Parsi*

Winfried Claus

Group Manager Operations & Engineering, Zeelandia Group

Pranay Kumar Parsi

Project Manager Supply Chain and Business Analytics, Zeelandia Group



Energie Verde.

Obiective strategice.

- Atingerea obiectivelor stabilite prin Acordul de la Paris din 2015: o reducere cu 55% a emisiilor din scope 1 și 2 până în 2030 (comparativ cu 1990) și neutralitate climatică la nivelul UE până în 2050;
- Creșterea anuală a ponderii energiei verzi în mixul nostru energetic;
- Extinderea programului „Panouri solare pe fiecare acoperiș”, acoperind 45.000 m² de suprafață de acoperiș cu panouri solare până în 2030.

Rezultate în 2025.

 **29.600** m²

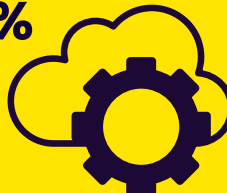
Până la sfârșitul anului 2025, mai mult de jumătate din suprafața disponibilă de acoperișuri (aprox. 29.600 m²) era acoperită cu **panouri solare**.

 **14%**

14% din energia electrică consumată la nivel global a fost generată la fața locului, în unitățile Zeelandia, utilizând surse regenerabile, ceea ce reprezintă **o creștere de 45% comparativ cu 2024**.

55% 

55% din energia electrică pe care am consumat-o la nivelul întregului grup a provenit din **surse regenerabile**.

-14,1% 

O reducere de 14,1% a **emisiilor noastre absolute de CO₂-e** (scope 1 și 2) comparativ cu nivelul de referință din 2023.*

*Excluzând societățile mixte. Luând în considerare societățile mixte din Europa (Grecia și Portugalia), emisiile absolute de CO₂-e (scope 1 și 2) vor ajunge la -14,9% comparativ cu nivelul de referință din 2023. Depunem eforturi pentru a îmbunătăți calitatea datelor și, astfel, pentru a obține estimări mai precise ale emisiilor de CO₂-e pentru societățile mixte din afara Uniunii Europene.

Mai multe despre consumul nostru de energie și amprenta de carbon

În Declarația de Sustenabilitate din acest raport oferim informații, date și indicatori suplimentari. La secțiunea E1 veți găsi un raport detaliat privind consumul de energie și emisiile de gaze cu efect de seră ale Zeelandia, inclusiv amprenta noastră de carbon și politicile prin care ne propunem să îmbunătățim eficiența energetică și să reducem emisiile de CO₂ în timp, atât în cadrul operațiunilor proprii, cât și pe întregul lanț valoric. Această declarație oferă, de asemenea, o perspectivă asupra modului în care colectăm, verificăm și raportăm datele privind clima și energia, inclusiv principalele ipoteze și metodologiile utilizate. (Vezi pagina 62)





Energie Verde Bune Practici.



Tranziția către **surse regenerabile.**

Accelerăm tranziția către energie regenerabilă. În **Belgia**, unitatea noastră din Wommelgem a obținut un certificat de energie verde, ceea ce garantează că este acum alimentată integral cu electricitate din surse regenerabile. Această tranziție – împreună cu electrificarea rapidă a flotei locale de vehicule – reprezintă un pas semnificativ către o operațiune neutră din punct de vedere climatic.



Acolo unde **eficiența energetică** întâlnește **confortul angajaților.**

Dincolo de aprovizionare, optimizăm eficiența energetică în cadrul propriilor noastre facilități. În **Grecia**, am instalat folii pentru controlul radiației solare pe ferestre, pentru a reduce radiația solară și a diminua energia necesară pentru aerul condiționat. Această inițiativă nu doar reduce emisiile, ci îmbunătățește și mediul interior pentru angajații noștri, ilustrând modul în care managementul responsabil al clădirilor susține atât planeta, cât și bunăstarea oamenilor noștri.

Creșterea **gradului de conștientizare.**

În **Brazilia**, Zeelandia a extins un set de „Reguli de Aur de mediu”, dezvoltate inițial în 2024 pentru a crește gradul de conștientizare privind protecția mediului. A fost organizat un „Concurs al Regulilor de Aur”, prin care angajații au fost invitați să propună reguli suplimentare, ajungându-se astfel la un total de douăsprezece – câte una pentru fiecare lună a anului. Regulile de Aur acoperă subiecte precum eficiența utilizării apei, consumul de energie, poluarea aerului, procesele fără hârtie, lupta împotriva dengue și altele.



Energie Verde Bune Practici.



Reducerea amprentei de carbon din logistică.



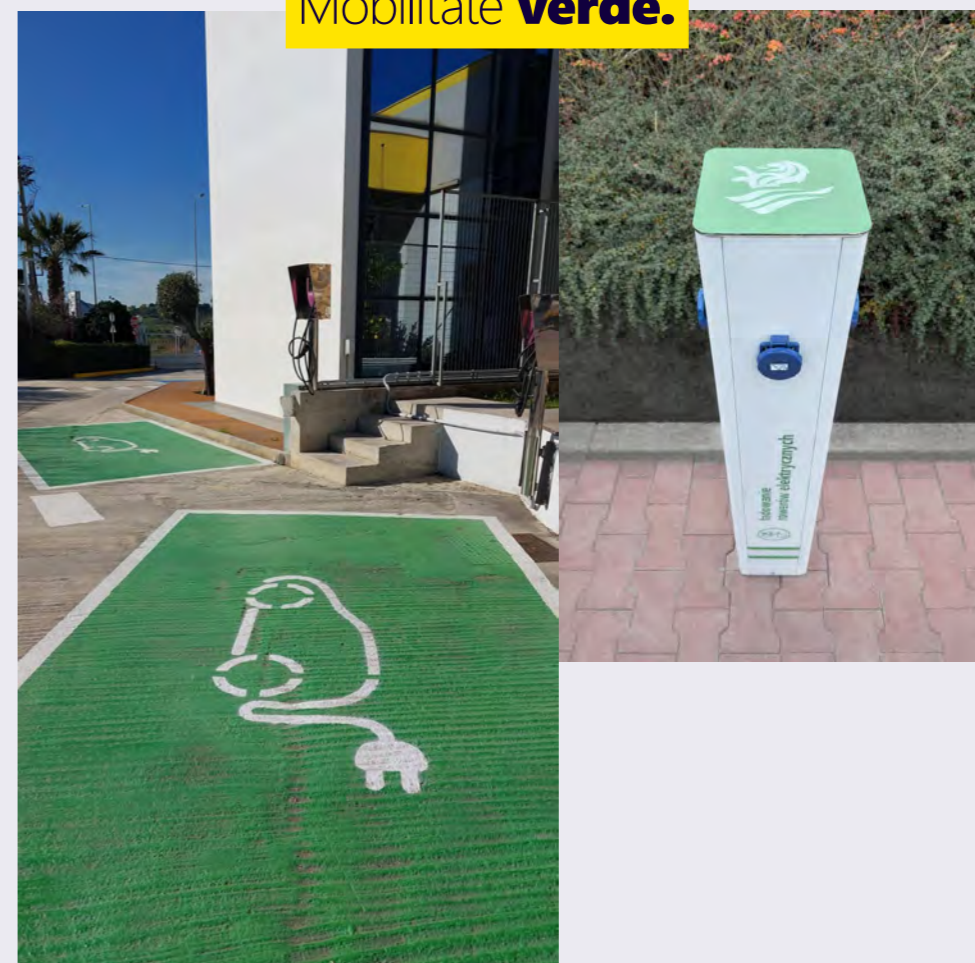
În 2025, Zeelandia a echipat încă 2 camioane tir din **Țările de Jos** cu o instalație „SolarOnTop”. Această tehnologie utilizează panouri solare pentru a reduce semnificativ consumul de combustibil al vehiculelor. Datele provenite de la două camioane echipate cu aceeași tehnologie în 2023 indică o reducere a emisiilor de CO₂ cu 4.903 kg pe an. Între timp, au fost demarate pregătiri pentru ca, începând cu 2026, toate camioanele Zeelandia din Olanda să poată funcționa cu HVO100 – un biocombustibil de înaltă calitate, de a doua generație, produs din fluxuri de deșuri precum uleiul alimentar uzat și grăsimile animale. Trecerea la HVO100 va reduce emisiile generate de transportul greu al Zeelandia în Olanda cu până la 90% comparativ cu motorina fosilă.



În 2025, Zeelandia **Polonia** și-a extins flota eco-friendly prin introducerea de vehicule plug-in hybrid și biciclete electrice, iar în **Turcia**, Zeelandia a trecut echipa de vânzări de teren la modele hibride, vizând o reducere de 18% a emisiilor de CO₂.

Pentru a facilita această tranziție, am instalat, de asemenea, stații de încărcare în **Grecia și Polonia**, pentru a încuraja transportul cu emisii reduse sau zero pentru angajați și vizitatori. Între timp, Zeelandia **Marea Britanie** a introdus un program de mașini electrice, oferind angajaților posibilitatea de a face alegeri sustenabile și contribuind la reducerea amprentei noastre colective asupra mediului.

Mobilitate verde.





Achiziții responsabile.

“Avem nevoie de un lanț de aprovizionare transparent și puternic pentru a gestiona riscurile legate de climă și pentru a răspunde așteptărilor clienților. De aceea, construim parteneriate cu furnizorii, integrând principii comune privind agricultura sustenabilă, sănătatea solului, biodiversitatea, reducerea CO₂ și standardele etice în Acordurile noastre-cadru. În același timp, managerii noștri de categorie se asigură că obiectivele de achiziții responsabile sunt integrate în strategiile de aprovizionare, cum ar fi tranziția noastră către pungi de hârtie 100% certificate și ulei de palmier certificat RSPO, separat. Susținuți de managerul de contracte cu furnizorii, monitorizăm performanța pentru a ne asigura că fiecare soluție este aliniată cu obiectivele noastre de sustenabilitate pe termen lung.

Astfel, ne asigurăm că ingredientele noastre contribuie atât la o calitate superioară a produselor, cât și la angajamentul nostru pentru achiziții responsabile.”

*Jolita Ooms &
Gunther Vandendriessche*

Jolita Ooms

Contract Supplier Manager
Responsible Procurement

Gunther Vandendriessche

Group Category Buyer Oils & Fats
and Emulsifiers



Achiziții responsabile.

Obiective strategice.

- Înlocuirea materialelor de ambalare existente cu alternative mai sustenabile – în special prin înlocuirea pungilor de hârtie de la furnizorii de Grup cu alternative din hârtie 100% certificate Forest Stewardship Council (FSC) și prin susținerea unor îmbunătățiri similare în companiile operaționale care lucrează cu furnizori locali;
- Extinderea evaluărilor de mediu și sociale ale furnizorilor noștri (inițial axate pe furnizorii de Grup) prin Portalul Furnizorilor Zeelandia, astfel încât până în 2028 să acoperim 80% din cheltuielile noastre pentru materii prime;
- Să ne asigurăm că 100% din uleiul de palmier și 50% din cacao achiziționate de Zeelandia Group în UE, precum și 100% din soia achiziționată de Zeelandia Olanda și UK, vor fi certificate ca provenind din surse sustenabile până în 2026;
- Să ne asigurăm că 100% dintre furnizorii existenți de ingrediente ai Grupului și toți furnizorii noi au semnat Codul de Conduită pentru Furnizori (Supplier SCoC). Pentru furnizorii locali și furnizorii de produse comerciale și ambalaje, avem aceeași așteptare până în 2026.



Rezultate în 2025.



90%

90% din uleiul de palmier utilizat în unitățile noastre din UE a fost **certificat RSPO**, iar noi am lansat o politică pentru utilizarea a 100% ulei de palmier certificat RSPO în toate unitățile noastre la nivel global.



88% dintre pungile achiziționate de la furnizorii de ambalaje ai grupului au fost realizate din hârtie **certificată FSC**.



100% dintre furnizorii de ingrediente ai Grupului au semnat fie Codul de Conduită pentru Furnizori (SCoC) al Zeelandia, fie au transmis propriul lor **Cod de Conduită echivalent** pentru aprobare de către Zeelandia.



Am lansat și implementat politica privind uleiul de palmier, precum și o politică de achiziție de energie (verde), orientată către procurarea a 100% energie electrică verde la nivel global (acolo unde nu sunt disponibile surse regenerabile locale, compensarea se realizează prin Garanții de Origine în UE).



Achiziții Responsabile **Bune Practici.**

Reducerea impactului pe **întregul lanț valoric.**

În 2025, Zeelandia și-a evaluat amprenta totală de carbon la nivel de grup, iar analiza a arătat că emisiile de tip scope 3 reprezintă o pondere semnificativă din totalul emisiilor. Majoritatea acestor emisii sunt legate de materiile prime utilizate în bunurile și serviciile achiziționate, în special lactatele, zahărul și grăsimile și uleiurile.

Pentru a aborda și reduce acest impact, departamentul de achiziții al grupului a inițiat discuții cu furnizorii din aceste categorii, cu scopul de a dezvolta și implementa împreună planuri de reducere a emisiilor de CO₂.

Managementul deșeurilor.

“Reducerea deșeurilor este o preocupare continuă, în care utilizăm o abordare pragmatică și orientată spre acțiune. De exemplu, cu ajutorul colegilor din producție, am reușit să optimizăm dimensiunea canistrelor (jerrycans) și să economisim mii de kilograme de deșeurii din plastic în fiecare an. De asemenea, datorită colaborării strânse cu echipa QESHR a Grupului, ne-am asigurat că suntem pregătiți pentru viitoarea legislație europeană privind deșeurile de ambalaje. Un exemplu excelent de abordare proactivă și cu adevărat sustenabilă.”

Niels Steenblok

Packaging Engineer
Zeelandia Netherlands

Ron Hermans

Buyer Indirect Spend & Packaging
Zeelandia Group

*Niels Steenblok &
Ron Hermans*





Rezultate în 2025.



Managementul Deșeurilor Bune Practici.

În România, **Zeelandia** și-a consolidat parteneriatul cu Genesis Biopartner, concentrându-se pe transformarea deșeurilor organice biodegradabile în biogaz. Acest lucru ne-a permis să recuperăm peste 5.000 kg de deșeuri organice pentru hrana animalelor și să convertim mai mult de 13.000 kg în biocombustibil – evitând astfel aproximativ 37.600 kg de emisii de CO₂*. În mod similar, în **Țările de Jos**, Zeelandia produce anual peste 150.000 kg de uleiuri și grăsimi reziduale, care sunt transformate în materie primă pentru biodiesel de către partenerul nostru de procesare a deșeurilor.

*Pe baza metodologiei Biofeed Savings Calculator.

Reciclarea deșeurilor organice.



Reducerea deșeurilor din plastic prin regândirea necesarului de ambalaje.



Împreună cu furnizorul, Zeelandia a redesenat canistrele (jerrycans) pentru agenții de demulare și lubrifiantii Carlo, Carlex și Ovam. Modelul standard din portofoliul furnizorului era mai mare decât era necesar. Colegii din producție, din **Țările de Jos**, au sugerat reducerea înălțimii. S-a dovedit că o reducere de 20 mm a înălțimii poate economisi 45 de grame de plastic per canistră. Iar având în vedere că umplem peste 200.000 de canistre pe an, economia anuală ajunge la peste 9.000 kg de plastic.



Eliminarea tacâmurilor de unică folosință.

Pentru a limita generarea de deșeuri, Zeelandia **Italia** a decis să elimine utilizarea paharelor și tacâmurilor de unică folosință. Toți angajații au primit, în cadrul unui pachet cadou de Crăciun, un set personal de tacâmuri din oțel. Această inițiativă vine în continuarea adoptării anterioare a sticlelor reutilizabile pentru apă și a veselei biodegradabile în cantină.

Inspirând următoarea generație de experți în economia circulară.



În **Țările de Jos**, Zeelandia a colaborat cu un „Technasium” local – o școală specializată în proiecte tehnologice de cercetare și dezvoltare – pentru o „Impact Week” intensivă, axată pe economia circulară. Zeelandia a fost una dintre cele 5 companii locale care au invitat o echipă de elevi să exploreze soluții circulare potențiale. Echipa „Zeelandia” s-a concentrat pe operațiunile noastre logistice globale și a câștigat premiul general cu propunerea de a înlocui materialele plastice pe bază de combustibili fosili cu alternative bio-based, inclusiv alge și scoici.



QESH.

(Calitate, Mediu, Siguranță, Sănătate, Conformitate/Reglementare)

37 QESH

40 Cadrul legal internațional și european.





QESHR.

“Obiectivul nostru în QESHR este de a crea un mod de lucru unitar, armonizat, sigur, conform și pregătit pentru viitor în toate operațiunile. În fiecare zi, echipa noastră își propune să fie mai bună: să facă produsele mai sigure, procesele mai eficiente, locurile de muncă mai sănătoase și deciziile mai responsabile. Așa transformăm ambiția în impact măsurabil.”

*Thijs van den Berg &
Marlene Bijlsma*

Thijs van den Berg

Regulatory Affairs and Raw Materials
Specification Manager

Marlene Bijlsma

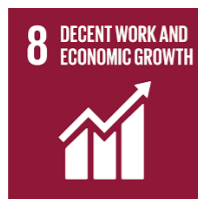
Director Quality, Environment, Safety,
Health & Regulatory (QESHR)



QESHR.

Obiective strategice.

- Îmbunătățirea continuă a performanței Zeelandia în materie de siguranță, asigurând instruirea completă în domeniul siguranței în toate companiile operaționale;
- Avansarea implementării la nivel de grup a politicilor armonizate și a managementului ciclului de viață al produselor (PLM);
- Construirea unei comunități unice de specialiști, cu capacități solide de evaluare a riscurilor;
- Să asigurăm conformitatea produselor și a reglementărilor „din prima” (first-time-right), îmbunătățind calitatea datelor prin aplicațiile PLM și creând astfel o abordare integrată pentru materiile prime, performanța calității furnizorilor și siguranța alimentară.



Rezultate în 2025.



Zeelandia India a obținut certificarea FSSC 22000, iar în Brazilia suntem în curs de a obține această certificare în 2026.



Am publicat Politica globală privind Conformitatea cu Reglementările pentru produse și am finalizat un cadru integrat de politici QESHR.



În calitate de membru al Comitetului Tehnic Fedima, am contribuit la formularea unor poziții clare și la coordonarea inițiativelor de advocacy în domenii precum etichetarea preventivă a alergenilor, definirea produselor cu maia și alte subiecte-cheie de reglementare.



O nouă Politică globală de certificare ghidează acum certificările preferate la nivelul întregii organizații, incluzând scheme precum RSPO și Rainforest Alliance.



Am realizat o evaluare completă a impactului Regulamentului UE privind ambalajele și deșeurile de ambalaje și facem progrese către conformarea deplină.



Au fost inițiate evaluări de siguranță între unitățile de producție Zeelandia, consolidând cultura noastră comună de siguranță.

QESHR Bune Practici.



În 2025, mai multe companii au implementat tehnologii, instrumente și programe de instruire pentru a îmbunătăți capacitățile de intervenție de prim răspuns ale organizației.

În **Republica Cehă, Grecia și Spania** au fost instalate defibrilatoare externe automate (AED), pentru a permite intervenția imediată în caz de stop cardiac. În fiecare caz, inițiativa a inclus instruirea angajaților, dezvoltarea unor protocoale de urgență și campanii interne de conștientizare.

În **Germania**, o instruire similară a fost oferită ca parte a unui program mai amplu de prim ajutor pentru echipa de vânzări, ai cărei membri petrec mult timp pe drum și se pot afla în situația de a oferi asistență care poate salva vieți.

Pregătiți să **salvăm vieți.**



Raportare simplificată a incidentelor.

În **Țările de Jos**, Zeelandia a introdus un sistem digital pentru raportarea ușoară a incidentelor și riscurilor, utilizând coduri QR. Inițiativa „Stop, Observă, Atenționează!” își propune să încurajeze atât angajații, cât și vizitatorii să raporteze orice problemă de siguranță în doar câteva clicuri. Impactul a fost imediat: numărul problemelor de siguranță raportate doar în prima săptămână a fost dublu față de numărul obișnuit pentru o lună întreagă. Toate raportările sunt preluate de departamentul de Safety, care contactează persoana care a făcut sesizarea și inițiază îmbunătățiri acolo unde este necesar.





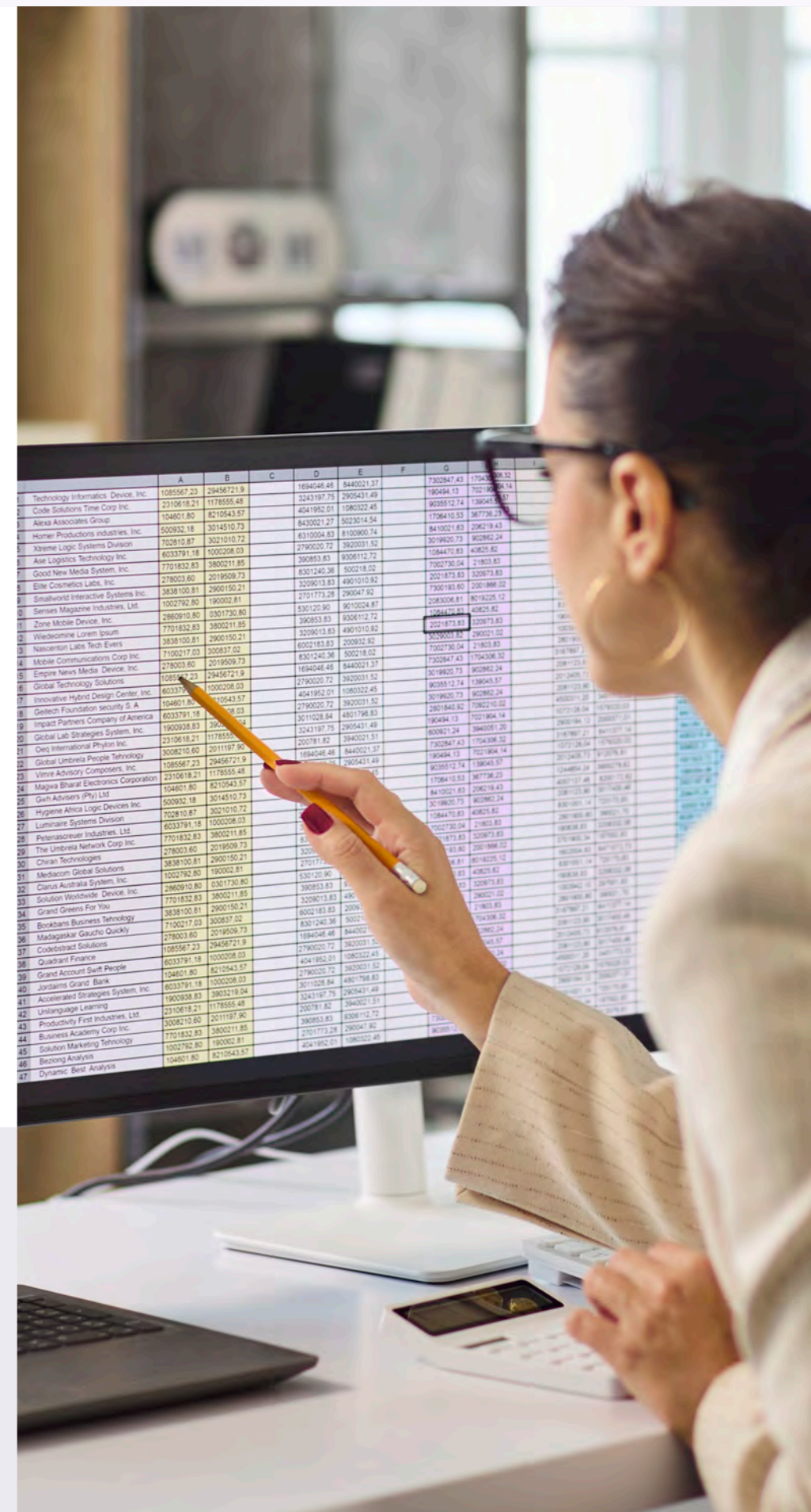
Cadrul legal internațional și european.

Conformitatea cu cadrele internaționale și europene de reglementare și legale.

În calitate de jucător global, cu operațiuni în întreaga lume, Zeelandia se angajează să respecte cele mai înalte standarde etice în toate aspectele activității sale. În acest scop, Zeelandia aderă la principii și orientări recunoscute la nivel internațional, inclusiv:

- Obiectivele de Dezvoltare Durabilă ale ONU (UNSDG);
- Liniile directe OCDE pentru întreprinderile multinaționale;
- Cele zece principii ale Pactului Global al ONU, în domeniile relațiilor sociale, drepturilor omului și muncii, mediului și combaterii corupției;
- Principiile directe ale ONU privind afacerile și drepturile omului (UNGPs);
- Declarația OIM privind principiile și drepturile fundamentale la locul de muncă și Convențiile fundamentale ale OIM.

În anumite cazuri, entitățile juridice locale sunt, de asemenea, obligate să respecte reglementări locale specifice, care pot diferi sau pot completa standardele internaționale.



Cadrul legal internațional și european.

Evoluții legislative europene în domeniul sustenabilității

Programul Verde European (EU Green Deal)

Pactul Verde European constă într-un set de inițiative ale Uniunii Europene, a căror principală ambiție este de a face din Europa primul continent neutru din punct de vedere climatic până în 2050. Diferitele inițiative propuse trasează foaia de parcurs pentru atingerea acestui obiectiv.

Zeelandia împărtășește această ambiție și a dezvoltat propria foaie de parcurs în concordanță cu aceasta, respectând diferitele inițiative legislative dezvoltate de Uniunea Europeană și, în unele cazuri, depășind aceste cerințe prin angajamentul său.

Directiva privind raportarea sustenabilității corporative (CSRD)

CSRD are ca scop asigurarea transparenței prin solicitarea companiilor vizate să raporteze informații privind sustenabilitatea în conformitate cu Standardele Europene de Raportare a Sustenabilității (ESRS). Zeelandia și-a manifestat întotdeauna intenția de a raporta transparent eforturile sale în domeniul sustenabilității, publicând anual un raport de sustenabilitate. Ca urmare a simplificării Omnibus I aprobate în decembrie 2025, Zeelandia va trebui să raporteze conform ESRS începând cu anul 2028 pentru exercițiul financiar 2027. Totuși, pentru a ne consolida angajamentul față de transparență și responsabilitate, s-a decis începerea raportării încă din anul 2025, cu accent pe subiecte materiale selectate, relevante pentru Zeelandia. Rezultatul poate fi regăsit în acest raport, în secțiunea Declarația de Sustenabilitate.

Regulamentul privind Taxonomia UE (EU Taxonomy Regulation)

Regulamentul privind Taxonomia UE este un sistem de clasificare care stabilește un cadru comun pentru definirea activităților economice sustenabile din punct de vedere al mediului. Companiile vizate trebuie să evalueze eligibilitatea și alinierea activităților lor economice la criteriile stabilite în Regulament. În cazul Zeelandia, activitatea principală nu este în prezent acoperită de Actele Delegate care completează Regulamentul, ceea ce înseamnă că acesta nu vizează direct sectorul său. Cu toate acestea, Zeelandia a evaluat în mod proactiv activitățile sale secundare în raport cu criteriile Taxonomiei în cursul anului 2025 și a publicat rezultatele alături de raportarea aferentă CSRD (vezi Taxonomia UE).

Regulamentul UE privind defrișările (EUDR)

EUDR a fost elaborat cu scopul de a preveni defrișările asociate anumitor materii prime. Acesta impune importatorilor să desfășoare procese de due diligence și să furnizeze dovezi că produsele pe care le introduc sau le pun la dispoziție pe piața europeană nu sunt asociate cu defrișările. Regulamentul va deveni aplicabil începând cu 30 decembrie 2026.

EUDR a fost recent simplificat pentru a reduce sarcina administrativă și pentru a îmbunătăți claritatea. Zeelandia a lucrat în perioada 2024–2025 pentru implementarea acestui regulament și rămâne aliniată la cele mai recente modificări, pentru a se asigura că toate produsele introduse pe piața UE respectă cerințele privind absența defrișărilor.

Directiva privind diligența necesară în materie de sustenabilitate corporativă (CS3D)

CS3D impune companiilor vizate să desfășoare procese de diligență necesară pentru a identifica, preveni și atenua impacturile negative asupra drepturilor omului și mediului, de-a lungul operațiunilor și lanțurilor valorice. În urma noii simplificări, Zeelandia nu se mai încadrează în domeniul de aplicare al directivei.

Cu toate acestea, în anii 2024 și 2025, Zeelandia a realizat evaluări de risc pentru a identifica domeniile cheie în care trebuie aplicată diligența necesară și pentru a aborda eventualele impacturi negative din lanțul său valoric.

Regulamentul privind munca forțată (FLR)

FLR consolidează angajamentul Uniunii Europene de a elimina munca forțată din lanțurile globale de aprovizionare, prin interzicerea introducerii sau punerii la dispoziție pe piața UE a produselor realizate prin muncă forțată.

Deși interdicția va intra în vigoare la 14 decembrie 2027, Zeelandia ia deja măsuri proactive pentru a se asigura că lanțurile sale de aprovizionare nu folosesc muncă forțată. În 2025, au fost realizate evaluări de risc pentru identificarea zonelor cu risc ridicat, iar politici interne au fost dezvoltate pentru prevenirea și reducerea potențialelor neconformități în lanțurile valorice.



Privind spre viitor.



Construind pe baze solide.

“Ca și echipă CSR nou înființată a grupului, acest an a însemnat intrarea într-o organizație care recunoaște sustenabilitatea ca fiind esențială pentru crearea de valoare pe termen lung, atât pentru noi, cât și pentru părțile noastre interesate. Misiunea noastră este clară: să construim și să facilităm o abordare coerentă a sustenabilității la nivelul tuturor țărilor, să consolidăm datele și procesele noastre și să contribuim la transformarea sustenabilității într-un veritabil motor de valoare în cadrul organizației.

Această transformare este deja în desfășurare în cadrul companiilor noastre operaționale. Diferite echipe explorează noi moduri de lucru, compară abordări și avansează treptat către practici mai aliniate. Acest progres nu este uniform, având în vedere diferențele dintre piețele noastre și evoluția rapidă a legislației. Menținerea ritmului necesită sisteme mai bine definite și structuri mai clare, iar acest proces este, la rândul său, în plină desfășurare.

Partenerii externi continuă să joace un rol esențial în acest proces. Contribuțiile lor directe și transparente – fie că vorbim despre modelarea emisiilor de carbon, aprovizionarea responsabilă sau raportare – ne ajută să înțelegem unde facem progrese și unde mai există lacune. Astfel, putem avansa într-un mod onest și transparent.

Dacă în anii anteriori secțiunea „Privind spre viitor” marca finalul Raportului nostru de sustenabilitate, ediția din acest an este diferită. Deși capitolele anterioare descriu baza pe care am construit-o, acum o completăm cu prima noastră Declarație de sustenabilitate. Acest nou capitol reflectă primul reper important în eforturile noastre de a construi o abordare mai coerentă la nivel de grup, capabilă să răspundă ritmului și așteptărilor actuale din domeniul sustenabilității.”

*Jairi Terpstra, Maialen Azkona Hurtado
& Sriram Sridaran*

Jairi Terpstra

CSR & Sustainability Programme Lead

Maialen Azkona Hurtado

CSR Project Assistant

Sriram Sridaran

Environmental Lead



Strategia noastră CSR pentru 2026.

La Zeelandia, continuăm să ne asumăm responsabilitatea de a modela un viitor în care succesul comercial, excelența operațională și sustenabilitatea nu concurează între ele, ci se susțin reciproc. Structurile pe care le-am construit în 2025 și perspectivele obținute printr-o raportare mai transparentă și bazată pe date ne oferă claritatea necesară pentru a accelera în 2026.

Strategia noastră CSR pentru 2026 este definită de cinci direcții strategice interconectate – fiecare însoțită de acțiuni concrete, sisteme îmbunătățite și o colaborare mai profundă la nivelul grupului:

- **Decarbonizare**

Pentru a sprijini luarea unor decizii mai informate și o interacțiune mai eficientă cu clienții, vom automatiza calculatorul nostru de amprentă de carbon a produselor (Product Carbon Footprint), permițând realizarea unor calcule mai consistente și mai fiabile la nivelul piețelor. În paralel, continuăm să reducem emisiile din scope 1 și 2 prin eficiență energetică, utilizarea surselor regenerabile și planuri la nivel de locație, bazate pe date mai precise ca niciodată.

- **Consolidarea materialității și a conduitei responsabile în afaceri**

Vom continua să rafinăm evaluarea dublei materialități (DMA), care stă la baza raportării noastre CSRD, pentru a ne asigura că deciziile noastre rămân aliniate cu așteptările

părților interesate, precum și cu riscurile și oportunitățile identificate. În paralel, vom analiza implementarea unui mecanism de sesizări la nivel de grup, creând un canal unic și accesibil care să consolideze responsabilitatea și să întărească încrederea de-a lungul lanțului nostru valoric.

- **Aprovizionare responsabilă**

Anul 2026 va marca implementarea platformei SEDEX la nivelul Grupului. Aceasta va îmbunătăți transparența furnizorilor, va armoniza practicile de aprovizionare etică și va crea un cadru comun pentru identificarea și gestionarea riscurilor, în special în lanțurile complexe de materii prime.

- **Dezvoltarea competențelor și învățare**

Pentru a ne asigura că sustenabilitatea este profund integrată în deciziile noastre de zi cu zi, vom investi în dezvoltarea competențelor în domeniul sustenabilității la nivelul funcțiilor și țărilor. De la dezvoltarea leadershipului până la instruirea la nivel operațional, ne propunem să formăm profesioniști încrezători și autonomi, nu doar responsabili de conformitate.

- **Digitalizare**

Vom continua să dezvoltăm un ecosistem IT CSR mai scalabil și mai robust, care să permită fluxuri de date mai curate, mai puține intervenții manuale și un nivel mai ridicat de fiabilitate în raportare. Această infrastructură va deveni baza pentru raportarea integrată viitoare.





Un progres semnificativ în raportarea sustenabilității.

“La Zeelandia, raportarea noastră continuă să evolueze pe măsură ce lucrăm pentru a construi o organizație transparentă și rezilientă. Anul acesta marchează un pas important: prima noastră Declarație de sustenabilitate, realizată voluntar, pregătită în conformitate cu cerințele CSRD și inclusă în acest raport hibrid. Este un pas esențial în tranziția către conformarea deplină cu această directivă. Deși CSRD nu se aplică încă Zeelandia, începerea acestui proces din timp ne ajută să înțelegem mai bine cerințele de raportare, să ne consolidăm procesele și să integrăm conformitatea în modul nostru de operare.

Formatul hibrid al acestui raport reflectă această abordare, combinând perspective narrative cu rapoartări formale. Din perspectiva Finance/Controlling, sustenabilitatea creează valoare doar atunci când devine parte integrantă a modului în care funcționează organizația. Atunci când temele de sustenabilitate sunt integrate în planificare, deciziile de investiții, managementul riscurilor și evaluarea performanței, liderii obțin o înțelegere mai clară a impacturilor, riscurilor și oportunităților (IROs) anticipate și a modului în care acestea pot influența direcția companiei. Acest mod de lucru reduce incertitudinea, îmbunătățește procesul decizional și contribuie la o organizație mai rezilientă.

De aceea, colaborarea strânsă dintre Finance și CSR este o veste bună pentru Zeelandia. Ea marchează tranziția către un viitor în care informațiile financiare și cele de sustenabilitate sunt conectate și au o relevanță egală în procesul decizional. Declarația de Sustenabilitate care urmează reflectă această direcție și ne consolidează capacitatea de a gestiona performanța, de a răspunde cerințelor de reglementare și de a crea valoare pe termen lung pentru Zeelandia și pentru lumea din jurul nostru.”

Urmila Goburdhun & Erwin van Riet

Urmila Goburdhun

Group Business Controller (Europe & India)
and Group Business Partner CSR

Erwin van Riet

Group Financial Controller

Sustainability Statement.



Executive summary.

This Sustainability Statement marks a milestone in Zeelandia's journey to embed sustainability into every aspect of our business. Zeelandia recognises that our long-term success is interconnected with the well-being of our planet and the people involved in delivering our products to customers, both within our value chain and our own operations. We are also committed to continuous improvement, managing our negative impacts and enhancing our positive contributions more and more effectively. And we recognise that we have a responsibility to offer stakeholders across our value chain clear insights into how we are doing this, the choices we make and to what extent we are making progress.

That is why we embrace the European Corporate Sustainability Reporting Directive (CSRD), and have invested considerable time, effort and resources in making our first Sustainability Statement, prepared in line with the CSRD.

We publish this statement voluntarily: under the Omnibus I package our company is not expected to publish an integrated financial and sustainability report until 2028 (on reporting year 2027). Yet we saw this delay as a unique opportunity to learn, and to gain valuable experience in transparent reporting on our material environmental, social and governance (ESG) topics. So as a first step towards full CSRD-compliant reporting in 2028, we have chosen to prepare this Sustainability Statement and to publish it in tandem with our regular (and more general) Corporate and Social Responsibility report.

Since this is not yet an integrated report, the Sustainability Statement is not linked to our financial statements, although internal preparations for fully integrated reporting are underway. We have, however, included a substantial number of mandatory disclosures for material subtopics, taking into account uncertainties surrounding the final European Sustainability Reporting Standards (ESRS) (as referred to in the Omnibus I package) at the time the Sustainability Statement was developed, and including datapoints that are material to Zeelandia from a strategic point of view and/or relevant to readers.

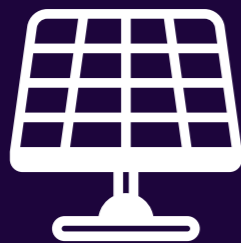
help reduce greenhouse gas (GHG) emissions. We are happy to be able to report that Zeelandia Group (excluding joint ventures) is making steady progress, and are particularly proud of the 15.6% relative reduction in scope 1 & 2 emissions (compared to 2023). This means we are on course to achieve our target of a 31% reduction by 2030. A significant part of this progress is due to our ongoing shift from fossil-fuelled to renewable energy sources, with several legal entities switching to 100% renewable electricity. Renewables now account for 14.5% of our total energy consumption mix (compared to 4.5% in 2023).

These are encouraging results, as we continue to work with energy and dedication on further improving our company's sustainable performance in the coming years.

In the infographic below you will find the main drivers of the achieved reduction.

Environmental impact

Climate change is among our most urgent global challenges, and it is definitely a material topic for Zeelandia's environmental agenda. In line with the 'Clean Energy' pillar of our sustainability commitments, we recognise our responsibility to



Solar panels

29,600 m²

By the end of 2025,

On-site electricity self-generated

14%

of the electricity we consumed was generated on-site in Zeelandia facilities, using renewable sources.



Renewable electricity consumption

55%

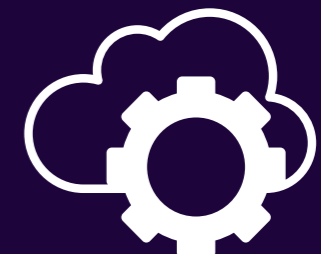
of the electricity consumed by Zeelandia globally came from renewable sources, up from 52% in 2024.



Scope 1&2 CO₂ emissions

-15.6%

reduction in relative CO₂ emissions from scopes 1 and 2, compared to a 2023 baseline.



Social impact

Zeelandia is an independent familyowned business whose mission is to generate sustainable profit and invest in the longterm future of the company and its employees. The skills and engagement of our workforce are key drivers of our position in the bakery industry. As the disclosures in this statement demonstrate, Zeelandia aims to be an organisation where people want to work, can develop and feel proud to contribute to shared results, and where they can count on high standards in terms of business conduct. In 2025, we collected extensive workforce data from all our legal entities, which confirmed the strong focus placed throughout our global organisation on employee safety, well-being and ethical labour practices. We are professionalising our data collection processes and are developing a harmonised HR system, to improve data quality and support digitalisation across the organisation.

To strengthen the impact on employee well-being we initiated employee satisfaction surveys based on the Great Place to Work (GPTW) methodology, which will be rolled out across our legal entities in the coming years. Meanwhile, we enhanced transparency in remuneration by implementing a structured salary house for senior management and started further initiatives to ensure equal and fair pay. We will also continue to improve our grievance mechanism and whistleblower policy, to give stakeholders an even wider array of possibilities to speak up and ensure employee well-being.

Governance

In Zeelandia's view, a strong, Group-wide corporate culture is fundamental to long-term success and sustainable performance, with a positive impact on employees, customers and our local communities. Our company has not only adopted a clear set of Business Principles, an Employee Code of Conduct (ECoC) and a Supplier Code of Conduct (SCoC), but also will invest in training and clear monitoring and reporting mechanisms to ensure our cultural values and ethical business practices are firmly embedded in our organisation. In 2025 we took significant steps to boost our sustainability governance structure, setting up a dedicated Corporate Social Responsibility (CSR) team and investing significant resources in publishing this first Sustainability Statement, prepared in line with the CSRD.

Looking ahead

The preparation of this report was not without challenges, and definitely offered the anticipated learning opportunity. We acknowledge the need to enhance the availability, quality and controls of data, as we continually refine our reporting processes, working towards a strong integrated year report in 2028 on the financial year of 2027. And – perhaps more importantly – we are committed to using increased insights and transparency to address identified Impacts, Risks and Opportunities (IRO's) more and more effectively.



General information
ESRS 2.

Basis for preparation

General basis for preparation [BP-1]

Scope of consolidation

Koninklijke Zeelandia Groep B.V., hereinafter referred to as Zeelandia or Group, operates as a parent company owning and managing multiple legal entities worldwide (see Full overview of legal entities in Annex). Given this is a transition report and not yet an integrated report, no financial statements are included.

The scope of the Sustainability Statement covers the year 2025, covering the Group and the legal entities with full financial and operational control as listed in the table on the right. The financial control approach has been adopted, meaning joint ventures are out of scope. Zeelandia includes in its scope the Group and 22 fully owned legal entities across 18 countries, based on relevant operations and business activities.

A country may have one or multiple legal entities. Legal entities within the same country will be treated as a single group, and any reference to that country shall be understood to include all such legal entities. Group data will be disclosed under the Netherlands country.

Country	Ownership	Legal entity
Belgium	100%	Aldia N.V.
	100%	N.V. Zeelandia
Brazil	100%	Emulzint Ltda.
Czech Republic	100%	Zeelandia spol. s.r.o.
Germany	100%	Wigo GmbH Aromen & Backmittel
	100%	Zeelandia GmbH & Co. KG
Hungary	100%	Magyar Zeelandia KFT
Indonesia	100%	PT Zeelandia Indonesia
	100%	PT Seelindo Sejahterata
Italy	100%	Zeelandia S.p.A
Lithuania	100%	UAB Zeelandia
Netherlands	100%	Zeelandia H.J. Doeleman B.V.
Philippines	100%	Zeelandia Philippines Inc.
Poland	100%	Zeelandia Sp. zo.o
Romania	100%	S.C. Zeelandia SRL
Russia	100%	Zeelandia OOO
Slovakia	100%	Zeelandia s.r.o
Spain	100%	Zeelandia Productos Alimentarios S.A.
Turkey	100%	Zeelandia Gida Sanayi ve Ticaret Anonim Sirketi
Ukraine	100%	LLC Zeelandia
United Kingdom	100%	Zeelandia Limited
	100%	James Fleming & Company Ltd. ¹

¹ Operational until 1st May 2025.

Coverage of up- and downstream value chain

The upstream and downstream value chain is taken into account in identifying IROs through the Double Materiality Assessment (DMA), in the SCoC described under *'Governance – Business conduct [G1]'*, and in the scope 3 carbon footprint under *'Environmental information – Climate change [E1]'*. For more information on the IROs and DMA, see *'Material impacts, risks and opportunities and their interaction with strategy and business model [SBM-3]'*.

Where policies, actions or targets apply to the value chain, this is explicitly indicated alongside the relevant disclosure. For more information on the value chain, see *'Strategy, business model and value chain [SBM-1]'*.

Disclosures on specific circumstances [BP-2].

Time horizons

Unless stated otherwise, Zeelandia applies the following time horizons across this Sustainability Statement:

- short term: one year
- medium term: between one and five years
- long term: more than 5 years

Estimations and outcome uncertainty

Definitions, methodologies, metric estimations and assumptions are described in 'Accounting Principles' text boxes accompanying the relevant metrics throughout this report.

Governance

The role of the administrative, executive and supervisory bodies in relation to sustainability [GOV-1].

Zeelandia has a two-tier governance structure consisting of a Supervisory Board and an Executive Board, which in turn is supported by a General Management Team (GMT).

Skills and expertise

Members of the Supervisory Board, Executive Board and GMT have extensive experience in areas relevant to Zeelandia's business, as well as valuable knowledge in broader sustainability-related areas such as compliance, finance, operations, engineering, and human resources (hereinafter referred to as 'sustainability topics').

Sustainability is embedded in the governance structure through the roles of the Chief Financial Officer (CFO) and the CSR Director, who ensure that sustainability topics are brought up for discussion in Executive Board and GMT meetings. Sustainability expertise is concentrated in the GMT, in particular through the Director CSR, who leads a dedicated CSR team. This team has specific experience in sustainability topics in comparable sectors, monitors the implementation of Zeelandia's sustainability policies and promotes awareness of sustainability topics throughout the organisation.

Collectively, these bodies possess expertise directly related to the IROs identified in the DMA and other internal assessments. The members also receive frequent training on a wide range of sustainability topics.

Supervisory Board.

- **100%** independent
- **100%** non-executive
- All members of the Supervisory Board are independent
- 1 woman and 3 men
- No workers representation



Bert Jansen
(Chairman)
Member since 2021
 Member of the Remuneration Committee
Areas of expertise
 Strategy & general management and Commercial



Roelof Krist
Member since 2016
 Member of the Remuneration Committee
Areas of expertise
 Operations and Supply Chain management



Marcello Iacono
Member since 2018
 Member of the Audit Committee
Areas of expertise
 Finance, Business performance & Tax and Compliance



Emilie Schotte
Member since 2014
 Member of Audit Committee
 Member on behalf of the shareholder
Areas of expertise
 Legal & Tax

Executive Board.

- 100% executive
- 0 women and 3 men
- No workers representation

Frans van Luijk
(CEO)



Also member of the **GMT**

Peter van Wouwe
(CFO)



Also member of the **GMT**

Kees-Jan van Wees
(CSO)



Also member of the **GMT**

Global Management Team.

- 100% executive
- 3 women and 4 men
- No workers representation



Hiske Keller.
Area Director Europe



Christien Van Beusekom
Director MRD



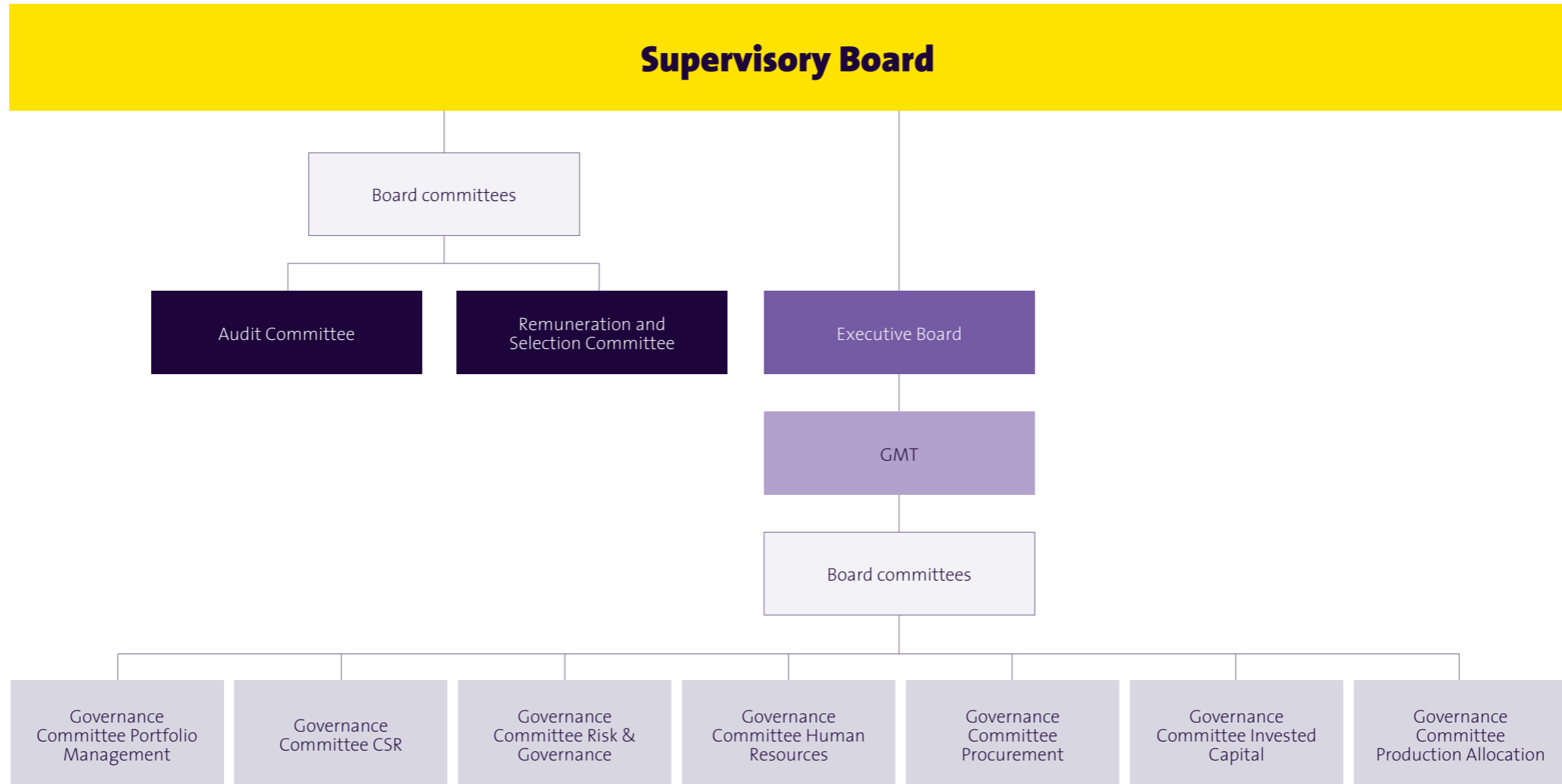
Gudrun Lemli
Director Procurement / CSR



Charlotte de Kort
Director People and Organization

Roles and responsibilities.

Zeelandia's governance structure. In this report only the sustainability-related committees are discussed in detail.



Supervisory Board

The Supervisory Board holds advisory and oversight responsibilities for sustainability goals and policies, which are developed by the GMT's Governance Committees (GCs) (see below) and approved by the GMT and the Executive Board. It also advises the Executive Board on major decisions, with particular attention to potential risks and alignment with sustainability objectives. In doing so, it designs the internal risk management and control systems, evaluating tradeoffs between financial, environmental, and social impacts.

The Supervisory Board is assisted by two committees:

- The **Audit Committee** monitors the operation of the internal risk management and control systems, supervises financing and reporting, and the Executive Board's legal compliance. Moreover, it reviews and approves the data used, which will in the future include consolidated financial and non-financial reporting. In 2025, the Audit Committee paid specific attention to the 'Governance House' project, an initiative to map, improve and communicate Zeelandia's governance framework, including its sustainability governance structure.
- The **Remuneration and Selection Committee** supports the Supervisory Board on recruitment, selection, (re)appointment, evaluation and remuneration of the Executive Board and Supervisory Board members, ensuring alignment with Zeelandia's risk appetite, governance standards, and applicable regulatory frameworks.

In 2025, the Supervisory Board received updates on the selected IROs and other sustainability topics from the Director CSR. Key topics discussed during these meetings included, but were not limited to, green investment-related capital expenditures, CO₂ reduction-linked incentive schemes, and the annual Sustainability report.

Executive Board

The Executive Board is responsible for the day-to-day management of Zeelandia and for implementing its sustainability strategy, including decision-making on major transactions and the evaluation of trade-offs. The Executive Board makes decisions on all sustainability topics, including those related to green investments, certifications, governance policies, and workforce matters. It ensures alignment between management activities and the company's sustainability objectives and oversees the management of sustainability topics across the organisation, with a particular focus on embedding sustainability in the company's culture.

In doing this, the Executive Board closely cooperates with the GMT but retains ultimate decision-making authority over matters presented by the GMT. This authority may, when appropriate, be delegated to the GMT, which holds delegation powers. For a stronger performance, the Executive Board approves the establishment of committees proposed by the GMT and oversees their work on sustainability topics, receiving regular updates from the GMT by the CFO and the Director CSR.

In relation to the GMT, the Executive Board approves the sustainability-related targets and policies that are developed by the GMT and its committees. It ensures that sustainability targets, policies and risk mitigation strategies are integrated into corporate planning and monitors the implementation of controls through structured reporting by the GMT.

Sustainability topics discussed by the Executive Board in 2025 included, but were not limited to, the subjects discussed in meetings with the Supervisory Board.

General Management Team (GMT)

The GMT is responsible for executing decisions taken by the Executive Board, for embedding sustainability topics across business functions, and for holding an overview of the content, type and scope of the charters governing its committees. Within the GMT, the Director CSR has primary responsibility for placing sustainability topics on the agenda and for ensuring they are fully addressed, while also preparing key items to be escalated to the Executive Board.

The GMT serves as a central platform for discussing and operationalising strategic matters such as future policies, sustainable procurement, green investments, and the overall CSR strategy. It reviews sustainability topics and translates them into actionable decisions aligned with Zeelandia's sustainability objectives. The GMT holds executive authority on decisions related to sustainability topics. For each initiative, a GMT member is designated as the accountable owner.

To do this, the GMT coordinates input from internal functions and governance committees, and ensures that targets and policies are realistic, measurable, and aligned with business capabilities. In close cooperation with the GMT committees described below, it also identifies emerging sustainability risks and opportunities, reports on progress, and implements internal controls and performance metrics related to sustainability.

When sustainability topics are discussed in the GMT and its committees, the implications and potential trade-offs between financial, environmental and social aspects are assessed. Recommendations are escalated to the Executive Board for approval.

The GMT has established GCs, several of which play a primary role in operationalising sustainability initiatives and reporting on them:

- The **GC CSR** defines the long-term sustainability strategy and key actions, monitors progress and advises the GMT on target setting, policy implementation and performance. It also supports sustainability reporting and decides on escalated sustainability-related project matters.
- The **GC Risk & Governance** sets risk management policies, oversees risk assessments and mitigation plans, identifies emerging risks for escalation to the GMT and maintains the Zeelandia Governance House.
- The **GC Human Resources (HR)** aligns the human resources strategy with Zeelandia's CSR strategy, develops related policies, guidelines and systems for implementation, and is the first body to address potential human rights breaches.
- The **GC Procurement** ensures that sustainability considerations are integrated into the procurement of raw materials.
- The **GC Invested Capital** proposes decisions on green and other sustainability-related investments.

These committees report first to the GMT, and through the GMT to the Executive Board. Through regular updates and meetings with these committees, the GMT monitors the implementation of sustainability initiatives and provides guidance where needed.

Integration of sustainability-related performance in incentive schemes [GOV-3].

Zeelandia has introduced an integrated incentive scheme that, from 2025 onwards, includes a bonus target linked to CO₂e reduction performance. This bonus is available for Zeelandia's senior management, including managing directors (MDs) of the Group, members of legal entities' management teams and selected senior functional leaders.

The policies and guidelines for remuneration and incentive schemes are developed by the Group's HR team, are compliant with relevant legislation and are submitted for approval to the GMT and its GC HR. Furthermore, the Delegation of Authorities and the Authorisation Policy apply. The first of these describes the responsible and accountable person regarding remuneration issues and decisions. The remuneration policy at Zeelandia is clearly defined and follows Dutch legislation in the matter. For decisions regarding remuneration in applicable countries, the rights and obligations of the works council are also considered.

Strategy.

Strategy, business model and value chain [SBM-1]

Zeelandia is an international supplier of ingredients and end-to-end solutions for the professional bakery market. Zeelandia has operations in 22 countries, sells in approximately 100 markets and employs around 3,055 people worldwide². It serves both local and export markets through regional organisations and joint ventures in key geographies.

Zeelandia's company culture is characterised as down-to-earth, results-oriented and innovative, with a strong focus on the specific needs and requirements of local markets and customers. The company's mission is to maintain its position as a leading, innovative and independent player in the international bakery market. Zeelandia is committed to conducting business responsibly, creating value across three dimensions: economic (Profit), environment (Planet), and social (People).



² These figures include joint ventures, unlike the CSRD scope (which excludes joint ventures).



Material impacts, risks and opportunities and their interaction with strategy and business model [SBM-3]

Zeelandia carried out its first CSRD-aligned DMA in 2024. This assessment identified the material topics and related IROs disclosed in this report. It considered two dimensions of materiality:

- Impact materiality: how Zeelandia’s activities, in its own operations and across the value chain, affect people, the environment and the economy.
- Financial materiality: how sustainability-related matters may affect Zeelandia’s financial performance and value.

 **Material from DMA**

 **Material from strategy**

Based on the DMA, the following (sub-)topics were identified as material:

- **E1 Climate change:** Climate change mitigation; Energy
- **G1 Business conduct:** Corporate culture

In addition, the following (sub)topics are treated as material from a strategic point of view and are therefore included in this Sustainability Statement:

- **E1 Climate Change:** Climate change adaptation
- **S1 Own Workforce:** Working conditions

Other non-material but relevant topics are addressed in the broader *sustainability section* of this report.

The table below lists Zeelandia’s material IROs. More information on individual IROs is provided in the disclosures for the corresponding topical ESRS.

Topic	Sub-topic	IRO type	- / +	Description	Time horizon	Concentration
E1	Climate Mitigation	Impact	-	Emissions (Scopes 1 and 2) arise from our production sites, other buildings, and company-owned transport.	Short term	Own operations
		Risk		Increased costs and capital investments required to reduce and eliminate emissions	Mid term	Own operations
		Impact	+	A GHG reduction action plan is being developed to reduce total emissions with 31% compared to the reference year 2023 for scope 1 & 2 and to go towards net zero by 2050.	Mid term	Own operations
		Impact	-	Our value chain generates emissions linked to agriculture, transportation, and processing.	Short term	Value chain
		Risk		More sustainable processes have often higher costs. Cost increases from transport and materials at the upstream value chain (energy intensive products or increase in farming costs). Also downstream companies (e.g. gas ovens) need to make investments of higher costs. Additionally, climate change may also force crop production to move to other parts of the world, affecting the availability and quality of raw materials.	Mid term	Value chain
	Climate Adaptation	Risk		Zeelandia is strongly reliant on agricultural raw materials in the upstream value chain. Therefore, in the short-to medium-term, the direct risks due to suppliers not taking (enough) climate-adaptive measure affects the availability and price of raw materials, which may influence our business continuity, operations and financial position. Climate hazards can also affect logistics and supply. This causes the potential need to develop alternative products (R&D investments, logistics, ...).	Mid term	Value chain
	Energy	Impact	-	Zeelandia’s energy consumption in production and office operations contributes to its overall environmental footprint. Although the factories are not highly energy-intensive and do not fall under the EU Emissions Trading System (ETS).	Short term	Own operations
		Impact	-	Bakeries are energy-intensive because of the use of ovens.	Short term	Value chain
S1	Terms of employment & employee wellbeing	Impact	+	Zeelandia ensures good working conditions and adheres to local regulations across all its operations. The minimum is to be locally competitive in terms of wages, bonuses and social protection. This commitment fosters a safe and supportive environment, enhancing employee satisfaction, productivity, and overall well-being.	Short term	Own operations
	Health & Safety	Impact	+	The company has an Operational Health and Safety policy in place, along with concrete action plans for monitoring and mitigation. This leads to reduced risk of accidents, higher productivity, lower absenteeism, less frustration, and increased motivation among the workforce.	Short term	Own operations
G1	Corporate culture	Impact	+	Zeelandia’s commitment to a robust company culture solidifies its foundation for sustainable success, benefiting employees, customers, and the organization as a whole.	Mid term	Own operations
		Impact	+	Zeelandia employs a Supplier Code of Conduct to ensure that both suppliers and customers share key values that are fundamental to the company. This approach promotes mutual trust and alignment, fostering strong and ethical business relationships.	Mid term	Value chain
		Opportunity		A positive company culture leads to higher employee retention and attracts new talent easily. Employees are more engaged and motivated, resulting in improved performance and higher quality work.	Mid term	Own operations

Impacts, risks and opportunities management.

Description of the process to identify and assess material IROs [IRO-1]

During the DMA, Zealandia identified the material IROs related to the topical ESRS. These were then used to determine the material (sub)topical standards and disclosure requirements.

1. Context analysis, stakeholder analysis and value chain description

Step 1: Context analysis, stakeholder analysis and value chain description

Information was collected on Zealandia's organisational structure and operational context, through context, stakeholder, and value chain analyses.

The **context analysis** identified risks and opportunities for both internal and external context factors, based on the company's activities and the scope of the company boundaries. For example, external context factors included market and economic conditions, and knowledge developments was identified as an internal context factor.

Stakeholders and their interests were mapped and grouped as:

- internal affected stakeholders
- external affected stakeholders
- users (stakeholders not directly affected but with an interest in Zealandia's sustainability reporting, such as investors and NGOs)

In addition, the upstream and downstream value chain was mapped based on the significance of value chain partners' inputs and outputs. This background information supports the assessment of the significance of impacts, risks, and opportunities. For more information on the value chain, see '[Strategy, business model and value chain \[SBM-1\]](#)'.

2. Double materiality assessment

Step 2: Double materiality assessment

A cross-functional core team performed an initial assessment of ESRS subtopics, as input for a series of workshops. Each workshop consisted of three sessions:

1. **Prioritisation of subtopics:** guided by the core team's expertise, the longlist of subtopics was categorised based on their relevance for Zealandia. Sub-subtopics were considered and specific impacts, risks, and opportunities were documented.
2. **Classifying of material subtopics:** for every (potentially) relevant subtopic, the team discussed possible positive and/or negative impacts, (financial) risks or opportunities, and whether these related to the company's own operations or the value chain.
3. **Double materiality matrix:** material subtopics were positioned in a matrix with impact materiality on one axis and financial impact on the other, using a qualitative scale (low – medium – high).

The workshop results were used as input for a materiality tool that calculated final materiality scores. For impact materiality, the parameters included scale, scope, reversibility (for negative impacts) and probability. For financial materiality the parameters were the potential size of the financial impact on the company and the probability of occurrence. Connections between impacts and risks/opportunities were considered. The IRO with the highest score determined whether there was impact or financial materiality for a subtopic. The results were subject to an internal feedback round.

The DMA process was audited. Feedback from the auditor will be used to improve future DMA updates (see Next steps below) and was used for a limited internal reassessment of the IRO's applied in this report.

3. Verification of materiality with relevant stakeholders

Step 3: Verification of materiality with relevant stakeholders

Stakeholder input was gathered through stakeholder interviews. Based on the stakeholder analysis' assessment of relevance, five stakeholders were selected to be interviewed: shareholders, suppliers, trade associations, works councils and industrial clients. Feedback from these interviews was incorporated into the final DMA results, which were discussed with and approved by the Executive Board on 3 July 2024.

Next steps

Zeelandia will update the DMA in 2026, incorporating the auditor's recommendations, including greater use of benchmark and primary data for impact and financial materiality assessments and broader stakeholder engagement. This update will support preparation of an integrated report in 2028 for the reporting year 2027, after which the DMA will be reviewed periodically.

Some suggested improvements are already being implemented. As described above, the scoring of material subtopics was partially revised, and this revision process will be extended to all relevant CSRD subtopics. An employee survey will be developed to increase employee involvement in the process and strengthen engagement, in line with actions described under S1.

Risk management

Sustainability is integrated into Zeelandia's risk management framework, both in identifying IROs and in internal control procedures. Risk management operates at three levels:

1. **Department level:** Each department identifies relevant IROs and takes related decisions. Departments also apply internal procedures to classify suppliers by risk level and to ensure they adhere to Zeelandia's principles. Similar controls apply to raw material procurement.
2. **Committee level:** Once IROs and associated risks have been identified, proposals are discussed in the relevant committees:
 - a. The GC CSR approves IROs related to sustainability topics.
 - b. The GC Risk and Governance oversees overall company risks, both financial and non-financial, based on departments' internal controls.
3. **Board level:** Following committee approval, proposals are escalated to the GMT and then to the Executive Board for final approval, under the oversight and counsel of the Supervisory Board.

Within this overall approach to risk management, Zeelandia is progressively integrating sustainability-related IROs into its core risk management processes, reflecting both the growing importance of sustainability and rapidly evolving market and regulatory requirements.

For example:

- The annual risk questionnaire sent to all legal entities includes an increasing number of sustainability-related topics, both to enhance stakeholder engagement with sustainability efforts and to obtain a more precise view of topics' financial materiality. This questionnaire is used to assess risks based on the ability to influence, detect and mitigate risks, and on the likelihood and exposure before and after taking mitigation strategy into account (inherent and residual risk).
- Zeelandia's Group procurement department now uses SEDEX (and in some legal entities EcoVadis) to monitor and manage supply chain risks.

The outcomes of these and other risk assessments are handled through the established governance structure. This ensures that IRO risk management is integrated into Zeelandia's overall management processes and informs strategic decision-making.

Disclosure requirements [IRO-2].

The table in Annex, '[Overview of Disclosure Requirements \[IRO-2\]](#)', provides an overview of the ESRS disclosure requirements covered in this Sustainability Statement. In the light of the Omnibus I package, the statement does not yet cover all disclosure requirements for material subtopics, reflecting this report's nature as a stepping stone towards a fully CSRD-compliant integrated annual report.



Environmental information

Climate change E1.

Zeelandia takes responsibility for reducing GHG emissions from our own operations and for building the foundations to address value chain emissions over time. Zeelandia has set a clear pathway to reduce scope 1 and 2 emissions with 31% by 2030 (vs. 2023). **By the end of 2025 we already achieved a relative reduction of 15.6%.**

The steady progress is mainly driven by the shift from fossil-based energy to **renewables,**

which account for 14.5% of our total energy consumption, while they represent 55% of our electricity consumption.

As most of our footprint sits upstream, **we calculated our first scope 3 footprint in 2025** and developed our first PCF calculations. We have started engaging suppliers, while preparing to define scope 3 targets next.

Strategy.

Material IROs and their interaction with strategy and business model [SBM-3, ESRS 2]

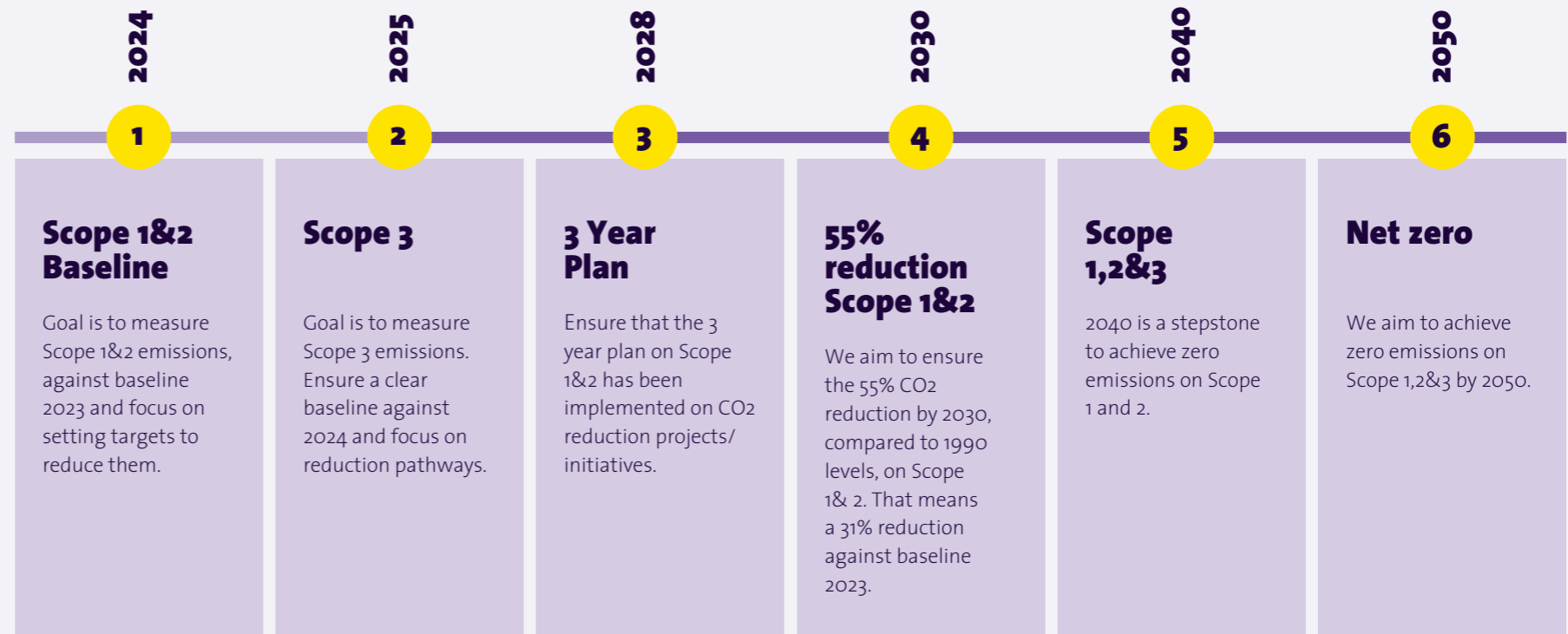
The DMA resulted in the following material IROs for topical standard E1 on climate change. For more information on the DMA process, see '[Description of the process to identify and assess material IROs \[IRO-1\]](#)'.

Topic	Sub-topic	IRO type	- / +	Description	Time horizon	Concentration
E1	Climate Mitigation	Impact	-	Emissions (Scopes 1 and 2) arise from our production sites, other buildings, and company-owned transport.	Short term	Own operations
		Risk		Increased costs and capital investments required to reduce and eliminate emissions.	Mid term	Own operations
		Impact	+	A GHG reduction action plan is being developed to reduce total emissions with 31% compared to the reference year 2023 for scope 1 & 2 and to go towards net zero by 2050.	Mid term	Own operations
		Impact	-	Our value chain generates emissions linked to agriculture, transportation, and processing.	Short term	Value chain
		Risk		More sustainable processes have often higher costs. Cost increases from transport and materials at the upstream value chain (energy intensive products or increase in farming costs). Also downstream companies (e.g. gas ovens) need to make investments of higher costs. Additionally, climate change may also force crop production to move to other parts of the world, affecting the availability and quality of raw materials.	Mid term	Value chain
	Climate Adaptation	Risk		Zeelandia is strongly reliant on agricultural raw materials in the upstream value chain. Therefore, in the short- to medium-term, the direct risks due to suppliers not taking (enough) climate-adaptive measure affects the availability and price of raw materials, which may influence our business continuity, operations and financial position. Climate hazards can also affect logistics and supply. This causes the potential need to develop alternative products (R&D investments, logistics, ...).	Mid term	Value chain
	Energy	Impact	-	Zeelandia's energy consumption in production and office operations contributes to its overall environmental footprint. Although the factories are not highly energy-intensive and do not fall under the EU Emissions Trading System (ETS).	Short term	Own operations
		Impact	-	Bakeries are energy-intensive because of the use of ovens.	Short term	Value chain

Strategy

Zeelandia’s own operations and value chain contribute to global warming and are themselves exposed to climaterelated risks. In response to the material climaterelated IROs, and in line with the Paris Agreement 1.5°C goal, Zeelandia has set emission reduction targets for its own operations (scope 1 and 2), aiming for 55% reductions by 2030 compared to 1990 levels (or 31% compared to 2023 levels) and net zero by 2050. The company is also taking steps towards more sustainable raw material sourcing through commodityspecific policies.

CO2 Roadmap Scope 1,2&3.



Zeelandia monitors progress and manages targets by collecting increasingly detailed data on where its emissions occur. The company’s scope 1 and 2 carbon footprint has been calculated since 2012. Reporting follows the GHG Protocol, an internationally recognised framework for measuring and managing GHG emissions. Since most of Zeelandia’s carbon footprint is produced in the upstream value chain, a first calculation of the company’s scope 3 footprint was performed in 2025 for reporting year 2024. Although no targets or detailed action plan have yet been defined for these emissions, suppliers are already being engaged on emission

reduction, and work is underway to support the 2050 net zero ambition across all scopes. The current priority is reducing emissions in Zeelandia’s own operations, focusing on four levers: energy efficiency, electrification, renewable energy and product changes. Using countryspecific insights, emission and energy consumption hotspots have been identified, which are used to identify focus areas for effective emission reduction action plans (see Actions [E1-3]). Zeelandia is investing, and will continue to invest, in renewable or lowcarbon energy across its operations, while exploring new energy solutions. These actions are intended

to strengthen the resilience of the company’s business model to climaterelated risks. Senior management remuneration is partly linked to emission reductions to accelerate delivery (see *Integration of sustainability-related performance in incentive schemes [GOV-3]*).

Zeelandia recognises that its commitments and efforts in this area are still evolving. The Group is continuously refining its measurement and validation approaches and follows recent developments and emerging best practices in the sector.

Policies, Targets and Actions.

Policies [E1-2]

Zeelandia has policies in place to address climate IROs and to work towards achieving net zero GHG emissions in its own operations (scope 1 and scope 2) and across its value chain (scope 3) by 2050. The Group’s overall approach to climate issues is set out in its CSR Policy (see *Business conduct policies and corporate culture [G1-1]*), alongside the Green Energy Purchasing Policy. In addition, climate-related standards have been developed to provide further guidance across the Group.

Green Energy Purchasing Policy

Background	Content	Scope	Accountability & monitoring
Zeelandia has adopted a Green Energy Purchasing Policy as a key measure to support climate change mitigation efforts. Responding to the material IROs related to Climate Mitigation and Energy.	This policy is designed to reduce the company’s GHG emissions by prioritising the procurement of electricity from renewable sources across its operations. By shifting towards certified green energy, Zeelandia aims to significantly lower its scope 2 emissions and contribute to the broader transition to a low-carbon economy.	Own operations	Responsible for implementation and monitoring are the Group Operations Team and the local legal entities. They will measure against the actions and targets set for reducing scope 2 emissions.

All of Zeelandia’s Group suppliers have signed Zeelandia’s SCoC, which contains a section on ‘Environment’. In the SCoC, suppliers are encouraged to take full responsibility for their impact on the environment and to proactively improve their business and environmental performance, and reduce their emissions. By incorporating this requirement into our SCoC, Zeelandia ensures that its environmental standards are upheld not only within its own operations but also among its suppliers. For more information on the SCoC, see *Business conduct policies and corporate culture [G1-1]*.

Finally, Zeelandia has adopted a set of specific, commodity-related policies that apply Groupwide and ensure adherence to international certifications and standards. Examples are a cocoa policy and palm oil policy. Through these policies the full Group is encouraged to contribute to reducing the company’s scope 3 emissions and the potential risk on climate adaptation. Group Procurement is accountable for the monitoring of these policies, procurement teams at legal entities are responsible for their implementation.

Targets [E1-4]

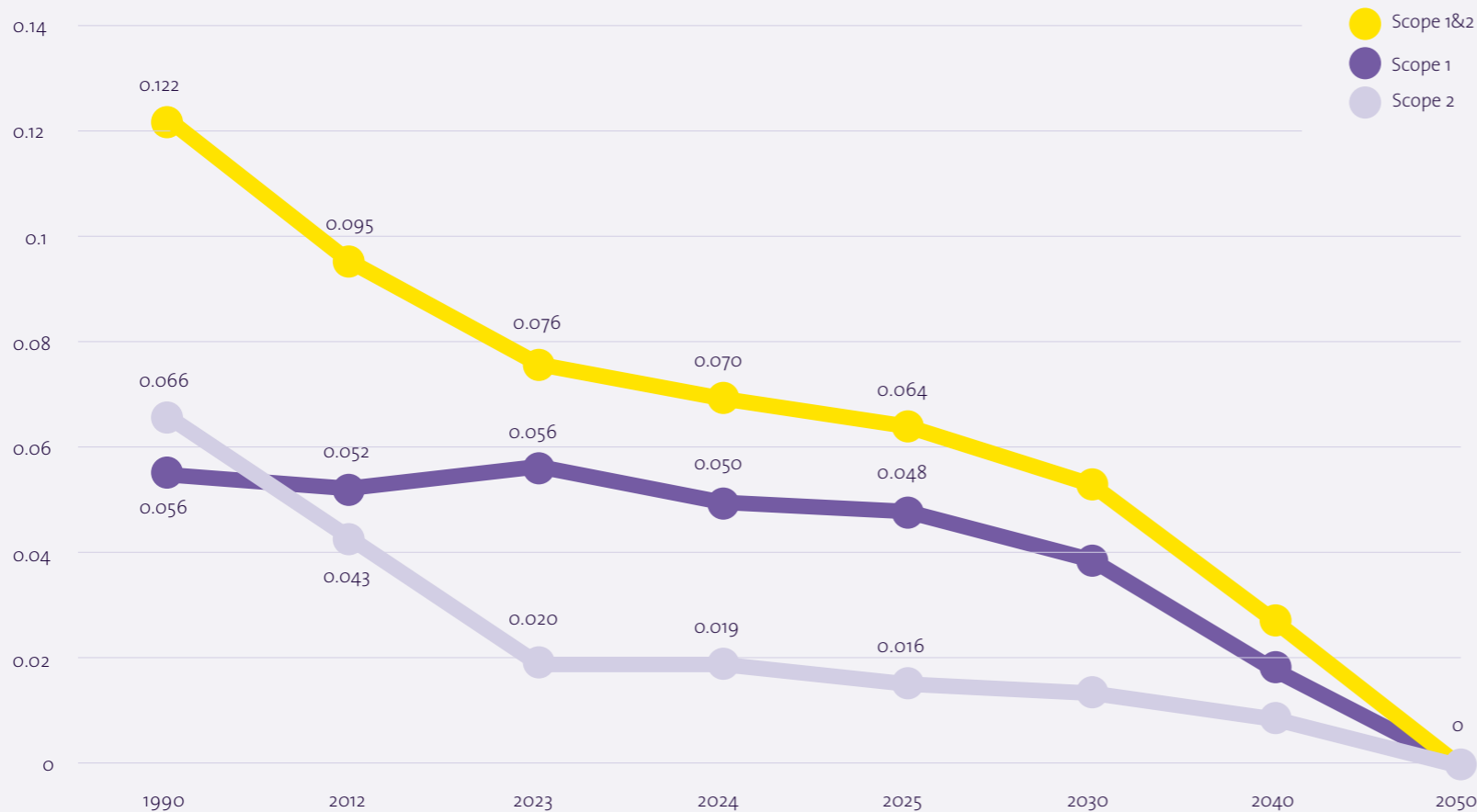
The current decarbonisation action plan focuses on scope 1 and scope 2 emissions, for which targets have been set (see table below). The long-term target for scopes 1 and 2 is to achieve net zero by 2050. No concrete target or detailed action plan has yet been developed for scope 3.

As climate efforts progress, Zeelandia will assess the need to refine and, where appropriate, revise its climate-related goals, including goals related to climate change adaptation.

CO₂e reduction targets are reviewed by senior leadership and communicated to all countries, which are required to develop action plans in line with the company's target of a 31% reduction in scope 1 and 2 emissions by 2030 (compared to 2023). Allocating ownership to individual countries is intended to strengthen engagement and alignment towards the Group-wide target.

Relative targets	Baseline 2023	Progress 2024	Progress 2025	Target 2030	Target 2050
scope 1	0.0%	-11.3%	-13.9%	-31.0%	-100.0%
scope 2 (market-based)	0.0%	-2.9%	-20.5%	-31.0%	-100.0%

GHG intensity of Scope 1&2 emissions. [tCO₂e/tProduct]



Target-setting process for scope 1 & scope 2

To establish scope 1 and 2 CO₂e reduction targets, Zeelandia used the following methodology:

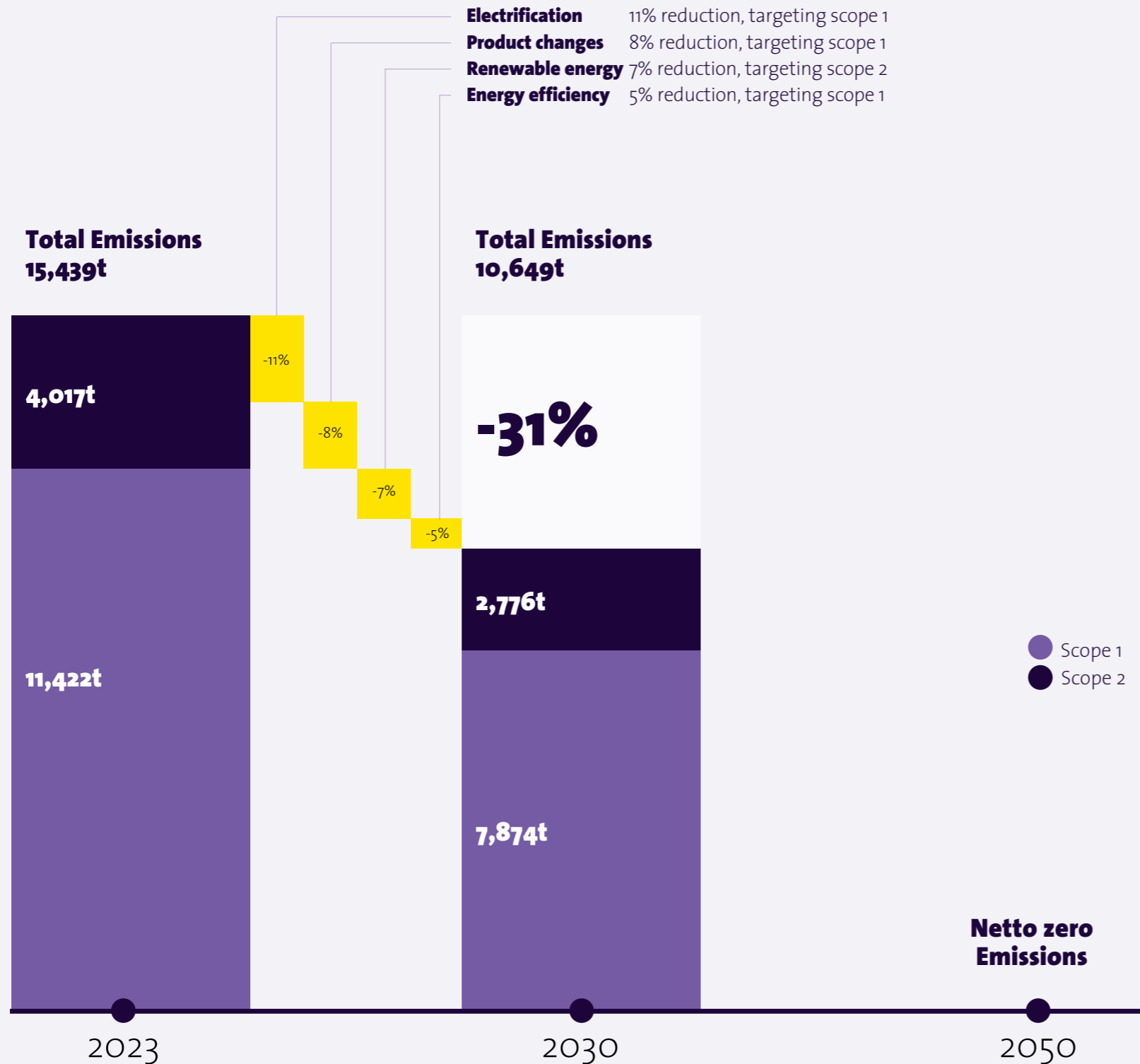
1. The starting point was the EU Green Deal target of a 55% reduction in emissions by 2030 compared to 1990 levels.
2. Emissions for 1990 were estimated by (linearly) extrapolating the trend in relative emissions (kg CO₂e/kg product) between 2012 and 2021.
3. The 55% reduction target was first applied to the estimated 1990 emissions.
4. It was subsequently recalculated to the baseline year 2023 (for which data quality is highest, following the implementation of a new data collection tool in 2022), resulting in a reduction target of 31% by 2030 compared to 2023.

Targets are defined in relative terms and future developments have been taken into consideration. If production volumes increase, the overall emissions target for 2030 will not change (requiring deeper cuts in emissions per kg product). However, if production volumes decline, the target will be adjusted proportionally to ensure that lower volumes do not weaken the incentive to cut emissions.

The target-setting process has not yet been externally assured. Zeelandia intends to explore setting targets in line with the Science Based Targets initiative (SBTi).

Actions [E1-3]

To achieve the scope 1 and 2 reduction target of 31% by 2030 (compared to 2023), Zeelandia has developed a carbon reduction action plan for the period 2026–2030, focusing on four decarbonisation levers:



Each country has been assigned a 31% reduction target for 2030 relative to 2023 and has proposed actions to reduce CO₂ emissions, including estimates of scope, timing and reduction potential. Zeelandia is currently prioritising this list of actions, taking into account strategic and budgetary considerations, and some actions have already been initiated. Zeelandia Group’s GMT has approved capital expenditure of approximately € 575,000 over the next three years for CO₂ reduction projects in Italy, Poland and Slovakia. Further approvals of capital expenditure are expected in the first quarter of 2026. Estimated emission reductions are therefore preliminary and will be refined in 2026. While the action plan focuses on achieving the 2030 goals, efforts will continue beyond this point.

Scope 1 & scope 2 actions

Key levers	Description of actions	Scope	Expected emission reductions	Related policies and targets	Time horizon
Electrification (scope 1)	<ul style="list-style-type: none"> - Fuel efficiency passenger cars; several legal entities are replacing fossil-fuelled vehicles with EVs and/or hybrids. - Several legal entities are transitioning to electric boilers/generators with a heat pump and/or transitioning to an electric glucose tank heater. 	Own operations	1,740 tonnes CO ₂ e	31% reduction by 2030 (see Targets [E1-4])	2026 - 2030
Energy efficiency (scope 1)	<ul style="list-style-type: none"> - Fuel efficiency vans/trucks; measures taken across legal entities include the use of HVO100 fuel, replacing diesel with LPG, and the use of fully electric vehicles. - Building heating/cooling systems; measures taken across legal entities include centralised control of office HVAC systems and heat pump installations for boiler rooms. - Installing energy-efficient lighting across Zeelandia's UK site. - Building insulation; installing new windows in Poland. - Gas boiler efficiency; replacement of old steam generators at various legal entities, switching from petrol to natural gas and reducing gas consumption of steam boilers. - Refrigerant leak detection installed in Indonesia. - Insulation of various equipment and piping in the Netherlands. 	Own operations	720 tonnes CO ₂ e	31% reduction by 2030 (see Targets [E1-4])	2025 - 2030
Renewable energy (scope 2)	<ul style="list-style-type: none"> - Solar energy; installing solar panels on own premises across various legal entities. - Green Energy (electricity) contracts; across a large number of legal entities green energy (e.g. solar or wind) is being purchased. 	Own operations	1,024 tonnes CO ₂ e	31% reduction by 2030 (see Targets [E1-4]) Green Energy Purchasing Policy (see Policies [E1-2])	2025 - 2030
Product change (scope 1)	<ul style="list-style-type: none"> - Fuel efficiency passenger cars; in Brazil petrol will be replaced with ethanol, in the Netherlands with HVO100 fuel. - Refrigerant transition; across multiple legal entities high-GWP (Global Warming Potential) refrigerants will be replaced. 	Own operations	1,302 tonnes CO ₂ e	31% reduction by 2030 (see Targets [E1-4])	2025 - 2029

Although no concrete action plan has yet been defined for scope 3 emissions or for climate adaptation, Zeelandia is taking action in these areas in response to the material IROs identified in the DMA. The table below summarises current scope 3 actions.

Scope 3 actions

Key levers	Description of actions	Scope	Expected outcome	Related policies and targets	Time horizon
Corporate carbon footprint	In 2025 Zeelandia calculated its complete scope 3 corporate carbon footprint. In an iterative process with key suppliers this footprint will be refined using more primary data.	Value chain	See data on scope 3, more accurate scope 3 carbon footprint calculation with primary data.	Not applicable	2025
Product carbon footprint	<ul style="list-style-type: none"> - In 2025 Zeelandia developed its first Product Carbon Footprint calculator, covering the entire Cradle-to-Gate footprint. Refinement per product cluster is underway. - Zeelandia has started an ambitious project to automate and entirely digitalise the Product Carbon Footprint calculations to cover larger portfolios. 	Own operations & value chain	<ul style="list-style-type: none"> - Insights on major carbon footprint hotspots in the product lifecycle. - Automation will enable PCF calculation for every product Zeelandia sells, for customers and end-users. 	Not applicable	2025 - 2026
Targets & action planning	In 2026 Zeelandia will define reduction targets for its scope 3 emissions and develop an accompanying action plan.	Value chain	Improved management of scope 3 emissions and coordinated action on reduction with upstream and downstream stakeholders.	Not applicable	2026 - 2027

Metrics.

Energy consumption and mix [E1-5]

Continued efforts to increase the use of renewable energy resulted in a higher share of renewables in the Group's total energy consumption, rising from 4.5% in 2023 to 14.5% in 2025. This progress was supported by the expansion of onsite solar generation, with over 50% of available roof surface or 29,600 m² equipped with photovoltaic panels by the end of 2025.

In 2025, 55% of electricity consumed globally originated from renewable sources (compared to 52% in 2024), of which 14% was generated onsite at Zeelandia facilities, representing a 45% increase compared to 2024.

General accounting principles

Zeelandia reports on its energy consumption and energy mix in line with ESRS E1-5 and AR32 requirements. The reported data covers all energy consumption in scope 1 and 2 of the GHG protocol, including direct energy use in Zeelandia's own operations (heating/cooling, steam, fuel for vehicles etc.), on-site energy production and indirect energy use from purchased electricity. Energy data is expressed in megawatt-hours (MWh). Where necessary, data is converted using lower heating values (LHV), applying standardised conversion factors. All energy data is first collected per energy carrier at site or country level and subsequently aggregated for Zeelandia's reporting boundary.

In line with ESRS E1-5, which focuses on energy consumption from own operations, scope 3 energy use (such as outsourced production and employee commuting) is excluded.

Non-renewable and Renewable Energy Consumption

Non-renewable energy consumption at Zeelandia consists primarily of the use of natural gas for heating company buildings, fossil fuels for company vehicles, and the fossil and nuclear share of purchased electricity*.

Renewable energy consumption includes purchased electricity with credible certification (such as Guarantees of Origin) showing that the electricity is generated from 100% renewable sources (for example wind, solar or hydropower), and self-generated renewable electricity used on site (excluding any electricity that is injected into the grid or sold).

* For non-renewable purchased electricity, Zeelandia uses the relevant country's grid mix to determine the source of electricity consumed. The renewable share of the grid mix is not counted as renewable consumption.

Energy consumption and mix [E1-5]

Metric	Unit	Value 2023	Value 2024	Value 2025
Fuel consumption from coal and coal products	MWh	0.00	0.00	0.00
Fuel consumption from crude oil and petroleum products	MWh	25,451.00	24,124.10	22,748.90
Fuel consumption from natural gas	MWh	21,524.30	21,730.90	21,252.00
Fuel consumption from other fossil sources	MWh	0.00	0.00	0.00
Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources	MWh	12,148.90	7,671.10	8,485.80
Total fossil energy consumption	MWh	59,124.20	53,526.10	52,486.60
Share of fossil sources in total energy consumption	%	84.50	76.80	74.10
Consumption from nuclear sources	MWh	7,625.80	4,914.00	5,407.90
Share of consumption from nuclear sources in total energy consumption	%	10.90	7.00	7.60
Fuel consumption for renewable sources, including biomass	MWh	272.30	383.00	52.90
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	MWh	2,321.70	8,184.80	8,639.70
The consumption of self-generated non-fuel renewable energy	MWh	563.40	968.60	1,550.80
Total renewable energy consumption	MWh	3,157.50	9,536.40	10,243.30
Share of renewable sources in total energy consumption	%	4.50	13.70	14.50
Total energy consumption	MWh	69,911.7	69,721.0	70,878.3

Metric	Unit	Value 2023	Value 2024	Value 2025
Renewable energy production	MWh	592.90	1,289.60	1,874.50
Non-renewable energy production	MWh	0.00	0.00	0.00

Gross scopes 1,2,3 and total GHG emissions [E1-6]

General accounting principles

Zeelandia accounts for its GHG emissions in accordance with the GHG Protocol, and has documented its methodology for carbon footprint calculation in Zeelandia's internal Carbon Accounting Principles. In line with the financial control approach, it includes emissions from operations in which Zeelandia has full financial control (100% of the shares).

Emissions are reported annually across all three GHG Protocol Scopes. For scopes 1 and 2 the base year is 2023. For scope 3 emissions, the base year is 2024 (the first year for which the scope 3 emissions have been calculated).

The company continuously seeks to improve its data collection processes, and the accuracy of data and estimations. Base-year emissions and targets will only be recalculated if they exceed the 5% significance threshold, in line with best practices for GHG accounting.

The company's footprint includes emissions of seven greenhouse gases (CO₂, CH₄, N₂O, HFC, PFC, SF₆ and NF₃), where necessary converted into CO₂ equivalents using global warming potential (GWP₁₀₀) values from the IPCC's Assessment Report (fifth edition or later).

Data quality and accuracy

Zeelandia's efforts to improve data quality include expanding the use of primary data (activity data and supplier-specific emission factors). Currently, primary data is generally available for scopes 1 and 2. For scope 3, primary data is not yet available for all categories and secondary data is used where needed (such as spend-based data, sector averages and generic emission factors).

The main databases used for emission factors (secondary sources) are DEFRA, IEA, AGRIBALYSE, Carboncloud, ADEME and Ecoinvent. Because 2024 is the first year with a complete GHG footprint, Zeelandia has used primary activity data combined with recognised secondary emission factors.

For scope 3 emissions, minor extrapolations were applied in the reporting year 2024 due to unavailable data for certain legal entities. In the reporting year 2025, data availability was more limited, which required additional extrapolations to estimate specific scope 3 categories. Typical and commonly accepted assumption methods were used for all extrapolations. Extrapolated data was not subject to further extrapolation. As a consequence, data for some scope 3 categories in 2025 remains incomplete. Furthermore, waste data for the reporting year 2025 is incomplete due to data unavailability at the time of data collection. No extrapolations were applied. As a result, year-on-year comparisons for scope 3 emissions cannot be reliably performed. The categories to which this applies are indicated for the year 2025 by an asterisk (*) in the following table. These data gaps are expected to be corrected in subsequent reporting cycles.

In 2025, the Zeelandia Group achieved a -15.6% reduction³ in combined scope 1 and scope 2 GHG emissions compared to the base year, demonstrating continued progress towards the 2030 reduction target of 31%. The reduction was primarily driven by a shift from grid electricity to renewable electricity in several legal entities.

³ This is relative progress.

Gross scopes 1, 2, 3 and total GHG emissions [E1-6]

Metric	Unit	Value 2023	Value 2024	Value 2025	Progress vs base year	Target 2030	Target 2050
Scope 1 GHG emissions							
Gross scope 1 GHG emissions	Metric tCO _{2e}	11,395	10,848	9,983	-1,412	7,874	o
Emissions from regulated emission trading schemes	%	o	o	o	o	NA	NA
Biogenic emissions not included in scope 1	Metric tCO _{2e}	o	o	o	o	NA	NA
Scope 2 GHG emissions							
Gross location-based scope 2 GHG emissions	Metric tCO _{2e}	6,721	6,910	6,673	-48	NA	NA
Gross market-based scope 2 GHG emissions	Metric tCO _{2e}	4,017	4,183	3,249	-768	2,776	o
Scope 3 GHG emissions							
Total gross scope 3 GHG emissions	Metric tCO _{2e}	NA	585,401	595,008	NA	NA	NA
Cat. 1: Purchased goods and services*	Metric tCO _{2e}	NA	518,667	529,009	NA	NA	NA
Cat. 2: Capital goods	Metric tCO _{2e}	NA	3,712	4,338	+626	NA	NA
Cat. 3: Fuel and energy-related activities	Metric tCO _{2e}	NA	3,320	3,117	-203	NA	NA
Cat. 4: Upstream transportation and distribution*	Metric tCO _{2e}	NA	18,122	17,173	NA	NA	NA
Cat. 5: Waste generated in operations*	Metric tCO _{2e}	NA	466	56	NA	NA	NA
Cat. 6: Business traveling	Metric tCO _{2e}	NA	1,111	1,217	+106	NA	NA
Cat. 7: Employee commuting	Metric tCO _{2e}	NA	NA	NA	NA	NA	NA
Cat. 9: Downstream transportation	Metric tCO _{2e}	NA	NA	NA	NA	NA	NA
Cat. 10: Processing of sold products	Metric tCO _{2e}	NA	38,913	39,104	+191	NA	NA
Cat. 15 Investments ⁴	Metric tCO _{2e}	NA	1,090	994	-96	NA	NA
Total GHG emissions							
Total location-based GHG emissions	Metric tCO _{2e}	18,116	603,159	611,664	NA	NA	NA
Total market-based GHG emissions	Metric tCO _{2e}	15,412	600,432	608,240	NA	NA	NA

4 This is the share of the ownership (typically 50%) of the joint ventures' scope 1 + scope 2 (market-based) emissions.

Metric	Unit	Value 2023	Value 2024	Value 2025
Gross scope 1 GHG emissions	Metric tCO ₂ e	11,395	10,848	9,983
Gross location-based scope 2 GHG emissions	Metric tCO ₂ e	6,721	6,910	6,673
Gross market-based scope 2 GHG emissions	Metric tCO ₂ e	4,017	4,183	3,249

Metric per net revenue	Unit	Value 2023	Value 2024	Value 2025
Total energy consumption from activities in high climate impact sectors per net revenue from activities in high climate impact sectors.	MWh/€	1.04E-4	1.01E-4	1.04E-4
Total location-based GHG emissions per net revenue.	tCO ₂ e/€	2.98E-05 ⁵	9.86E-04	1.01E-03
Total market-based GHG emissions per net revenue.	tCO ₂ e/€	2.54E-05	9.81E-04	1.00E-03

5 Total emissions cover only scope 1 and scope 2 for 2023.

CapEX Taxonomy eligibility and alignment

EU Taxonomy

In this Sustainability Statement, Zeelandia discloses which activities are eligible for and aligned with the Taxonomy Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020.

The EU Taxonomy is a classification system that defines criteria for economic activities considered environmentally sustainable, to help investors, companies and policymakers identify activities that:

- substantially contribute to at least one of six environmental and climate objectives;
- do no significant harm (DNSH) to the other objectives;
- and comply with minimum safeguards on human rights, corruption/bribery, fair competition and taxation.

This information is disclosed using three KPIs: net turnover, capital expenditure (CapEx) and operating expenditure (OpEx).

Taxonomy-eligible economic activities and the assessment of their Taxonomy alignment

1. Turnover

The main activity of Zeelandia is not covered by the economic activities described in the Climate and Environment Delegated Acts. Thus, the company's turnover is not eligible for the EU Taxonomy and as a result zero eligibility and zero alignment for turnover is reported for the year 2025.

2. CapEx

Zeelandia has identified five economic activities as Taxonomy-eligible for the CapEx KPI. To assess their alignment with the EU Taxonomy, the company has evaluated the activities against the applicable technical screening criteria for each of them.

In this process, firstly the activities' substantial contribution to one of the climate and environmental objectives outlined in the Regulation was evaluated. Secondly, Zeelandia verified that the activities DNSH to any of the other climate and environmental objectives. Finally, the company assessed compliance with the minimum safeguards set out in the EU Taxonomy, relating to human rights, corruption and bribery, fair competition, and taxation.

The following table presents the economic activities identified and their Taxonomy eligibility

and alignment. Note: not being aligned with the EU Taxonomy does not necessarily reflect a lack of green investments, only that these investments are not fully aligned with the definitions laid down in the EU Taxonomy.

Zeelandia has identified five Taxonomy-eligible economic activities under CapEx, none of which are Taxonomy-aligned. As a consequence Zeelandia reports 32.6% CapEx Taxonomy-eligibility under the activities described in the table above, but zero alignment for the year 2025.

3. OpEx

Zeelandia has not identified Taxonomy-eligible nor Taxonomy-aligned activity in relation to OpEx. Thus, the company's OpEx is not eligible for the EU Taxonomy and as a result zero eligibility and zero alignment for OpEx is reported for the year 2025.

CapEX Taxonomy eligibility and alignment

Taxonomy activity	Activity description	Assessment of Taxonomy eligibility	Assessment of Taxonomy alignment	CapEx
CCM 7.1 Construction of new buildings	The construction of buildings for non-residential use. The activity includes a project for the construction of a new factory for Zeelandia.	The activity is 28.1% Taxonomy-eligible.	The economic activity does not make a substantial contribution to the respective climate objective.	Not aligned
CCM 4.1 Electricity generation using solar photovoltaic technology	Installing solar panels on own premises across various legal entities.	The activity is 1.7% Taxonomy-eligible.	The economic activity does not comply with the DNSH requirements.	Not aligned
CCM 7.6 Installation, maintenance and repair of renewable energy technologies	Building heating and cooling systems, including the servicing of Easiheat heat exchangers and Cooling kettle scraped surface heat exchangers.	The activity is 1.4% Taxonomy-eligible.	The economic activity does not comply with the DNSH requirements.	Not aligned
CCM 7.2 Renovation of existing buildings	Renovating installations in a legal entity's new warehouse.	The activity is 1.1% Taxonomy-eligible.	The economic activity does not make a substantial contribution to the respective climate objective.	Not aligned
CCM 7.3 Installation, maintenance and repair of energy efficiency equipment	Insulation of a legal entity's building.	The activity is 0.3% Taxonomy-eligible.	The economic activity does not make a substantial contribution to the respective climate objective.	Not aligned

EU Taxonomy KPIs and accounting principles

1. Net turnover

When calculating the performance indicator for turnover, Zeelandia applies the same General Accepted Accounting Principles (GAAP) as it does in the consolidated financial statements.

Net sales are defined as revenue arising from performance obligations related to the supply of goods less discounts and taxes levied on sales. Revenue is recognised by separately identifiable performance obligation. Pledged assets are identifiable if the following criteria are met:

- The buyer can independently use the benefits of the goods, whether or not jointly with resources the buyer has or can obtain; and
- The commitment to deliver the goods is identifiable from other commitments contained in the contract. Revenue arising from performance obligations to deliver goods is recognised when all significant rights to economic benefits as well as all significant risks and rewards have passed to the customer. The cost of these goods is allocated to the same period. The company identifies only the delivery of goods as a performance obligation.

2. CapEx

CapEx is defined as it is in the EU Taxonomy and is equal to all additions to intangible and tangible assets during the financial year.

Intangible fixed assets

Intangible fixed assets are valued at the amount of the costs incurred, minus cumulative depreciation, and, if applicable, impairments. Depreciation is calculated on a straight-line basis and annually amounts to a fixed percentage of the costs incurred. Depreciation is applied from the time of commissioning. The expected economic life and the depreciation method are reassessed at the end of each financial year.

Tangible fixed assets

Tangible fixed assets are valued at acquisition price, minus accumulated depreciation and, if applicable, impairments. Depreciation is based on estimates of the economic life of the various objects and is calculated on the basis of a fixed percentage of the acquisition price, taking into account any residual value. Depreciation is applied from the time of commissioning. Land is not depreciated. Costs for regular major maintenance are capitalised according to the component approach. Here, the total expenditure is allocated to the constituent components. The tangible fixed assets of which the company and its group companies have the beneficial ownership pursuant to a financial lease agreement are capitalised. The related lease obligation is reported as a liability and the interest included in future lease instalments is entered against the result over the duration of the financial lease agreement.

3. OpEx

Income and expenses are allocated to the year to which they relate. Profits are only recognised to the extent that they have been realised on the balance sheet date. Liabilities and potential losses arising before the end of the year are taken into account if they were known before the preparation of the financial statements.

EU Taxonomy tables

Zeelandia presents the performance indicators for turnover, CapEx and OpEx in accordance with the tables determined for non-financial undertakings in the EU Taxonomy in Annex (see [EU Taxonomy tables](#)).

Nuclear energy & fossil fuel activities

Zeelandia does not have Taxonomy activities related to gas or nuclear power (see [EU Taxonomy tables](#) in Annex for the tables).



Social information **Own workforce S1.**

Zeelandia invests in the long term future of both the business and its people. Our social strategy evolves around four levers: **development of leadership; strong employee relations; fostering of workplace culture and safety and health.**

In 2025, expanded workforce data confirmed our global focus on employee well being, health & safety and ethical labour practices. Key priorities include strengthening leadership, listening to employees through GPTW surveys, improving pay transparency and equal pay, and enhancing speak up channels by developing and improving grievance and whistleblowing mechanisms.

Strategy.

Material IROs related to own workforce and interaction with strategy and business model [SBM-3, ESRS 2]

The 2024 DMA identified two material impacts related to Zeelandia’s own workforce. For more information on the DMA process, see [‘Description of the process to identify and assess material IROs \[IRO-1\]’](#).

Topic	Sub-topic	IRO type	- / +	Description	Time horizon	Concentration
S1	Terms of employment & employee wellbeing	Impact	+	Zeelandia ensures good working conditions and adheres to local regulations across all its operations. The minimum is to be locally competitive in terms of wages, bonuses and social protection. This commitment fosters a safe and supportive environment, enhancing employee satisfaction, productivity, and overall well-being.	Short term	Own operations
	Health & Safety	Impact	+	The company has an Operational Health and Safety policy in place, along with concrete action plans for monitoring and mitigation. This leads to reduced risk of accidents, higher productivity, lower absenteeism, less frustration, and increased motivation among the workforce.	Short term	Own operations

The first positive material impact concerns terms of employment and employee well-being. Zeelandia fosters employee well-being, offering a good and supportive working environment and competitive working conditions. This impact applies to all employees but can differ by country, as working conditions, benefits and HR practices are shaped by local labour laws, collective agreements and market standards.

The second positive material impact relates to health and safety at work. This is an area of special interest to Zeelandia as a company with substantial manufacturing operations. Special attention has therefore been paid to the monitoring and mitigation of possible risks to health and safety at the company’s sites. The measures taken have had a positive impact, by reducing the number of accidents and related risks. This impact extends to all individuals within Zeelandia’s workforce who may be materially impacted by the Group, including direct employees and those employed indirectly.

Strategy

Zeelandia’s Social strategy evolves around four levers: development of leadership; strong employee relations; fostering of workplace culture and safety and health. Guided by these levers, Zeelandia has shaped its HR and social strategy to ensure alignment and impact across the organisation in a compliant way.

The development of leadership focuses on creating a result-oriented and performance-driven approach at all levels. A key element in this process is the Scaling Up Management Framework and the leadership project used to encourage ownership, responsibility and empowerment of people. Furthermore, a new remuneration policy for senior management and the Equal Pay project have been developed to ensure fairness and transparency in remuneration and compliance with rules and regulations. Finally, to ensure the company’s future as a sustainable and successful company, succession plans are being developed so that

continuity is being guaranteed by identifying potential successors for leadership and critical positions.

Zeelandia is committed to developing a healthy relationship with its employees. This is why employee relations are an important social lever for the company. In addition to being compliant with all applicable legislation, the company’s aim is to protect Zeelandia’s own workforce, in whichever jurisdiction the company operates. The relationship with employees is nurtured through different actions such as the development of an e-quiz on the company’s ECoC, the training of employees on human rights and the development of a global whistleblower policy and grievance mechanism. All these measures are expected to help avoid breaches of the ECoC and foster employee awareness. Furthermore, a digital toolset has been developed to strengthen the company’s result-oriented culture. As for the third lever, Zeelandia’s workplace culture is a key differentiator from other

companies. The GPTW initiative is a relevant measure to ensure and improve this culture.

Finally, Zeelandia is aware of the specific safety risks that may arise whilst working in a manufacturing environment. This is manifested in a strong commitment to providing a healthy and safe workplace for all employees and in particular those working on the company’s sites. Zeelandia is aiming for zero injuries and fatalities. For more information on the actions mentioned, see [‘Actions \[S1-4\]’](#).

Policies, Targets and Actions

Policies [S1-1]

Zeelandia has adopted several policies to support safe and fair working conditions for its workforce, and to address the material IROs identified under S-1.

Policies and initiatives in this area are developed in full alignment with all applicable regional and national human rights protection regulations wherever Zeelandia operates, as well as international regulations including the UN Guiding Principles on Business and Human Rights, the International Bill of Human Rights and the ILO's Fundamental Principles and Rights at Work.

Employee Code of Conduct (ECoC)

Background	Content	Scope	Monitoring and accountability
Zeelandia has adopted the ECoC as a key measure to establish clear guidelines regarding employees' rights and responsibilities. This policy is reinforcing the company's positive impact on terms of employment and well-being of its own workforce.	The code outlines Zeelandia's ethical standards for conducting business and guides individual behaviour in this direction. Moreover, it reflects employees' rights and duties towards the company and its co-workers.	The code applies to all employees, temporary staff and contractors of Zeelandia and its affiliated companies worldwide. It also applies to the members of the Supervisory Board.	The ultimate accountable person is the Group HR Director. The implementation and monitoring will be performed through an e-quiz which is still under development (see <i>Actions [S1-4]</i>). The ECoC will be announced via Group communication channels.

Remuneration Policy

Background	Content	Scope	Monitoring and accountability
Zeelandia has adopted the Remuneration policy as a key measure to implement the Pay Transparency Directive, ensuring fair and equitable compensation across the company. This policy is reinforcing the company's positive impact on terms of employment and the well-being of its own workforce.	The policy creates a compensation framework that supports both the organisation's objectives and the well-being of its employees.	The policy applies to all Zeelandia legal entities, including European joint ventures. The policy is being implemented gradually across all legal entities.	Ultimate accountability lies with the Governance Committee HR, containing the Chief Executive Officer(CEO) and the Group HR Director. All MDs of the legal entities will be informed of the new policy, as they are targeted by it.

Human Rights Policy

Background	Content	Scope	Monitoring and accountability
Zeelandia has adopted the Human Rights policy as a key measure to align with international guidelines and European legislation such as the Forced Labour Regulation (FLR), ensuring the respect and protection of human rights across its operations. This policy is reinforcing the company's positive impact on terms of employment and the well-being of its own workforce.	The policy outlines Zeelandia's commitment to respecting and promoting human rights in all aspects of its operations, supply chains and business relationships, and outlines minimum expectations and obligations in these areas, including the prevention of human trafficking, forced or compulsory labour and child labour.	The policy applies to the entire Zeelandia Group including all its legal entities as well as its suppliers, business partners, customers and other relevant stakeholders in the supply chain.	Each local legal entity is responsible for implementing the policy, while the Group HR team is accountable for overseeing its implementation and execution across all legal entities. As a final layer, the Group CSR team will be responsible for monitoring that the implementation has been completed effectively.

Occupational Health and Safety Policy (OHS)

Background	Content	Scope	Monitoring and accountability
Zeelandia has adopted the OHS policy as a key measure to ensure a safe and healthy working environment. This policy is reinforcing the company's positive impact on health and safety of its own workforce.	The policy safeguards employee health and safety by outlining how Zeelandia manages and enforces health and safety standards across all workplaces under its control.	The policy applies to all employees and non-employees at Zeelandia's own workforce as well as workers whose workplace is controlled by Zeelandia, including joint ventures.	Each local legal entity is responsible for implementing the policy, while the Group SHE manager is accountable for overseeing and monitoring its execution across all legal entities. Appropriate actions are taken through to incident closure. As for the monitoring: - A Hazard Risk Assessment (Inventory) and Evaluation (RI&E) shall be used to identify potential risks at local level. An analysis happens at least annually or upon changes. - All incidents shall be reported, recorded and investigated. All reported cases shall be reviewed and followed by a Corrective and Preventive Action (CAPA) process where applicable at legal entity level. - Near-misses and hazard observations shall be proactively monitored and reviewed, followed by a CAPA on a legal entity level (if applicable).

Processes for engaging with own workers and workers' representatives about impacts [S1-2]

Zeelandia's employees can raise questions, concerns and material impacts through several formal and informal communication channels. Leaders, in particular MDs of legal entities and the HR function, are expected to maintain a close connection with the workforce and to use these channels to collect and process employee feedback. This ongoing dialogue helps to integrate employee perspectives into Zeelandia's strategy and to support a culture of trust and collaboration.

Engagement through works councils

Employees across all legal entities are free to join a trade union. Zeelandia currently does not have a global framework agreement with social partners.

Where required by national legislation, Zeelandia has established active works councils. In some legal entities there are legal employee representatives. On a country level, these discuss topics such as strategy, working conditions, health and safety, and training and development, and address specific issues as they arise, including potential impacts on employees from measures to reduce CO₂ emissions or the transition to greener operations.

Works council meetings typically involve senior management (usually the legal entity's managing director), local and/or Group HR and workers' representatives. In the Netherlands the CEO and the managing director of the Netherlands legal entity alternate attendance at these meetings. The frequency of meetings depends on local legislation and practice and can range from monthly to several times per year, with additional meetings held in the event of significant changes affecting employees.

Engagement through workplace surveys

Nearly all legal entities conduct regular employee engagement surveys. From 2026, all European legal entities will implement a common biannual engagement survey (Great Place to Work, see also 'Actions [S1-4]'), which covers aspects such as working conditions, leadership, culture and workplace atmosphere. Results are consolidated at Group level, shared with management and, where applicable, discussed with works councils in line with local legal requirements.

Survey outcomes are used to develop or adjust action plans at local, regional and Group HR level, and may lead to updates of existing policies or the development of new ones. Group-level policies and guidelines for employees are communicated on Zeelandia's internal platform and through Group and local management. Operational responsibility for engagement surveys and follow-up lies with the relevant legal entity's managing director and the Group CEO.

Engagement through safety surveys

Zeelandia also conducts an annual safety culture survey across all legal entities, including questions on employees' perceptions of workplace safety. Results are communicated widely and support the development of targeted improvement plans at legal entity level. To encourage ongoing dialogue on safety, Zeelandia uses tools such as cards to facilitate structured safety discussions.

Processes to remediate negative impacts and channels for own workers to raise concerns [S1-3].

Channels and approach for remediation

Zeelandia provides multiple accessible and confidential channels for employees to report concerns or raise questions without fear of retaliation. Individuals are encouraged to use whichever channel they feel most comfortable with. Available reporting options include:

- Direct manager or supervisor
- HR team
- Legal officer (where applicable)
- Works council (where applicable)
- Confidential counsellor or, where applicable, a whistleblower service

Channels and approach for remediation ➤ Three pathways.



Zeelandia has established three primary pathways to ensure that concerns are addressed appropriately and effectively. First, all legal entities have a trust person or confidential counsellor, usually an employee, but sometimes an external counsellor is available. This person can be approached with any breach, complaint, or sensitive matter, including issues related to employment terms, data protection, bribery, (psychological) safety or discrimination.

Second, a group-wide grievance mechanism and global whistleblower policy are being developed, and are expected to be implemented in the following years, in line with General Data Protection Regulation (GDPR) requirements. This will leverage best practices from some legal entities and comply with local legislation. Employees will be made aware of this policy through an annual virtual quiz about the ECoC (see *Actions [S1-4]*), that will include a section

on the whistleblower process. This group-wide grievance mechanism and global whistleblower policy will be overseen by Zeelandia’s Group HR and CSR Teams, ensuring effective implementation and ongoing monitoring.

Currently, the ECoC encourages employees globally to report any activity they suspect may be a violation of any law, regulation, policy or code at Zeelandia. Reports can be made through the abovementioned reporting channels, confidentially and, if preferred, anonymously.

Zeelandia explicitly prohibits retaliation against individuals who report concerns in good faith or participate in investigations. All reports are treated with strict confidentiality and are promptly and fairly investigated under the oversight of the designated whistleblower coordinator.

Some legal entities have already developed a local whistleblower policy, and others are still in the process of developing such a policy and currently rely on internal procedures for handling complaints.

For example, the Netherlands has rolled out a whistleblower policy. According to its procedure, once the report has been made, the reporter will be connected to a third-party trust person, safeguarding the individual’s confidentiality and ensuring appropriate follow-up. Typically, the reporter receives confirmation of receipt within seven working days after a concern has been submitted. The local HR department is responsible for further investigation, assessment of whether the issue is substantiated, and for determining what corrective actions are required. If the concern is validated, Zeelandia will determine suitable remediation measures.

A third remediation route is the group-wide Incident Management Procedure and its accompanying Escalation Protocol. These ensure effective management of all kinds of incidents, including HR-related issues. For example, this procedure can be used to implement remediation measures after a health & safety incident.

Targets [S1-5]

In relation to IROs and associated policies, Zeelandia has set the following targets for its own workforce.

Leadership	
100% fair and equal pay	Each year, Zeelandia employees will receive fair and equal pay, meaning at least the minimum wage for their country or region and a maximum pay gap below 5%. This target is aligned with Zeelandia’s remuneration policy and the project on equal pay. The pay gap will be monitored using an external business intelligence tool.
Zero substantiated human rights breaches	Before the FLR comes into effect, Zeelandia aims to ensure that zero human rights breaches are substantiated across the Group, its legal entities, and the supply chain. This target is aligned with the Human Rights policy and associated training.
Employee Relations	
-	Currently Zeelandia has not set specific quantitative targets for this lever.
Workplace culture	
Score 7/10 in GPTW	Zeelandia aims to achieve at least a 7 out of 10 score in the GPTW questionnaire (as calculated according to GPTW own methodology), to obtain a robust view of the working culture at the company.
Health and Safety	
Zero injuries and fatalities	Zeelandia is continuously working to improve employee health and safety in the workplace, aiming for zero injuries and fatalities. These efforts are aligned with the OHS policy and the related actions (see <i>Actions [S1-4]</i>).

Actions [S1-4]

Zeelandia has defined the following key actions and initiatives to manage IROs, implement policies and achieve targets.

Levers	Key actions	Description	Scope	Expected outcome	Related policies and targets	Time horizon
Leadership	Leadership 2025 project	Cornerstone of the human rights sustainability strategy, consisting of leadership training modules (e.g. people, finance, strategy) and a result-oriented performance toolkit, based on the Scaling Up management framework.	Senior management	Improved quality of leadership and performance.	Not applicable	Continued implementation in 2026 (building on previous training sessions in 2024-2025).
	Project on Equal Pay	A project aimed at ensuring fair and equal pay across the organisation and compliance with applicable regulations in this area. The project started with a Readiness Assessment workshop to collect all necessary data, followed by the implementation of a pay equity analysis tool in European countries. Based on the results an Equal and Fair Pay Programme action plan has been developed.	Own employees	Compliance with EU legislation, specifically the Pay Transparency Directive, and alignment with international business principles on fair and equal pay.	Remuneration policy (see Policies [S1-1]) Target of 100% fair and equal pay (see Targets [S1-5])	In November 2025 a pilot was launched in seven EU legal entities, with subsequent rollout to all other legal entities.
	Succession planning	Development of succession plans for key senior management positions, identifying the best possible candidate for each role.	Senior management	Securing Zeelandia's future success through effective succession planning across all leadership positions.	Not applicable	Continuous process
Employee relations	ECoC E-test/ quiz	Digital assessment to raise awareness and test understanding of the ECoC.	Own employees	Improved awareness on ECoC topics, to promote a compliant mindset and practices.	ECoC and Human Rights Policy (see Policies [S1-1]) 100% employee adherence to the ECoC (see Targets [S1-5])	Early 2026
	Training on human rights	Training programme to educate employees on human rights principles, with a focus on identifying possible breaches and forced labour risks.	Own employees	Awareness among all employees of the human rights policy, its consequences and the procedure to follow if any breach occurs.	Human Rights Policy (see Policies [S1-1]) 100% respect for human rights (see Targets [S1-5])	2026
	Development of a global whistleblower policy	Development of a global whistleblower policy, as a template for each legal entity's individual whistleblower policy.	Own employees and external stakeholders	Individual legal entities' whistleblower policies that guarantee minimum whistleblower rights in line with the global policy.	ECoC and Human Rights Policy (see Policies [S1-1])	2026
	Development of a grievance mechanism	Development of a formal process that allows employees and external stakeholders to raise concerns or report breaches.	Own employees and external stakeholders	<ul style="list-style-type: none"> - Improved transparency and trust. - Early detection and resolution of issues. - Compliance with legal and ethical standards. - Enhanced employee engagement. 	ECoC and Human Rights Policy (see Policies [S1-1])	2026
	Group HR system	A centralised platform to manage all HR processes across Zeelandia and register/consolidate workforce data in one platform.	Own employees	More transparent and accurate data management to support CSRD reporting, and to support initiatives aimed at employee well-being and performance.	Not applicable	2026
Workplace culture	GPTW initiative	Development and rollout of a biannual survey to collect feedback, to identify ways of creating or boosting a high-trust and consistently positive employee experience. The survey will take into account the local culture of each legal entity.	Own employees	Improved employee satisfaction and commitment, by systematically gathering their insights.	Not applicable	Rollout in the Netherlands (2025), Belgium (2026), then for other legal entities.
Health and safety	Health and safety measures	Policies and practices to ensure a safe and healthy working environment, including risk prevention, incident reporting and employee well-being initiatives.	All employees and non-employees within Zeelandia's facilities	<ul style="list-style-type: none"> - Implementation and maintenance of Health & Safety Management Systems. - Risk Assessment and Evaluation, annually or when changes occur. - Personal Protection Equipment (EPP) and related training. - Reporting and investigation of all incidents. - Sharing of learnings across legal entities. 	OHS policy (see Policies [S1-1]) Zero injuries and fatalities at the workplace (see Targets [S1-5])	Continuous process

Metrics.

Characteristics of employees [S1-6]

Accounting principles	
The reported figures are compiled by aggregating data from all legal entities in accordance with the definitions below. Headcount and Full-Time Equivalent (FTE) figures are reported as at the end of the reporting period. Employees working for the corporate Group are counted under the country in which they work, except for the FTE overview by contract type and gender, where they are included under the Netherlands. For Germany, limited extrapolation was applied for data completeness.	
Leading definitions	
Employee	A person who is in an employment relationship with Zeelandia and on its payroll.
FTE	A unit used to express working time of an employee (or group of employees) in relation to a full-time schedule. Local definitions may vary. In this report FTEs are calculated using the local definition and aggregated at Group level, disregarding differences in local definitions.
Permanent employee	An employee with an indefinite-term contract.
Temporary employee	An employee with a fixed-term contract.
Non-guaranteed hours employee	An employee without a guaranteed minimum or fixed number of working hours.
Employee turnover rate	The employee turnover rate is calculated as the number of employees that left the company during the reporting period, divided by the total headcount at the beginning of the reporting year.

Employee headcount by gender and country at year-end 2025			
Country	Male	Female	Totals
Belgium	74	38	112
Brazil	243	65	308
Czech Republic	133	91	224
Germany	138	42	180
Hungary	15	11	26
Indonesia	178	51	229
Italy	50	18	68
Lithuania	9	9	18
Netherlands	281	115	396
Philippines	6	3	9
Poland	130	72	202
Romania	68	37	105
Russia	83	57	140
Slovakia	20	12	32
Spain	28	17	45
Turkey	42	16	58
United Kingdom	76	50	126
Ukraine	136	48	184
Totals	1,710	752	2,462

Zeelandia operates in a highly seasonal market, with demand peaks around festive periods and holidays. This seasonality impacts the company's workforce structure, particularly in the use of temporary contracts and flexible working arrangements. While permanent employees form the core of the company's workforce, temporary staff are engaged during peak periods to ensure continuity of production and customer service. In some countries (such as the Czech Republic and the Netherlands) it is a common practice to offer new employees a temporary contract at first. The impact of seasonality should be understood as inherent to the nature of the company's business rather than as indicators of instability.

Zeelandia only has employees with non-guaranteed zero hours contracts in the Czech Republic and Ukraine, during seasonal work or to cover temporary staff shortages.

Employee turnover within Zeelandia is largely influenced by the composition of its workforce and the nature of its employment arrangements. As a manufacturing company, Zeelandia experiences seasonal fluctuations in production volumes, which Zeelandia responds to through the engagement of temporary and nonguaranteed hours employees.

Additional drivers of employee turnover include organisational changes, such as restructurings, and adjustments in workforce arrangements, including transitions from temporary employment contracts to agency workers. Employee turnover is also influenced by local labour market conditions in the countries where Zeelandia operates.

Employee FTE by contract type, gender and country at year-end 2025							
Country	Permanent employees		Temporary employees		Non-guaranteed hours employees		Totals
	Male	Female	Male	Female	Male	Female	
Belgium	68.70	34.00	1.00	0.00	0.00	0.00	103.70
Brazil	238.00	59.00	5.00	6.00	0.00	0.00	308.00
Czech Republic	104.00	71.50	20.00	10.80	9.00	9.00	224.30
Germany	134.01	36.93	1.11	3.32	0.00	0.00	175.37
Hungary	15.00	11.00	0.00	0.00	0.00	0.00	26.00
Indonesia	131.00	51.00	47.00	0.00	0.00	0.00	229.00
Italy	49.00	16.00	1.00	0.00	0.00	0.00	66.00
Lithuania	9.00	9.00	0.00	0.00	0.00	0.00	18.00
Netherlands	250.22	77.06	20.81	10.14	0.00	0.00	358.23
Philippines	6.00	3.00	0.00	0.00	0.00	0.00	9.00
Poland	107.90	70.00	19.50	1.00	0.00	0.00	198.40
Romania	68.00	34.00	0.00	1.00	0.00	0.00	103.00
Russia	82.00	56.40	1.00	3.00	0.00	0.00	142.40
Slovakia	20.00	12.00	0.00	0.00	0.00	0.00	32.00
Spain	27.00	15.00	0.00	0.00	0.00	0.00	42.00
Turkey	42.00	16.00	0.00	0.00	0.00	0.00	58.00
United Kingdom	75.40	48.40	2.00	0.00	0.00	0.00	125.80
Ukraine	103.00	44.00	14.00	1.00	19.00	3.00	184.00
Totals	1,530.23	664.29	132.42	36.26	28.00	12.00	2,403.20

Employee turnover in 2025		
Metric	Unit	Value
Own employee turnover Rate	%	19.13
Headcount of own employee turnover	Headcount	477

Characteristics of non-employees [S1-7]

Accounting principles	
The reported figures are compiled by aggregating data from all legal entities in accordance with the definitions provided below.	
FTE figures reported as at the end of the reporting period.	
Leading definitions	
Non-employee	A person who performs work for Zeelandia Group but is not in an employment relationship with the company, and therefore not on its payroll.
FTE	A unit used to express working time of an employee (or group of employees) in relation to a full-time schedule. Local definitions may vary. In this report FTEs are calculated using the local definition and aggregated at Group level, disregarding differences in local definitions.

The table on the right shows the number of non-employees (in FTEs) across the countries in which Zeelandia is active. The majority of non-employees are agency workers. Non-employees' duties are mostly linked to seasonal work in countries with manufacturing sites, giving the company more flexibility in adjusting to monthly production plans. For the Netherlands specifically, non-employees are engaged in the context of an ongoing implementation of an Enterprise Resource Planning system.

Non-employee headcount at year-end 2025	
Country	FTE
Belgium	5.70
Brazil	39.00
Czech Republic	4.00
Germany	5.53
Hungary	0.00
Indonesia	71.00
Italy	4.00
Lithuania	0.00
Netherlands	25.81
Philippines	0.00
Poland	31.40
Romania	3.00
Russia	4.80
Slovakia	0.00
Spain	3.53
Turkey	0.00
United Kingdom	0.00
Ukraine	0.00
Total	197.77

Collective bargaining coverage and social dialogue [S1-8]

There is currently no agreement in place with employees for representation by a European Works Council.

Accounting principles

The reported percentages are calculated using the number of own employees covered as the numerator and the total number of own employees at the end of the reporting period as denominator. Countries indicated with an asterisk in the table on the right have fewer than 50 employees and are included for completeness.

Collective bargaining coverage & social dialogue at year-end 2025

	Employees covered by collective bargaining agreements [%]	Employees covered by worker's representatives [%]
EEA Countries		
Belgium	100.00	1.80
Czech Republic	0.00	0.00
Germany	100.00	4.02
Hungary*	0.00	100.00
Italy	0.00	0.00
Lithuania*	0.00	0.00
Netherlands	100.00	2.60
Poland	0.00	1.49
Romania	100.00	100.00
Slovakia*	0.00	0.00
Spain*	100.00	100.00
Sub-total EEA	59.52	14.10
Non-EEA Countries		
Brazil	100.00	0.33
Indonesia	100.00	24.02
Philippines*	0.00	0.00
Russia	0.00	0.00
Turkey	0.00	0.00
United Kingdom	0.00	0.00
Ukraine	0.00	0.00
Sub-total non-EEA	50.95	5.31
Total	55.85	10.34

Adequate wages [S1-10]

All employees receive an adequate wage. Zeelandia consistently offers locally competitive compensation, in line with the EU Adequate Minimum Wages Directive and/or national legislation.

In addition to providing all employees with adequate wages, Zeelandia recognises the need for greater focus on equal pay. The company has initiated ‘Project Equal Pay’ (see [Actions \[S1-4\]](#)), which aims to enhance understanding of overall remuneration, in line with the Directive (EU) 2023/970 of the European Parliament and of the Council of 10 May 2023 on pay transparency. In future reporting, Zeelandia expects to be able to provide a more detailed assessment of this data point.

Social protection [S1-11]

Most employees are covered by social protection against loss of income due to the five major life events outlined in the ESRS (sickness, unemployment, employment injury, parental leave and retirement). Permanent employees are covered by applicable social protection schemes in the countries where the company operates. An exception applies in Turkey for retirement. Temporary employees are also mostly covered by social protection schemes. Limited exceptions apply, including unemployment coverage in Brazil, parental leave in the Philippines, and retirement benefits in the Philippines and Turkey.

In a limited number of countries, employees may be offered non-guaranteed hours. In the Czech Republic and Ukraine, employees with this type of contract are covered for all types of events. For countries where this type of hiring is not applicable, social protection for this category of employees is not considered here.

Health and safety metrics [S1-14]

Zeelandia places a strong emphasis on maintaining a healthy and safe working environment. As a manufacturing company, its goal is to ensure an accident-free environment. All employees, including those in joint ventures, are covered by the OHS Policy (see [Policies \[S1-1\]](#)). The company has implemented a comprehensive Health and Safety Management system that includes cross-border internal safety audits, safety culture development initiatives, and structured documentation processes. The system is internally governed and continuously improved to strengthen the company’s safety performance.

The table on the right presents health and safety metrics for the 2025 reporting period, aligned with ESRS requirements. Non-employees have not yet been included. Work-related injuries and work-related ill health are reported separately. Data on ill health may be incomplete due to legal restrictions and privacy considerations.

6 1,1% of the total datasets on worked hours are missing.

7 The definition requests calendar days, however, harmonisation is still ongoing. Therefore this number should be considered with caution as this is a mix of calendar days and working days.

Accounting principles	
The reported figures are compiled by aggregating data from all legal entities in accordance with the definitions below. The data covers the full reporting period.	
Leading definitions	
Work-related ill health	Chronic occupational diseases, stress-related issues or progressive physical conditions caused by work.
Work-related injuries	Immediate physical harm linked to work-related accidents or incidents.
TRIR	The Total Recordable Incident/Injury Rate (TRIR) represents the number and rate of recordable workrelated injuries, including highconsequence injuries and fatalities. It includes workrelated injuries occurring during companyorganised transport and workfromhome activities where directly attributable to work, and excludes non-work-related commuting accidents. It is recorded per 200,000 working hours and converted for reporting purposes to a rate per 1,000,000 working hours, by multiplying the tracked number by a factor of five.
Lost-Time Injury Days	Working days away from work and/or days of restricted work activity beyond the date of injury or onset of illness. The day on which the injury or illness occurred is not counted as a lost-time day. Calendar days are counted in line with the Group definition, although this definition has not yet been implemented in all local monitoring systems. Zeelandia is working towards harmonised reporting to improve data accuracy.

Health & safety metrics	Work-related ill health	Work-related injuries	Total
The number of fatalities for own employees.	0	0	0
Rate of recordable work-related injuries (TRIR) per 1,000,000 working hours	N.A.	4.5 ⁶	4.5
The number of injury cases recorded	34	25	59
The number of days lost ⁷	4,187	326	4,513

Work-life balance metrics [S1-15]

Accounting principles

The reported figures are compiled by aggregating data from all legal entities. Data quality for the percentage of employees who are entitled to family-related leave could be improved, since family-related leave may be interpreted differently between countries.

Leading definitions

Family-related leave	Leave including maternity leave, paternity leave, parental leave, carer's leave and bereavement leave.
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94.32% of the employees are entitled to family-related leave.

Family-related leave in 2025

% of employees entitled	94.32%
% of employees that took the leave	7.76%
Male	58.67%
Female	41.33%



Governance Business conduct G1.

A strong, Group wide corporate culture is the backbone of Zeelandia's long term success. **Our Business Principles, ECoC and SCoC set clear expectations for ethical behaviour** in our own operations and across the value chain. In 2025, we strengthened sustainability governance by establishing a dedicated CSR

team and **publishing our first Sustainability Statement prepared in line with CSRD**, reinforcing transparency, accountability and a speak up culture supported by monitoring, reporting and ongoing dialogue.

Strategy.

Material IROs and their interaction with strategy and business model [SBM-3, ESRS 2]

The 2024 DMA identified two material impacts and one opportunity related to Zeelandia's corporate culture. For more information on the DMA process, see '[Description of the process to identify and assess material IROs \[IRO-1\]](#)'.

Topic	Sub-topic	IRO type	- / +	Description	Time horizon	Concentration
G1	Corporate culture	Impact	+	Zeelandia's commitment to a robust company culture solidifies its foundation for sustainable success, benefiting employees, customers, and the organization as a whole.	Mid term	Own operations
		Impact	+	Zeelandia employs a Supplier Code of Conduct to ensure that both suppliers and customers share key values that are fundamental to the company. This approach promotes mutual trust and alignment, fostering strong and ethical business relationships.	Mid term	Value chain
		Opportunity		A positive company culture leads to higher employee retention and attracts new talent easily. Employees are more engaged and motivated, resulting in improved performance and higher quality work.	Mid term	Own operations

The first positive impact concerns Zeelandia's own operations, where a strong corporate culture supports sustainable success and benefits the organisation and its stakeholders. The second positive impact extends across the value chain. Through its SCoC, Zeelandia seeks to ensure that suppliers and business partners uphold the company's core values and responsible business principles. The identified opportunity is that a positive corporate culture can improve employee retention, attract new talent and enhance business performance. This is particularly relevant for Zeelandia as a family-owned business, where employee loyalty and a strong culture are highly valued.

Strategy

To strengthen transparency and good governance, Zeelandia has implemented a policy framework for responsible business conduct and a values-driven corporate culture.

Central to this framework are the ECoC (see [Policies \[S1-1\]](#)) and Zeelandia's Business Principles (see [Business conduct policies and corporate culture \[G1-1\]](#)), which set standards for ethical behaviour, legal compliance and personal accountability across the organisation.

Zeelandia develops its corporate culture through leadership commitment, employee engagement and consistent internal communication. Cultural values are reinforced through internal training and open dialogue, including a 'Talk About It' initiative. The corporate culture itself and effectiveness of policies are evaluated through management oversight, confidential reporting mechanisms and periodic reviews to ensure alignment with legal, ethical and societal expectations.

The company's efforts to strengthen corporate culture will benefit from other initiatives,

such as the Governance House project. This will create a central, accessible repository for policies and related documents, to improve transparency around governance matters and create a single, reliable point of reference for all employees globally.

Together, these policies and practices underpin Zeelandia's commitment to conducting business with integrity and to building a corporate culture rooted in trust, responsibility and mutual respect.

Embedding sustainability in Zeelandia's corporate culture

In 2025, Zeelandia strengthened its sustainability efforts by establishing a dedicated CSR team to drive its sustainability ambitions and projects on a full-time basis. During the year, the company also worked on its first Sustainability Statement prepared

in line with CSRD, which is published voluntarily, and ahead of external obligations, to demonstrate Zeelandia's commitment to transparency and sustainability. Significant time and resources were invested in this project, which will support Zeelandia's continued efforts to embed sustainability in its corporate culture and governance structure.

Business conduct policies and corporate culture [G1-1].

The material IRO Corporate Culture is affected by a set of core policies and procedures, which define expected behaviour, clarify responsibilities and support the implementation of Zeelandia’s corporate culture across the Group and its value chain.

Zeelandia Business Principles

Background	Content	Scope	Monitoring and accountability
Zeelandia has adopted these principles as a foundation for its operations and interactions with stakeholders. These principles are related to the material IRO Corporate Culture.	The principles outline Zeelandia’s core business principles, ensuring all operations are conducted with integrity, ethics and good governance.	The principles apply to all business relations Zeelandia conducts.	There is no specific monitoring for this policy. Every person doing business relations with Zeelandia is accountable for their implementation.

Corporate Social Responsibility Policy (CSR)

Background	Content	Scope	Monitoring and accountability
Zeelandia has adopted the CSR policy as a key document to outline its strategy for achieving sustainability objectives. This policy is related to the material IRO Corporate Culture.	The policy covers social, environmental and governance aspects and how Zeelandia address and integrates them in its business strategy.	The policy applies to all Zeelandia legal entities, business partners and stakeholders.	The accountable team for the implementation of the policy is the CSR team. The local legal entities are responsible for its local implementation. This implementation will be supervised by the Group CSR team.

Supplier Code of Conduct (SCoC)

Background	Content	Scope	Monitoring and accountability
Zeelandia has adopted the SCoC as a key document outlining the minimum standards of conduct expected from its suppliers. This code is related to the material IRO Corporate Culture.	The code contains minimum requirements on environmental, social and human rights aspects that suppliers need to comply with to do business with Zeelandia.	The code applies to suppliers as a contractual clause.	The accountable team for the implementation is the Group Procurement team. In the event of a material non-conformance Zeelandia must be informed promptly and effective measures will be taken.

Monitoring/performance

Zeelandia has established clear mechanisms for identifying, reporting, and investigating concerns related to unlawful conduct or breaches of internal policies, including its ECoC (see *Policies [S1-1]*) and the Business Principles described above. These mechanisms are designed to promote transparency, accountability, and a speak-up culture within the organisation (see *Processes to remediate negative impacts and channels for own workers to raise concerns [S1-3]*).

In case of material non-conformances, Zeelandia also has access to an established procedure for escalating and managing incidents. The Group Incident Management Procedure enables swift identification, escalation, investigation, resolution and prevention of serious incidents related to Zeelandia’s production facilities. This process is applicable throughout Zeelandia, including all its legal entities, and covers incidents involving employees, products and/or customers. The procedure enables coordinated management of escalated incidents across the Group. The Group QESHR-OHS Manager has primary responsibility (alternatively, the Group QESHR Director). A Group Task Force with specialists will serve as the company’s ‘nerve centre’ while managing the incident.

Training

Zeelandia emphasises the importance of ethical behavior and compliance with its ECoC and Business Principles through active leadership engagement, internal communication, and employee accountability. While the company does not currently have a formal, structured training program dedicated solely to business conduct, all employees are expected to read, understand, and apply the principles outlined in the ECoC as part of their onboarding and daily responsibilities.

Managers are responsible for promoting awareness of the ECoC and are encouraged to facilitate discussion around ethical decision-making and business dilemmas. Guidance is provided in the form of accessible documents, internal communications, and one-on-one conversations, especially when employees face uncertainty or ethical questions. Zeelandia is currently evaluating opportunities to further formalise its approach to business conduct training.

Annex.

Full overview of legal entities

Overview of legal entities (consolidated)		
Country	Ownership	Legal Entity
Belgium	100%	Aldia N.V., Oudenaarde
Belgium	100%	N.V. Zeelandia, Wommelgem
Belgium	100%	J.H. Wouters N.V., Lokeren ⁸
Brazil	100%	Emulzint Ltda., Jundiai
Czech Republic	100%	Zeelandia spol. s.r.o., Malsice
Germany	100%	Zeelanco Verwaltungs GmbH, Frankfurt am Main
Germany	100%	Zeelandia GmbH & Co. KG, Frankfurt am Main
Germany	100%	Zeelandia van Esso GmbH, Trittau
Germany	100%	Wigo GmbH Aromen & Backmittel, Trittau
Hungary	100%	Magyar Zeelandia KFT, Budapest
Indonesia	100%	PT Zeelandia Indonesia, Tangerang
Indonesia	100%	PT Seelindo Sejahterata, Tangerang
Italy	100%	Zeelandia S.p.A., Ossona
Lithuania	100%	UAB Zeelandia, Klaipėdos
Netherlands	N/A	Koninklijke Zeelandia Groep B.V.
Netherlands	100%	Zeelandia-BakeCanto Holding B.V., Zierikzee
Netherlands	100%	Zeelandia H.J. Doeleman B.V., Zierikzee
Netherlands	100%	Zeelandia International Holding B.V., Zierikzee
Netherlands	100%	Zeelco B.V., Zierikzee
Pakistan	60%	Zeelandia Pakistan (Private) Limited
Philippines	100%	Zeelandia Philippines Inc., Manila
Poland	100%	Zeelandia Sp. zo.o., Poznań
Romania	100%	S.C. Zeelandia SRL, Iasi
Russia	100%	Zeelandia OOO, Elino
Slovakia	100%	Zeelandia s.r.o., Kosice
Spain	100%	Zeelandia Productos Alimentarios S.A., Santa Margarida I els Monjos
Turkey	100%	Zeelandia Gıda Sanayi ve Ticaret Anonim Şirketi
United Kingdom	100%	Zeelandia Holdings (UK) Ltd., Billericay
United Kingdom	100%	Zeelandia Limited, Colchester
United Kingdom	100%	James Fleming & Company Ltd., Glasgow ⁹
United Kingdom	100%	W.T. Mather Limited
Ukraine	100%	LLC Zeelandia, Brovary
Ukraine	100%	S.C. Zeelandia, Brovary

⁸ The company was liquidated in the 2025 financial year.

⁹ Operational until 1st May 2025.

¹⁰ A 100% subsidiary of Sefco Zeelandia S.A. (Greece).

¹¹ A 100% subsidiary of Zeelandia Bakery Ingredients (Wuxi) Co. Ltd (China).

Overview of legal entities (non-consolidated)		
Country	Ownership	Legal Entity
Bulgaria	50%	Zeelandia EOOD, Sofia ¹⁰
China	50%	Zeelandia Bakery Ingredients (Wuxi) Co. Ltd
China	50%	Wuxi Chileeto Trading Co., LTD ¹¹
Greece	50%	Sefco Zeelandia S.A., Athene
India	50%	Fine Zeelandia Private limited company, Mumbai
Portugal	50%	Prodite Zeelandia Produtos Alimentares Lda, Rio Tinto
Serbia	50%	Zeelandia D.O.O. Beograd ¹⁰

Overview of Disclosure Requirements [IRO-2]

ESRS 2		
Disclosure Requirement	Brief explanation	Where to find?
BP-1	General basis for preparation	p. 50
BP-2	Specific circumstances	p. 51
GOV-1 ¹²	The role of the administrative, executive and supervisory bodies	p. 51
GOV-2	Information provided to and sustainability matters addressed by the administrative, executive and supervisory bodies	p. 51
GOV-3	Integration of sustainability-related performance in incentive schemes	p. 55
GOV-4	Statement on sustainability due diligence	Not disclosed
GOV-5	Risk management and internal controls over sustainability reporting	Not disclosed
SBM-1	Strategy, business model and value chain	p. 56
SBM-2	Interests and views of stakeholders	Not disclosed
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	p. 57
IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	p. 59
IRO-2	Disclosure requirements	p. 60, this table
ESRS E1		
GOV-3 [ESRS 2]	Integration of sustainability-related performance in incentive schemes	p. 55
E1-1	Transition plan for Climate Change Mitigation	Not disclosed
SBM-3 [ESRS 2]	Material impacts, risks and opportunities related to climate change and their interaction with strategy and business model	p. 62
IRO-1 [ESRS 2]	Processes to identify and assess material climate-related impacts, risks and opportunities	p. 59
E1-2	Policies related to climate change	p. 64
E1-3	Actions and resources related to climate change	p. 66
E1-4	Targets related to climate change	p. 65
E1-5	Energy consumption and mix	p. 68
E1-6	Gross Scopes 1, 2, 3 and total GHG emissions	p. 71
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	Not disclosed
E1-8	Internal carbon pricing	N/A
E1-9	Anticipated financial effects from physical and transition risks and potential climate-related opportunities	Not disclosed

ESRS S1		
SBM-2 [ESRS 2]	Interests and views of stakeholders	Not disclosed
SBM-3 [ESRS 2]	Material impacts, risks and opportunities related to own workforce and their interaction with strategy and business model	p. 76
IRO-1 [ESRS 2]	Processes to identify and assess material climate-related impacts, risks and opportunities	p. 59
S1-1	Policies related to own workforce	p. 77
S1-2	Processes for engaging with own workers and worker's representatives about impacts	p. 78
S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	p. 78
S1-4	Actions related to own workforce	p. 80
S1-5	Targets related to own workforce	p. 79
S1-6	Characteristics of the employees	p. 81
S1-7	Characteristics of non-employees	p. 83
S1-8	Collective bargaining coverage and social dialogue	p. 84
S1-9	Diversity metrics	Not material
S1-10	Adequate wages	p. 85
S1-11	Social protection	p. 85
S1-12	Persons with disabilities	Not material
S1-13	Training and skills development metrics	Not material
S1-14	Health and safety indicators	p. 85
S1-15	Work-life balance indicators	p. 86
S1-16	Compensation metrics	Not material
S1-17	Incidents, complaints and sever human rights impacts	Not material
ESRS G1		
GOV-1 [ESRS 2]	The role of the administrative, executive and supervisory bodies	p. 51
IRO-1 [ESRS 2]	Processes to identify and assess material impacts, risks and opportunities related to corporate culture	p. 59
G1-1	Business conduct policies and corporate culture	p. 89
G1-2	Management of relationships with suppliers	Not material
G1-3	Prevention and detection of corruption and bribery	Not material
G1-4	Confirmed incidents of corruption and bribery	Not material
G1-5	Political influence and lobbying activities	Not material
G1-6	Payment practices	Not material

12 For readability we have already adopted the simplified, merged ESRS for GOV-1 and GOV-2.

EU Taxonomy tables.

The tables for the performance indicators show the proportion of turnover, CapEx and OpEx derived from economic activities in line with the EU Taxonomy.

Turnover

Economic Activities (1)	Code (2)	Absolute turnover (3)	Proportion of Turnover (4)	Substantial Contribution Criteria						DNSH criteria ("Does Not Significantly Harm")						Minimum Safeguards (17)	Taxonomy aligned proportion of total turnover, year N (18)**	Category (enabling activity) (20)	Category (transitional activity) (21)
				Climate Change Mitigation (5)*	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity and eco systems (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)				
Text		Millions, local CCY	%	%	%	%	%	%	%	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES				0%															
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
			0%	0%	0%	0%	0%	0%	0%								0%		
			0%	0%	0%	0%	0%	0%	0%								0%		
			0%	0%	0%	0%	0%	0%	0%								0%		
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0,00	0%	0%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	0%	0%	0%
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Construction of new buildings		0,00	0%																
			0%																
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		0,00	0%																
Total (A.1+A.2)		0,00	0%																
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy-non-eligible activities		606.733.308,00	100%																
Total (A+B)		606.733.308,00	100%																

* For the purposes of this illustrative template, this figure shows the: Taxonomy-aligned turnover of the activity / Total Taxonomy eligible turnover of the activity.

** Taxonomy-aligned turnover of the activity/ Total turnover of undertaking.

Legal Disclaimer

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For more information on the qualitative reporting requirements under the EU Taxonomy, please refer to Delegated Regulation (EU) 2021/2178 ('Disclosures Delegated Act').

CapEx

Economic Activities (1)	Code (2)	Absolute CapEx (3)	Proportion of CapEx (4)	Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')						Minimum Safeguards (17)	Taxonomy aligned proportion of total CapEx, year N (18)**	Category (enabling activity) (20)	Category (transitional activity) (21)
				Climate Change Mitigation (5)*	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity and ecosystems (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)				
Text		Millions, local CCY	%	%	%	%	%	%	%	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES			33%																
A.1. CapEx of environmentally sustainable activities (Taxonomy-aligned)																			
			0%	0%	0%	0%	0%	0%	0%								0%		
			0%	0%	0%	0%	0%	0%	0%								0%		
			0%	0%	0%	0%	0%	0%	0%								0%		
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0,00	0%	0%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	0%	0%	0%
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned)																			
Construction of new buildings (CapEx B)		4.136.616,00	28,1%																
Electricity generation using solar photovoltaic technology (CapEx A)		252.918,00	1,7%																
Installation, maintenance and repair of energy efficiency equipment (CapEx C)		46.043,00	0,3%																
Installation, maintenance and repair of renewable energy technologies (CapEx C)		199.470,00	1,4%																
Renovation of existing buildings (CapEx B)		159.829,00	1,1%																
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		4.794.876,00	32,6%																
Total (A.1+A.2)		4.794.876,00	32,6%																
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Capex of Taxonomy-non-eligible activities		9.908.741,00	67,4%																
Total (A+B)		14.703.617,00	100%																

* For the purposes of this illustrative template, this figure shows the: Taxonomy-aligned turnover of the activity / Total Taxonomy eligible turnover of the activity.

** Taxonomy-aligned CapEx of the activity/ Total CapEx of undertaking.

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OpEx

Economic Activities (1)	Code (2)	Absolute OpEx (3)	Proportion of OpEx (4)	Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')						Minimum Safeguards (17)	Taxonomy aligned proportion of total OpEx, year N (18)**	Category (enabling activity) (20)	Category (transitional activity) (21)
				Climate Change Mitigation (5)*	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity and ecosystems (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)				
Text		Millions, local CCY	%	%	%	%	%	%	%	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES			0%																
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
			0%	0%	0%	0%	0%	0%	0%								0%		
			0%	0%	0%	0%	0%	0%	0%								0%		
			0%	0%	0%	0%	0%	0%	0%								0%		
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0,00	0%	0%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	0%	0%	0%
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Construction of new buildings (OpEx A)		0,00	0%																
Construction of new buildings (OpEx B)		0,00	0%																
Construction of new buildings (OpEx C)		0,00	0%																
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		0,00	0%																
Total (A.1+A.2)		0,00	0%																
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy-non-eligible activities		87.651.267,00	100%																
Total (A+B)		87.651.267,00	100%																

* For the purposes of this illustrative template, this figure shows the: Taxonomy-aligned turnover of the activity / Total Taxonomy eligible turnover of the activity.

** Taxonomy-aligned OpEx of the activity/ Total OpEx of undertaking.

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For more information on the qualitative reporting requirements under the EU Taxonomy, please refer to Delegated Regulation (EU) 2021/2178 ('Disclosures Delegated Act').

Nuclear energy and fossil fuel related activities

Nuclear energy related activities		
1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO

Fossil gas-related activities		
1.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
2.	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
3.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO

Forward-looking statement

This sustainability report has been prepared in good faith using the information available for Zeelandia at the time of publication. The report is intended to describe sustainability IROs, together with Zeelandia’s targets, actions and ambitions. It has been prepared in line with the CSRD and its applicable standards, to the maximum extent practicable for Zeelandia. However, it does not constitute a formally verified or externally assured Sustainability Statement.

The report contains forward-looking statements concerning Zeelandia’s sustainability disclosures. These statements reflect future expectations that are based on the management’s current ambitions, assumptions, and legal obligations. Forward-looking statements are subject to known and unknown risks and uncertainties that may arise after the publication of the report, and could alter actual plans, expectations, targets, or ambitions as disclosed in this report.

Forward-looking statements include among others, certain disclosures based on estimates, assumptions and third-party information, and may be refined over time as data quality, methodologies and regulatory guidance evolve. Each forward-looking statement speaks only as of the date of this report. Zeelandia does not undertake any obligation to publicly update or revise any forward-looking statement as a result of new information or future events other than as required by Dutch and European Law. Where appropriate, information may be updated or corrected in future reporting cycles.

This report is provided for transparency and information purposes only and should not be interpreted as a guarantee or as creating legally enforceable obligations. In light of the risks described above, actual results could differ materially from those stated, implied or inferred from the forward-looking statements contained in this report.

Acknowledgements

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We thank **Fortelle** for their professional copywriting and editing support and **De Zaak Fortuin** for the creative visual design that brings this report to life. This collective effort reflects our shared commitment to transparency, sustainability, and continuous improvement.

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