



# ESG REPORT 2024

May 2025





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1 INTRODUCTION

# 1.1 FOREWORD

As the CFO of Freshclusive, I am proud to reflect on a year of growth, resilience, and our commitment to sustainable practices that align with global Environmental, Social, and Governance (ESG) standards. Freshclusive operates with a unique mission: to deliver the freshest produce across the globe, while continuously striving to reduce our environmental footprint throughout our supply chain. Our journey is about more than just export; it is about cultivating a sustainable business model that positively impacts people and the planet.

Our operations are centred in Aalsmeer, where 70% of our exports pass through our dedicated facility and the remaining 30% is sourced from diverse growing regions. From there, our products are flown directly to key markets overseas, allowing us to maintain a robust and flexible supply chain. Although the majority of our produce travels by air to ensure freshness, we have taken proactive steps to explore container shipping as a lower-carbon alternative where feasible.

This year, Freshclusive has deepened its commitment to responsible sourcing, environmental stewardship, and fair practices throughout our operations. In alignment with our ESG goals, we have implemented measures to optimise resource use and reduce waste at every step. We are actively working to measure and lower our carbon emissions, focusing on the aspects of our logistics and distribution that contribute most to our footprint. Through partnerships with suppliers and logistics experts, we are identifying ways to reduce emissions associated with air freight, particularly for high-demand routes.

Our commitment to the communities we serve extends beyond business. Freshclusive believes in supporting our growers by fostering fair working conditions, promoting health and safety standards, and advocating for economic development in every region where we operate. We are proud to work closely with suppliers who share our values and are committed to fair labour practices, resource efficiency, and sustainable farming techniques.

Governance is an integral part of our commitment to responsible business. Freshclusive's management is dedicated to ensuring transparency, ethical practices, and continuous improvement in all areas of our business. Our ESG goals are not static; they are a roadmap for our future, guiding us as we navigate the challenges and opportunities ahead. We are committed to engaging with stakeholders, including employees, suppliers, customers, and local communities, who are essential to our progress. Together, we aim to foster an open dialogue, embracing feedback and making adjustments that align with the evolving demands of sustainability.

As we look forward, Freshclusive is motivated by the knowledge that our actions today shape the world of tomorrow. Our commitment to sustainability is more than an obligation; it is a vital part of who we are and how we define our success. I am optimistic about the future and look forward to continuing our work in partnership with you all as we take strides towards a more sustainable world.

Kind regards,

Paul Schockman  
CFO/COO  
Freshclusive



# 2.1 VALUE CREATION

## 2.1.1 MISSION AND STRATEGY

Freshclusive originated in 2022 from a sense of connectedness: a shared ambition, strength, and years of experience within the fresh produce industry, combined to form a fresh, new, and young company. Two pairs of brothers, sharing the same passion for the world of fruit and vegetables, expertise, and a healthy drive to undertake business ventures, joined forces to conquer the world of importing and exporting fruit and vegetables, where the customer is king.

*"Delivering the freshest vegetables and fruits to global (retail) customers with the best service and limitless logistical solutions."*

## OUR UNIQUE CHARACTERISTICS AND PROMISE TO OUR CUSTOMERS

### Customer priority

Top service by taking the extra step.

### Worldwide connections

Our global network of fruit and vegetable farmers allows us to source high quality and fresh products.

### Superior flexibility

Whenever customers demand adjustments, we are able to adapt and adjust quickly. This means we can adapt flexibly to differences in time zones or cultural nuances, such as a different weekend schedule – for example, when the weekend falls on Friday and Saturday instead of Saturday and Sunday.

### Extensive product range

We buy our fruit and vegetables from all over the world, including greenhouse & open-field vegetables, lettuce, herbs, cress, and local & exotic fruits.

### Year-round availability of greenhouse vegetables

Due to our local greenhouse and international sourcing, high-quality and fresh fruits and vegetables are available year-round.

### Knowledge and experience

Due to our extensive product range, we know where and during which seasons we can source the best quality and freshest fruits and vegetables, including the international transport and expiration times of our products. This requires an experienced and knowledgeable team that is always ready to meet our customers' needs.

More information about our team of experts is available in the chapter 'Employees', starting from page 10.







2 COMPANY PROFILE

# 2.1 VALUE CREATION

**Strong partnerships with every stakeholder in the chain**

We communicate with our primary stakeholders daily through online channels to discuss availability and prices. Since the international fruit and vegetable market is a fast-paced environment and we work with global customers and suppliers, it is crucial to maintain a strong and trusting relationship with our stakeholders throughout our value chain.

More information about our relationship with stakeholders is available in the chapter 'Stakeholders', starting from page 11.

**Mixed pallets**

Our service for mixed pallets helps us avoid sending half-full or empty pallets by combining multiple products onto one pallet. This reduces transport costs and minimizes our environmental impact by ensuring each pallet and its transport space are fully utilized.

**Transparency**

Our aim is to maintain transparency regarding business activities and emissions by means of this sustainability report towards our stakeholders.

**MISSION AND VISION**

**Mission**

**What do we do and stand for?**  
**Where does our heart lie?**

Providing consumers worldwide with the freshest fruits and vegetables through the most efficient supply chain, focusing on service, quality, and taste.

**Vision**

**What do we want and strive for?**  
**What does our head tell us?**

We aim to create a healthier world by making the freshest fruits and vegetables available to as many consumers as possible, worldwide.





# 2.1 VALUE CREATION

## 2.1.2 CORE VALUES

Freshclusive serves as the essential and reliable link between grower and customer. We connect the best growers with top customers, providing consumers worldwide with the freshest fruits and vegetables with the best flavour. With a driven and cohesive team, we serve customers in distant locations. This allows us to provide tailored services to customers regardless of location, quantity, or product type. Years of experience, strong cultivation partnerships in the Netherlands and abroad, and countless worldwide connections allows us to stay responsive and understand customer needs. We go beyond where others stop, taking extra steps, working longer hours, ensuring tasks are completed, and relieving customers of their burdens from start to finish.

### OUR GUIDING VALUE

#### Customer-oriented

For us, the customer is king. We prioritize our customers' needs and strive to exceed their expectations by providing the highest quality fruit and vegetables and our outstanding service and superior flexibility.

### OUR CORE VALUES

#### Collaboration

Working together ensures not only productivity but also enjoyment and personal growth. The dynamic nature of the fresh produce industry means employees are always engaged, whether standing or sitting, making each day unique.

#### Connectedness

We maintain strong relationships within our network, fostering open communication, transparency and trust to create a seamless and efficient supply chain that benefits everyone involved.

#### ANCHORS

To operate internationally in a fast-paced world like fresh vegetables and fruits, a strong foundation is essential. This strength comes from the anchored core values:



#### Expertise

Our specialist knowledge ensures that our fruits and vegetables consistently meet the highest standards of freshness and quality.

#### Dedication

We are committed to delivering exceptional service, quality, and taste. Our constant pursuit of innovative solutions contributes to a healthier world.

#### Knowledge

We leverage our deep understanding of the marketplace and product processes to source the freshest products globally and ensure they reach our customers in prime condition.

#### Goal-oriented

We aim to provide consumers worldwide with the freshest vegetables and fruits, maintaining a clear focus on our objectives.

#### Entrepreneurial

Our entrepreneurial spirit drives us to continuously seek new and more efficient ways to optimize our supply chain, enhancing our ability to deliver top-quality products.



“YOUR CONNECTION TO  
WORLDWIDE FLAVOURS”

2.1 VALUE CREATION

2.1.3 ESG STRATEGY

Fresh sustainability

Freshclusive is committed to creating a positive impact business and supply chain together with stakeholders. We do this by focusing on continuously processing safe and high-quality products, reducing corporate and value chain emissions, be a recognised good employer, sourcing responsibly and having an ethical and protected business operation.

PILLAR	SAFE AND HIGH-QUALITY PRODUCTS	EMISSIONS	GOOD EMPLOYMENT PRACTICES	RESPONSIBLE PROCUREMENT	GOOD GOVERNANCE
GENERAL TARGET	Every day, we deliver products of the highest safety and quality level.	From 2030, our company and supply chain will be carbon neutral.	Our employees are safe and healthy, and rate us as an employer with high ratings every year.	We communicate with our suppliers about environmental and social criteria in the chain and these criteria are of the highest standard.	We have ethical and protected business practices with employees acknowledging the same in annual employee surveys.
MATERIALITY TOPIC	<ul style="list-style-type: none"><li>Food safety and quality</li><li>Product integrity and chain transparency</li></ul>	<ul style="list-style-type: none"><li>Transport emissions</li><li>Corporate emissions</li><li>Product and value chain emissions</li></ul>	<ul style="list-style-type: none"><li>Talent and employee development</li><li>Employee safety</li><li>Healthy and good employment practices</li></ul>	<ul style="list-style-type: none"><li>Fair wages, prices and relations</li><li>Working conditions in the supply chain</li><li>Water consumption in the chain</li></ul>	<ul style="list-style-type: none"><li>Information and system security</li><li>Business ethics</li></ul>
SUBTARGETS	<ul style="list-style-type: none"><li>Annually, we have 0 food safety audit violations.</li><li>Annually, we have 0 food safety complaints.</li><li>Annually we have 0 overruns of food quality audits.</li></ul>	<ul style="list-style-type: none"><li>By 2030, our operations will be greenhouse gas-free (scope 1 and 2).</li><li>By 2030, the transport we procure for our products is greenhouse gas neutral (scope 3).</li><li>In 2030, the product cultivation and packaging production of the products we procure is greenhouse gas neutral (scope 3).</li></ul>	<ul style="list-style-type: none"><li>Employees rate their development opportunities at Freshclusive an average of 8 or higher in the employee satisfaction survey each year.</li><li>Annually, we have zero safety incidents.</li><li>Annually, the reporting threshold is assessed as accessible by all our staff.</li><li>Annual average employee absenteeism is below 4%.</li></ul>	<ul style="list-style-type: none"><li>By 2030, 100% of the employees involved in the product chain will receive at least the local minimum wage.</li><li>By 2026, 100% of the suppliers have signed our supplier code of conduct.</li><li>By 2030, 100% of the products we buy will have a social certificate.</li><li>By 2026, we will have the total water consumption of growing our products.</li></ul>	<ul style="list-style-type: none"><li>Annually, we have zero data breaches.</li><li>Annually, we have zero cases of corruption.</li><li>Annually, in the employee satisfaction survey, employees rate the organisation's ethics with an 8 or higher.</li></ul>

# 2.2 ACTIVITIES

## 2.2.1 VALUE CHAIN



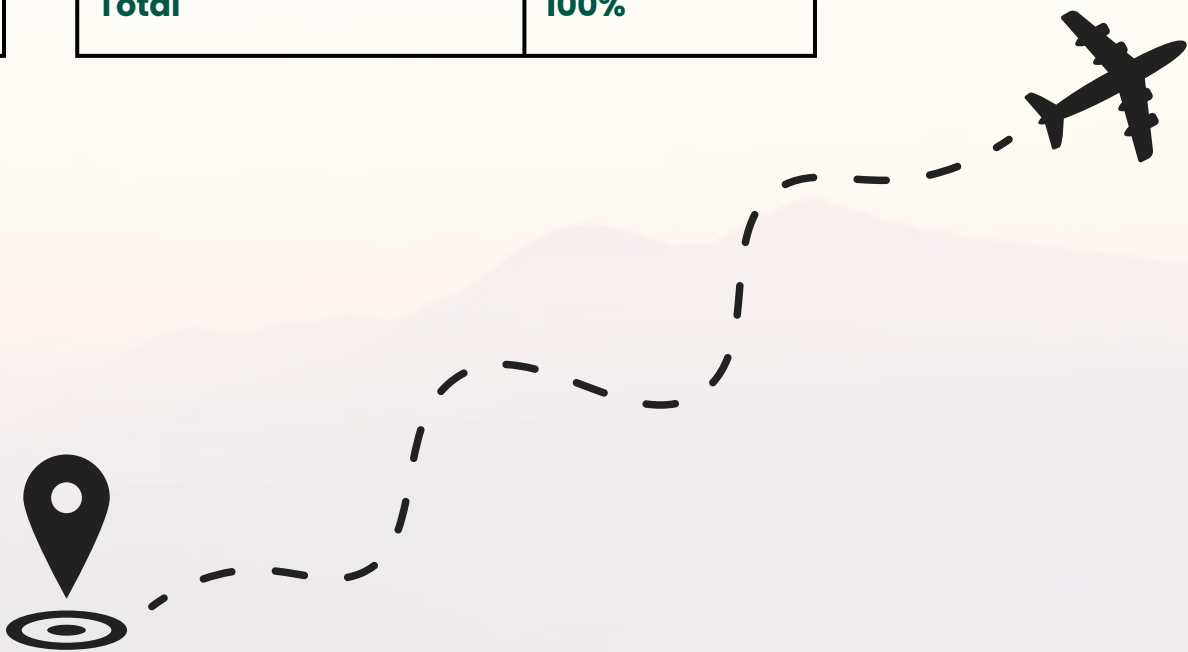
In a world where sustainability and quality are becoming increasingly significant within the food industry, our company plays an important role in the global trade of fresh produce. With a strong focus on delivering high-quality vegetables, fruits, and other agricultural products, we have developed an extensive value chain that is integral to our operations. This value chain enables us to offer a wide range of fresh produce, from greenhouse vegetables to exotic fruits, both locally and internationally.

### 1. Import

To provide the highest quality and broad assortment, we source from all over the world, making our value chain highly international. Approximately 60% of our procurement is done globally, including coconuts from the Ivory Coast, avocados from Colombia, pineapples from Costa Rica, and many more countries and locations. This approach allows us to offer over 1,800 different products from various sources and countries. The other 40% of our fruits and vegetables are sourced from the Netherlands.

Product category	Share of import and export
Greenhouse vegetables	39%
Soft fruit	23%
Field vegetables	16%
Lettuce and herbs	15%
Hard fruits	4%
Other	3%
Total	100%

Country of procurement	Import share
Netherlands	40%
Spain	21%
Italy	9%
South Africa	5%
Brazil	5%
Other	20%
Total	100%





# 2.2 ACTIVITIES

## 2.2.1 VALUE CHAIN

### Certification

Our value chain is extensive and presents certain challenges. Because of this, it is important to ensure high-quality products, the well-being of our employees and workers in the value chain, and the preservation of our planet. For this reason, we maintain certification standards. Each of our suppliers must also be certified, as our own certification depends on it. The certification for growers ensures that they have everything in order. We collaborate with partners who hold a GLOBAL G.A.P. certificate, and we ourselves have obtained the SKAL certificate, which demonstrates the reliability of our organic products.

### Logistics

The goods are mostly packed directly at the growers' locations, with a smaller portion packed in our own warehouse. Given the diverse origins of our products and the various destinations they reach, we aim to source products directly to our customers whenever possible, rather than routing them through our Aalsmeer facility. Our primary mode of transport is by air due to the short shelf life of fruits and vegetables. For exports, we collaborate with agents who book flights across various airlines, ensuring they find the most suitable options for each destination and product. Around 60-65% of our products are sourced within Europe and transported by truck to our facility in Aalsmeer. These products are sometimes already imported by other parties, who may have initially received them via truck, sea freight, and only rarely by air. The remaining 35-40% is delivered directly from the grower to the customer, with approximately 70% percent of this transported by air and around 30% by sea. Of the 60-65% percent that goes through our warehouse, ninety to 90-95% is shipped by air to customers, with the rest transported by truck.

### Export

Our largest markets are based in the Middle East and Africa, accounting for 69% of our business. These include Qatar, Saudi Arabia, the United Arab Emirates, Kuwait, Bahrain, and Oman. In these countries, the climatic conditions for growing fresh produce are poor. That is why we are happy to help companies in these countries get their desired fresh produce, but from abroad. Additionally, we serve other continents on a smaller scale, including Africa, Europe, Asia, and North America. The majority of our exports go to retailers, but we also serve hotel chains, wholesale clients, food service providers, and many more.

Top 4 export continents	Sales
Middle East and Africa	69%
America	15%
Asia	10%
Europe	6%



# 2.2 ACTIVITIES

## 2.2.2 EMPLOYEES

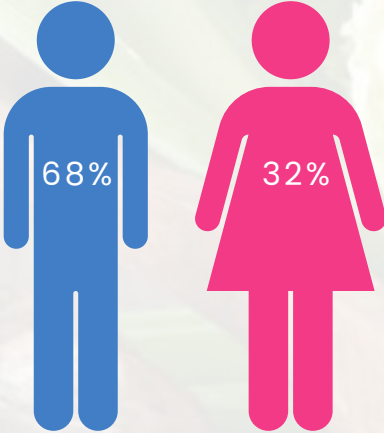
### OUR EMPLOYEES

We require a strong and knowledgeable team of employees due to the fast-paced nature of the international fruit and vegetable market.

Our team, based in Aalsmeer, communicates daily with partners, suppliers, and customers from all over the world to agree on prices, quantities and transport and to provide the best service possible. Together with the energetic workers from the warehouse, Freshclusive has a complete and dynamic team.

At Freshclusive, we strive to be an open-minded employer, welcoming individuals who are committed to working and who align with our company culture. We hire people based on their skills and qualities, regardless of age, gender or nationality. Our team currently consists of 34 employees, including two part-time students who assist us when they can, and a 74-year-old retired employee who works a few hours each Monday.

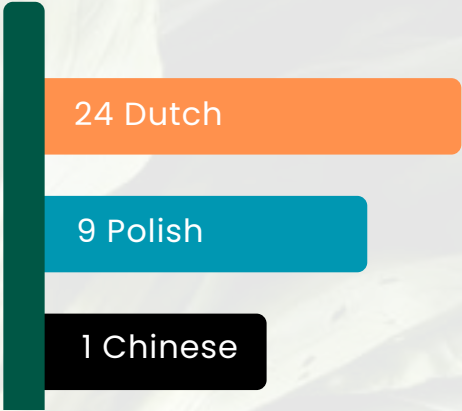
All of our employees are covered by a collective bargaining agreement. Additionally, most employees work with a fixed contract, with the exception of the two part-time students, the retired employee, and new employees in their first year of employment. We also employ agency workers.



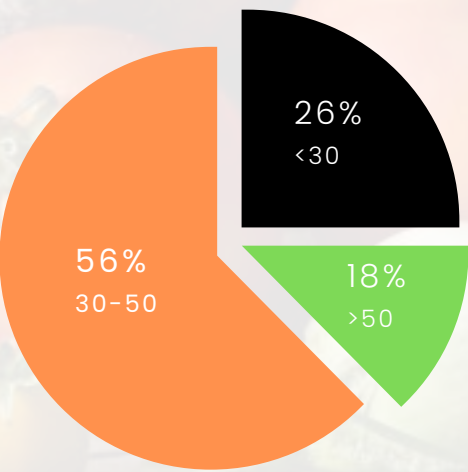
GENDER RATIO



EMPLOYEE COUNT AND FTE



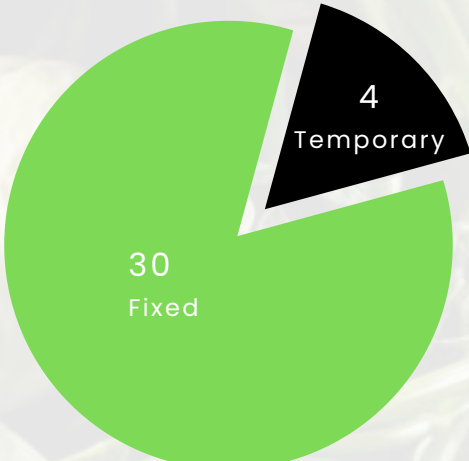
NATIONALITIES



AGE DISTRIBUTION



DIVISION DISTRIBUTION



TYPE OF CONTRACT



## 2.3 STAKEHOLDERS

### 2.3.1 STAKEHOLDERS



Freshclusive's operations rely on strong, trusting relationships with a diverse range of stakeholders, including employees, partners, suppliers, customers, consumers, and shareholders, each with specific concerns and priorities. Employees are essential to the company's success, valuing income, safety, and career growth, while partners and suppliers focus on fair payment practices and ethical standards. Customers and consumers prioritize product quality, safety, and sustainability, with increasing emphasis on corporate social responsibility. Shareholders are focused on business continuity and financial health, with a growing interest in sustainable practices. Communication across these groups occurs regularly through meetings, digital platforms, and trade fairs, ensuring alignment on key issues.

#### Employees

Employees are fundamental to Freshclusive and its operations. It's important that they are happy in the workplace, feel motivated and want to contribute to the organisation. We want to encourage this as much as possible. An open company culture is fostered to maintain strong stakeholder relationships with employees. Communication occurs verbally during weekly meetings, over the phone, or through digital platforms like WhatsApp and e-mail.

The primary reason for employees to work is financial compensation. However, other factors also play a significant role, such as maintaining a good work-life balance, health, safety, opportunities for career advancement and alignment personal values and company culture.

Employee concerns are addressed during semi-annual and end-of-year meetings with the confidential adviser and through the whistleblower policy. Additionally, their sustainability concerns are evaluated in the double materiality assessment in which employees expressed their four most important sustainability topics as food safety and quality, employee safety, information and system security and healthy and good employment practices.

*For more information about the stakes of employee impact, see the chapters 'Employee safety' from page 24, 'Healthy and good employment practices' from page 26 on and 'Talent and employee development' from page 29 on, and 'Fair wages, prices and relations' from page 37 on.*

#### Partners and suppliers

Partners and suppliers, including farmers and growers, prioritize fair payment practices, which encompass fair pricing, payment security and creditworthiness. Additionally, they value adherence to norms, ethical standards and sustainable business practices. Building relationships with diverse suppliers is complex due to large distances and cultural differences. Nevertheless, daily communication occurs via phone or digital means and face-to-face meetings happen at least twice a year through visits or at major international trade fairs.

Our suppliers expressed their four most important sustainability topics as food safety and quality, information and system security, product integrity and chain transparency and business ethics.

*For more information about the stakes of partner and suppliers, see the chapters 'Product and value chain emissions' from page 21, 'Water consumption in the chain' from page 22, 'Working conditions in the supply chain' from page 33 on, 'Product integrity and chain transparency' from page 35 on and 'Fair wages, prices and relations' from page 37 on.*



# 2.3 STAKEHOLDERS

## 2.3.1 STAKEHOLDERS

### Customers and consumers

For customers and consumers, food safety and quality are paramount. Other important interests of these stakeholders include product price and availability. There is also a growing emphasis on corporate social responsibility, specifically ethical practices and environmental sustainability. Their main sustainability concerns are healthy and good employment practices, food safety and quality, employee safety, and business ethics.

Although direct contact with consumers is limited—since they interact with customers—their concerns are relayed through these customer interactions. Daily contact with customers is maintained via phone, WhatsApp and e-mail due to the distances involved. Despite this, visiting customers is a priority and meetings are held at least twice a year either through customer visits or at major international trade fairs.

*For more information about the stakes of customers and consumers, see the chapter 'Food safety and quality' from page 32 on.*

### Shareholders

Shareholders prioritize ensuring and promoting business continuity. This entails maintaining financial health, liquidity, credit insurance and customer satisfaction. In addition, sustainability is increasingly important, with a preference for local cultivation over importing products. Concerns are growing about the future viability of transporting fresh produce by air due to external factors, such as regulations and customer demand.

Shareholders receive informal weekly updates on daily operations. More formal financial updates are shared on a monthly basis, and the General Meeting of Shareholders (GMS) is held twice a year.

### Memberships and interest groups

As an active participant of the fruit and vegetable sector, we are members of the trade association GroentenFruit Huis. This keeps us up to date on Dutch laws and regulations and other market developments.





# 2.3 STAKEHOLDERS

## 2.3.2 DOUBLE MATERIALITY ASSESSMENT

Freshclusive has performed a double materiality assessment (DMA) to identify the key topics that need to be reported under the VSME ESRS (Voluntary Small Medium Enterprise European Sustainability Reporting Standards). This assessment evaluated both the company's impact on specific ESG (Environmental, Social, and Governance) issues and how those issues affect the company. Freshclusive is not required to comply with the ESRS reporting obligations, as the business does not meet the criteria for mandatory compliance. This sustainability report and the double materiality assessment were made voluntarily according to the ESRS VSME standards.

### DOUBLE MATERIALITY ASSESSMENT

Double materiality refers to two related dimensions: impact materiality and financial materiality.

#### IMPACT MATERIALITY

Impact materiality focuses on Freshclusive's ESG impact. This term refers to the actual or potential impact of ESG issues on people or the environment, whether short-, medium- or long-term. These impacts are linked to its own operations and value chain, including products, services and business relationships.



#### NEGATIVE IMPACTS:

The materiality assessment is based on the severity and probability of the impact. Severity is determined by the scale, scope and irreversible nature of the impact. For potential negative impacts on human rights, severity takes precedence over probability.



#### POSITIVE IMPACTS:

Materiality is assessed based on scale and scope for actual impacts and supplemented by probability for potential impacts. The impact materiality was assessed by the stakeholders of Freshclusive, including customers, suppliers and employees.

The impact materiality was assessed by the stakeholders of Freshclusive, including customers, suppliers and employees.



# 2.3 STAKEHOLDERS

## 2.3.2 DOUBLE MATERIALITY ASSESSMENT



### FINANCIAL MATERIALITY

Financial materiality concerns the impact of sustainability issues on Freshclusive's financial performance, such as financial position, cash flows and access to finance.

A topic is financially material if it has significant financial consequences for Freshclusive, including short-, medium- or long-term risks or opportunities. Financial materiality also includes risks and opportunities related to business relationships with other parties. Furthermore, dependencies on natural, human and social resources may pose financial risks or opportunities for Freshclusive's business operations.

The management of Freshclusive has assessed these risks and opportunities for likelihood and potential financial impact.

### TOPICS

In order to assess the materiality of Freshclusive, a designated work group identified 17 relevant ESG topics, listed below, that are critical to the company's business operations. These topics were used in both the impact and financial materiality assessments. The selection and definition of these topics were guided by the normal and agricultural GRI standards, industry organisations, the ESRS longlist, the SASB materiality finder and input from an external consultant.

- 1 Corporate emissions** - The energy used by the Freshclusive premises, vehicles, and the greenhouse gases it emits.
- 2 Transport emissions** - The greenhouse gases that are released during the transport of the products.
- 3 Product and value chain emissions** - The greenhouse gases released during the cultivation of the products and those from the essential services and products purchased by the organ
- 4 Waste streams and circularity** - Waste streams released from Freshclusive's operations, and the packaging materials used for the fruit and vegetables.
- 5 Biodiversity and crop protection agents** - The health of nature around the places where the fruit and vegetables are grown and the use of plant protection products.
- 6 Water consumption in the chain** - The water that is used to grow fruit and vegetables.
- 7 Employee safety** - Freshclusive ensuring employees can work safely.
- 8 Healthy and good employment practices** - How Freshclusive ensures the health and well-being of its employees.
- 9 Diversity and inclusion** - Freshclusive's commitment to acceptance of diversity and inclusion.
- 10 Talent and employee development** - Opportunities for employees to acquire new skills and advance professionally.
- 11 Information and system security** - The protection of company data and systems from unwanted access or cyber-attacks.
- 12 Food safety and quality** - Freshclusive's commitment to providing safe and high-quality fruits and vegetables.
- 13 Working conditions in the supply chain** - The working conditions of employees at the grower and trading companies.
- 14 Local community engagement** - Freshclusive's commitment to supporting and enhancing the local community.
- 15 Product integrity and chain transparency** - Transparency about how and where fruits and vegetables are grown.
- 16 Business ethics** - The principles and standards Freshclusive applies in its operations.
- 17 Fair wages, prices and relations** - The wages of Freshclusive's employees, the income of growers and suppliers, and the prices paid to growers for produce.



## 2.3 STAKEHOLDERS

### 2.3.2 DOUBLE MATERIALITY ASSESSMENT

#### METHODOLOGY

In conducting the impact, risk and opportunity assessment, Freshclusive has focused on the areas where they are most likely to occur, based on its business activities, business relationships and geographical focus. In doing so, Freshclusive also takes into account how the company depends on natural, human and social resources.

A topic is considered material if it is among the top 50% of the most important topics in one of the two dimensions (impact or financial) based on the ranked assessments. A total of 17 topics are assessed, where the number of materiality topics will be at least 9 and a maximum of 17. This approach has been adopted to ensure the feasibility of the materiality topics. The assessment of the impact and financial materiality is explained below.

#### Impact materiality (stakeholders)

In order to reach out to the (inter)national located stakeholders of Freshclusive, a digital survey was distributed in both Dutch and English to customers, employees and suppliers. For each of the 17 ESG topics, the following question was asked: how important this topic is to them? Based on this question, the stakeholders were asked to rate the 17 topics on a scale of 0 to 10, based on their importance to the respective stakeholder.

#### Financial materiality (management board)

Financial materiality was determined through an assessment by the management board of Freshclusive. Each board member rated the topics based on probability and risk, using a scale from 0 to 10. The top 50% of the topics, based on these ratings, were determined as material for Freshclusive.

#### RESULTS

Resulting from the double materiality assessment of Freshclusive, the following topics were defined as materiality:

1. Food safety and quality
2. Transport emissions
3. Fair wages, prices and relations
4. Talent and employee development
5. Information and system security
6. Employee safety
7. Corporate emissions
8. Product integrity and chain transparency
9. Healthy and good employment practices
10. Business ethics
11. Product and value chain emissions
12. Water consumption in the chain
13. Working conditions in the supply chain

These 13 subjects are being reported on in this report in accordance with the VSME ESRS.





# 2.3 STAKEHOLDERS

## 2.3.2 DOUBLE MATERIALITY ASSESSMENT

### RESULTS PER IMPACT DIMENSION

The overview below shows on which dimension an issue is defined as materiality. It can be on both dimensions (grey colour), only the financial dimension (blue) or only the impact dimension (orange). Materiality is defined as a top 50% topic based on absolute scores on at least one of the two dimensions.

	TOPIC	IMPACT	FINANCIAL	AVERAGE
1	Food safety and quality	9,1	6,5	7,8
2	Transport emissions	6,3	8,5	7,4
3	Fair wages, prices and relations	8,3	5,5	6,9
4	Talent and employee development	8,0	5,0	6,5
5	Information and system security	8,7	4,3	6,5
6	Employee safety	8,9	3,8	6,3
7	Corporate emissions	6,8	5,8	6,3
8	Product integrity and chain transparency	8,0	4,5	6,3
9	Healthy and good employment practices	8,6	3,5	6,0
10	Business ethics	8,3	3,8	6,0
11	Product and value chain emissions	6,5	5,5	6,0
12	Waste streams and circularity	7,5	4,0	5,8
13	Water consumption in the chain	7,2	4,3	5,7
14	Working conditions in the supply chain	7,9	3,0	5,5
15	Local community engagement	6,7	4,0	5,4
16	Biodiversity and crop protection agents	7,5	3,0	5,3
17	Diversity and inclusion	7,5	2,5	5,0
	AVERAGE	7,8	4,5	6,1

Financial and impact materiality	Materiality according to both dimensions
Financial materiality	Materiality according to the financial dimension
Impact materiality	Materiality according to the impact dimension
9,1	High impact, opportunity and/or risk
2,5	Small impact, opportunity and/or risk



## 3.1 ENVIRONMENT

### 3.1.1 CORPORATE EMISSIONS

**THE ENERGY USED BY THE FRESHCLUSIVE PREMISES, VEHICLES, AND THE GREENHOUSE GASES IT EMITS.**

**We are committed to making our energy consumption more efficient and reducing corporate emissions at Freshclusive. Emissions from our office, warehouse, and lease vehicles are limited, compared to our other business activities, as the transport of our products is much more energy intense. Consequently, the majority of our emissions occur during the transportation of products, which can be seen in chapter 'Transport emissions' on page 20. We are nonetheless actively working to minimise our corporate emissions while also on mitigating the risk of net congestion.**

#### **CORPORATE EMISSIONS POLICY**

We do not have a formalised policy for our corporate emissions. Within this policy we are consciously making energy-efficient choices. In addition to implementing measures like using LED lighting to reduce energy consumption, we rely on our employees' active participation in energy-efficiency, such as turning off lights and equipment when not in use. Employees are informed and engaged on sustainability topics, including energy efficiency in the office. We hold a quarterly team meeting where these subjects are discussed. Our company's size and approachable management enable us to effectively engage and motivate our employees to be mindful of their environmental impact without mandating a policy.

#### **Methodology**

Our company's emissions are divided into three categories according to the Green House Gas Protocol (GHG Protocol). This is an international standard for summarising greenhouse gas emissions.

- Scope 1 includes direct emissions from our own assets, such as the vehicle fleet of employees.
- Scope 2 includes emissions from purchased energy, such as electricity.
- Scope 3 covers all other indirect emissions that do not come from our own resources but do result from our business activities. This includes, for example, business travel, employee commuting, product transport and cultivation of products.

The emissions from product transport and cultivations of products are discussed in their respective chapters, 'Transport emissions' and 'Product and value chain emissions', from page 20 and 21.

The CO<sub>2</sub> emissions mentioned in this report are CO<sub>2</sub> equivalents (CO<sub>2</sub>-eq). This means that other greenhouse gases that are emitted by a type of fuel or activity, including nitrous oxide (N<sub>2</sub>O), methane (CH<sub>4</sub>) and fluorinated gases (F-gases) are included.



### 3 IMPACT

## 3.1 ENVIRONMENT

### 3.1.1 CORPORATE EMISSIONS

#### TOTAL EMISSIONS

During 2024, a total of 150 tonnes of CO<sub>2</sub> were emitted from our scope 1 and 2 business activities and scope 3 employee commuting. This is also the first year that the corporate emissions of Freshclusive were measured. These numbers will therefore function as the base year for measuring our reduction in our emissions, with the goal of making our operations greenhouse gas-free (scope 1 and 2) by 2030.

Before setting this goal, we implemented several measures to reduce our environmental impact, including:

- Installing solar panels.
- Facilitating electric car usage by adding charging stations.
- Replacing conventional lighting with energy-efficient LED lights.
- Utilising sustainable cooling systems.
- Improving insulation throughout our premises to reduce energy and gas consumption.

#### SCOPE 1

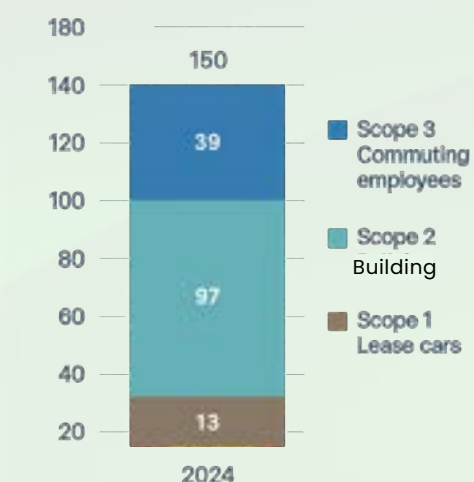
The largest source of scope 1 emissions is the company vehicle fleet that runs on petrol. Our fleet consists of lease cars that are mainly used by our employees for commuting. These consist of two vehicles, which run on petrol. When the petrol cars need to be swapped, it is our intention to replace them with fully electric cars. During 2024, the petrol employee vehicle fleet resulted in 13 tonnes of CO<sub>2</sub> emissions or 83% of total scope 1 emissions.

Other emissions come from refilling refrigerants with refrigerant fluid, which is necessary when the refrigerators in the warehouse require maintenance. This resulted in 3 tonnes of CO<sub>2</sub> emissions, making a total of 16 tonnes of scope 1 emissions, which is 10% of the total CO<sub>2</sub> emissions.

#### SCOPE 2

Our scope 2 emissions solely consisted of our non-renewable energy use, resulting in 97 tonnes of CO<sub>2</sub> emissions. In 2024, we consumed 381 MWh of energy, 42 MWh consisted of fossil fuels used for the two petrol lease vehicles of our employees. The remaining 339 MWh was electricity, with 0,8 MWh allocated to an electric lease car. The other MWh's powered the cooling of the warehouse and heating of the office building. We use exclusively electricity for this purpose, as we do not use gas. Instead, we rely on a heat pump and air conditioning units.

**Scope 1 en 2 emissions per source**  
(in tonnes of CO<sub>2</sub>)



**Origin of used energy**  
(in MWh)





## 3.1 ENVIRONMENT

### 3.1.1 CORPORATE EMISSIONS

We generate a significant amount of power through our solar panels. This often exceeds our energy needs. In addition, due to variations in solar power generation throughout the day and our continuous need for energy, particularly for cooling our warehouse, we are not always able to use our own power. This allows us to sell any excess power generated and purchase additional energy when required. Consequently, 224 MWh, or 59%, of our total energy consumption is sourced from non-renewable energy, despite producing 405 MWh and using only 157 MWh of our own electricity.

In order to use more of our own power, we are looking at the possibility of storing the generated energy from the solar panels in a battery. This is also to reduce the risks of grid congestion on the business park. Technological developments are too limited for this however and the returns are too small.

#### SCOPE 3 BUSINESS TRAVEL AND COMMUTING

Our Scope 3 emissions include business travel and employee commuting. Currently, we do not have data on emissions from business travel. Therefore, for 2024, we are reporting only the emissions from employee commuting. In 2024, 34 employees traveled a total of 196,100 km, with 8,185 km by bike. The remaining 187,915 km was traveled by car, resulting in 39 tonnes of CO<sub>2</sub> emissions.



# 3.1 ENVIRONMENT

## 3.1.2 TRANSPORT EMISSIONS

### THE GREENHOUSE GASES THAT ARE RELEASED DURING THE TRANSPORT OF THE PRODUCTS

**Our extensive value chain, crucial to Freshclusive’s role in the global trade of fresh produce, depends significantly on air transport due to the perishable nature of fruits and vegetables. Approximately 90–95% of our products are shipped by air, contributing substantially to our (scope 3) carbon footprint through greenhouse gas emissions. Our primary routes link Europe, South America, and Africa to the Middle East, where the climate restricts local agricultural capacity, making imported fresh produce essential.**

#### Importance of and dependency on air freight

Our reliance on air freight, especially under increasing scrutiny, brings notable challenges. Although cultivating products like bananas locally in the Netherlands is impractical due to climate limitations, the carbon impact of air-transported imports raises questions of sustainability. If a Life Cycle Assessment (LCA) were conducted, it would likely show a greater impact for bananas transported to the Netherlands compared to other locally grown products. However, importing is currently more sustainable than attempting to grow tropical produce locally, where the environmental costs would be higher due to energy requirements.

Future regulatory changes, especially regarding emissions, may pose a risk to our business model. While we can explain our transport emissions in the context of individual produce necessity, regulatory shifts could impose new constraints on air-freighted goods. Being a relatively small company, our influence on broader regulatory and technological advancements in air transport is limited, leaving us reliant on industry-wide progress for sustainable solutions.

#### Opportunities for improvement

Despite these risks, sustainable advancements in the logistics sector offer potential pathways for emissions reduction. Technological innovations in air transport and alternative fuels may open doors for lower-impact solutions in the near future. By actively collaborating with our logistics partners, we aim to leverage these emerging technologies as they become viable, which will allow us to manage our carbon footprint while continuing to supply high-demand produce that cannot be grown locally.

#### Reducing transport emissions

At Freshclusive, our transport policy focuses on reducing CO<sub>2</sub> emissions and engaging closely with logistics partners who share our commitment to sustainability. We work with certified providers who meet stringent environmental standards, and we use route optimisation software to minimise fuel consumption and emissions. We communicate our sustainability expectations clearly with our partners to drive improvements across the supply chain.

#### Managing transport emissions

Our transport sourcing policy focuses on reducing emissions wherever possible. We prioritize environmentally efficient solutions by selecting the most sustainable transport options and incorporating paper-based data loggers—devices that monitor conditions like temperature and humidity throughout transit.

#### Transport Emissions Goals

Currently, we lack comprehensive emissions data from our transport activities for 2024 due to the complexity of our supply chain and involvement of multiple stakeholders. We are however committed to gathering accurate emissions data in 2025. This data will establish a baseline, enabling us to monitor our progress each year toward our goal of achieving greenhouse gas emissions neutrality in transport by 2030.



# 3.1 ENVIRONMENT

## 3.1.3 PRODUCT AND VALUE CHAIN EMISSIONS

### THE GREENHOUSE GASES RELEASED DURING THE CULTIVATION OF THE PRODUCTS AND THOSE FROM THE ESSENTIAL SERVICES AND PRODUCTS PURCHASED BY THE ORGANISATION

Freshclusive’s product emissions primarily arise from the greenhouse gases produced during the cultivation of fruits and vegetables and the production of essential additions, such as packaging. Cultivation processes, especially in greenhouse environments, involve both the release and absorption of CO<sub>2</sub>, as plants naturally absorb CO<sub>2</sub> to grow. Beyond energy use for heating and lighting, emissions also result from fertiliser application, soil management, and water usage, all of which contribute to the carbon footprint of our products. In addition, certain practices, like using plastic coverings and intensive irrigation, add to the emissions impact if not managed sustainably. This dual role, balancing both the environmental costs of cultivation with the sustainability benefits of plant CO<sub>2</sub> absorption, makes product emissions a complex area with significant potential for improvement.

#### Unique challenges in cultivation and packaging

Our reliance on Dutch greenhouse cultivation allows us to achieve high yields with minimal land and water use. Compared to countries like Spain, Greece, and Turkey, where water consumption for agriculture is significantly higher, Dutch greenhouses offer a water-efficient solution. However, this efficiency comes with distinct challenges. For example, outdated plastic greenhouse materials are sometimes incinerated, leading to avoidable emissions that could be mitigated through improved end-of-life practices. As demand for fresh produce continues to increase, addressing the environmental impact of our essential inputs, especially packaging, is crucial. Packaging is essential to preserving freshness across our global supply chain but contributes to our scope 3 emissions. Developing more sustainable options is therefore a key focus as we work toward our long-term environmental goals.

#### Balancing efficiency with environmental responsibility

Freshclusive’s choice to prioritize greenhouse cultivation in the Netherlands aligns with our commitment to minimising land and water usage in product cultivation. While greenhouse agriculture involves high CO<sub>2</sub> usage, it supports controlled environments where inputs can be optimised, reducing waste. This approach allows us to produce at scale with a lower environmental footprint than open-field farming in water-scarce regions. We aim to continue leveraging these efficiencies while directly addressing emissions. As a single company, our influence over industry-wide practices is limited, but we are dedicated to collaborating within our network to drive innovation in sustainable greenhouse and packaging solutions.

#### Policy and initiatives

We prioritise sustainable cultivation and packaging practices, collaborating with growers who uphold strict environmental standards in areas like water and nutrient management. Freshclusive is committed to responsible sourcing that reduces greenhouse gas emissions from cultivation and packaging procurement. By sourcing exclusively from growers who are certified, such as those with Global GAP, BRC, and IFS certifications, we ensure practices like efficient water and energy use, optimised fertiliser application, and sustainable packaging materials, all of which actively contribute to lower emissions.

#### Managing product emissions

As of 2024, we have no comprehensive emissions data available for product cultivation and the essential goods and services procured due to the complexity and varied stakeholders involved in our supply chain. However, we are committed to gathering accurate emissions data in 2025. This data will establish a baseline, allowing us to track our progress toward our goal of greenhouse gas neutrality in product-related emissions by 2030.



## 3.1 ENVIRONMENT

### 3.1.4 WATER CONSUMPTION IN THE CHAIN



#### THE WATER THAT IS USED TO GROW FRUIT AND VEGETABLES

Throughout 2024, we used water at our location primarily for facility-related purposes, totaling 171 cubic meters. Compared to the water demands within our supply chain, consumption from office activities and storage is relatively minimal. As a result, our primary focus is on managing and reducing water usage across our supply chain, where the impact is far greater. The cultivation of fruits and vegetables is increasingly challenged by water scarcity and drought, which can directly affect product quality and food availability. In some regions, these pressures are already a significant concern. This makes efficient water management and pollution prevention essential. This chapter explores water use in our supply chain and outlines our goal of achieving full transparency in our suppliers' water consumption by 2026.

#### Water shortage in the chain

Fruit and vegetable growing is under increasing pressure around freshwater use, water shortage, drought and as a result lower product quality, low crop yields and, in the worst-case scenario, crop failure. Fruit and vegetable growers are therefore trying to keep water consumption as low as possible, especially as cultivation relies on fresh water. In the Netherlands we have sufficient water supply and regulated use. While there is currently no major risk of water shortage in the Netherlands, there are concerns for the future. In other countries, freshwater shortages are already a problem and certain water-intensive activities are temporarily stopped during droughts, such as car washes. On the other hand, food supply is considered more important than other industries because it is a necessity of life. This means that the cultivation of fruits and vegetables is more limitedly affected than other industries.



## 3.1 ENVIRONMENT

### 3.1.4 WATER CONSUMPTION IN THE CHAIN

#### WATER CONSUMPTION FOR THE CULTIVATION OF FRUITS AND VEGETABLES

##### Greenhouse cultivation

We source 44% of our produce from greenhouse cultivation. Greenhouse cultivation is very efficient in the use of water. Due to the controlled environment the greenhouse farmers are able to use drip irrigation. This means the water is given directly to the root of the plants instead of spraying the whole land, which reduces the amount of water not used for cultivation. Moreover, less water seepage into the ground occurs compared to field cultivation, due to the cultivation on substrate, such as rockwool or coconut fibre, or systems where the plants are in containers. This allows the water to be captured and reused.

Although greenhouse cultivation offers solutions to efficient water use, they are less efficient in energy use than field cultivation. Greenhouses are also only suitable for specific crops such as tomatoes, cucumbers, peppers and flowers.

##### Field cultivation

We source a significant portion of our produce from field cultivation. Field cultivation takes place in open-air environments, making it heavily dependent on natural factors such as weather conditions, rainfall, and soil quality.

Field cultivation is less water-efficient and often uses traditional irrigation methods that cover larger areas, leading to higher rates of evaporation and runoff. This means a greater volume of water is needed to maintain crop health, and there is a higher potential for water wastage.

#### WATER MANAGEMENT OF THE CHAIN

Currently, all our growers work according to the Global G.A.P. certificate, where responsible use of water and pesticides is a key component. This gives us assurance that our suppliers are careful with their local water sources, the environment and avoid pollution, by for example synthetic pesticides. By 2026, we aim to fully map the water use in the chain by asking our partners about their water intake, discharges and actual water consumption for growing their fruits and vegetables.



## 3.2 SOCIAL

### 3.2.1 EMPLOYEE SAFETY

#### FRESHCLUSIVE ENSURING EMPLOYEES CAN WORK SAFELY

**At Freshclusive, we prioritise the safety of our employees in both warehouse and office environments. Recognising the heightened risks associated with warehouse operations, particularly due to the use of electric pallet trucks (EPT) and the movement of pallets. We have implemented several safety measures aimed at minimising these risks. Our warehouse is more manageable than many of our industry peers, as we do not engage in product packaging and operate with a workforce of 14 employees. This is because we often ship our products directly from the field to the customer.**

#### Health and safety policy

In line with our commitment to employee safety, we adhere to the Dutch Working Conditions Act, which establishes guidelines for the safety, health, and well-being of both our employees and non-employees, including temporary workers, visitors, and service providers. Our occupational health and safety policy encompasses the following key components:

- Risk Assessment & Evaluation (RA&E)
- Appointment of a Prevention Officer
- Employee guidelines
- Collaboration with company doctor(s)

For further details regarding the health of our employees, please refer to the chapter on 'Healthy and Good Employment Practices', starting on page 26.

#### Risk Assessment and Evaluation

In line with legal requirements, we have conducted a RA&E to identify potential health and safety risks faced by our employees. As a basis of our RA&E, we have used the one developed for the sector by the sector association GroenteFruit Huis. This evaluation is foundational for developing an action plan that outlines specific measures aimed at preventing and mitigating identified safety risks or issues resulting in long term health risks, such as heavy lifting.

#### Prevention Officer

The responsibility for compliance with our health and safety policies, including the RA&E, falls to our COO and HR-manager, who also serves as the Prevention Officer. This individual acts as the primary point of contact for all safety-related issues within Freshclusive. The ultimate responsibility for employee safety resides with the CEO.



# 3.2 SOCIAL

## 3.2.1 EMPLOYEE SAFETY

### Employee guidelines

Our workplace guidelines for Freshclusive employees are outlined in the employee handbook. In addition, we conduct an annual safety training, where employees refresh their knowledge on essential workplace practices, including hygiene, equipment use, emergency procedures, and respectful conduct. Both the guidelines and the safety training is adjusted according to the RA&E.

- **Order and cleanliness:** Everyone is responsible for keeping their workspace, the canteen, and outdoor areas tidy. Maintaining a clean environment is a shared responsibility that enhances safety and professionalism.
- **Work attire:** Proper attire, including safety shoes, a hairnet, and a jacket, is mandatory in the warehouse. Personal items should be stored in assigned lockers to ensure a clutter-free workspace.
- **Hygiene:** Employees are expected to follow hygiene standards introduced in the basic training. This training is refreshed annually to ensure practices remain consistent and up to date.
- **Sexual harassment:** Sexual harassment is strictly prohibited and must be reported immediately to a supervisor or confidential advisor, fostering a safe and respectful workplace for all.
- **Discrimination:** Discrimination based on race, gender, religion, age, sexual orientation, and other factors is forbidden under the Unacceptable Behaviour Policy. We are dedicated to creating an inclusive environment where everyone is respected.

### Company doctor(s)

In cases of sick leave, the company doctor collects only the necessary medical information, in line with the Personal Data Protection Act and with the employee’s consent. Employees can also reach out independently for advice without informing the employer. Additionally, the company doctor advises on recovery and return-to-work plans, while the employer and employee share responsibility for creating an action plan focused on recovery.

### Safety Measures

The primary safety concern in our warehouse arises from the operation of EPTs. To enhance employee safety, we have implemented various collision protection measures, including physical barriers and clear traffic markings. Additionally, all warehouse employees are required to wear safety shoes and work coats, which are essential for maintaining warmth in the cold storage areas where fruits and vegetables are kept fresh before transport.

As of now, we have no new safety measures planned for 2024, as we have maintained zero accidents. We encourage our warehouse employees to remain vigilant and report any potentially hazardous situations so that we can take proactive measures to address them.

### Goals

Our commitment is to ensure that our employees are safe and healthy, consistently rating us highly as an employer each year. Our specific safety goals include:

- Maintaining a high standard of employee safety.
- Achieving zero safety incidents annually.



## 3.2 SOCIAL

### 3.2.2 HEALTHY AND GOOD EMPLOYMENT PRACTICES



#### HOW FRESHCLUSIVE ENSURES THE HEALTH AND WELL-BEING OF ITS EMPLOYEES

**At Freshclusive, we prioritise a healthy and supportive work environment. We comply with all legal and industry standards, ensuring fair wages, safe conditions, and transparent agreements. Our goal is to attract, retain and further develop talented employees with competitive salaries, flexible working options, and growth opportunities. Our policies support employee well-being and a healthy work-life balance.**

##### **Policy for healthy and good employment practices**

We ensure that our policy for healthy and good employment practices at Freshclusive complies with all relevant laws and regulations. Furthermore, we use the standards set by our sector association, het GroenteFruit Huis, as guidance for our own policies and practices. As members of this association, we follow established norms and guidelines, and we adhere to agreements regarding wages, working conditions, and contract terms.

We focus on retaining and attracting good employees by offering competitive salaries and secondary employment conditions. When a new employee joins us or when there is a change in their employment contract, they always receive a copy of the collective bargaining agreement (CBA). Furthermore, we provide sit-stand desks, which contribute to a healthy working environment. We update the conditions regularly for our commercial department in particular. We also encourage flexible working arrangements, such as working from home, where possible.

We do not employ temporary agency workers. Occasionally, someone may join us through an agency, but always with the intention of employing them directly rather than keeping them employed through the agency.

##### **Policy for discrimination**

We do not tolerate any form of discrimination. It is strictly prohibited for all employees to discriminate against another employee, guest, supplier, or any other person based on race, skin color, age, religion/belief, gender, sexual orientation, nationality, disability or chronic illness, political affiliation, employment status (full-time or part-time), type of employment contract (fixed or indefinite), or marital status. To enforce this policy, we have included it in our employee handbook.

##### **Policy for occupational health and absenteeism**

We also maintain an occupational health and absenteeism policy. To support this, we collaborate with a certified occupational health and safety service approved by the collective bargaining agreement parties. We have clear agreements on working hours, work windows, and compensation for work outside regular working hours. We ensure a healthy balance between work and rest periods.

The absenteeism policy focuses on supporting employees in case of illness or incapacity for work and facilitating their reintegration. We are committed to actively supporting our employees in their return to work.



## 3.2 SOCIAL

### 3.2.2 HEALTHY AND GOOD EMPLOYMENT PRACTICES



#### HOW FRESHCLUSIVE ENSURES THE HEALTH AND WELL-BEING OF ITS EMPLOYEES

##### Frequent absenteeism

Any employee who is absent three or more times within a calendar year is invited to a meeting with their supervisor. This conversation focuses on understanding the reasons behind the individual's absenteeism and to determine whether the absenteeism is due to medical issues, working conditions, or personal circumstances. Once the cause is identified, the employee and supervisor work together to find a suitable solution. Options may include temporarily adjusting duties, modifying working hours, or involving occupational health services.

##### long-term absenteeism

In 2024 and prior years, we did not experience any major incidents requiring reintegration, nor did we have any fatal incidents or work-related illnesses. As we are actively taking measures to identify and address possible causes of absenteeism, our approach includes:

- Individual discussions between employees and their supervisors;
- Conducting formal and informal meetings in line with the performance review cycle;
- Advising employees on lifestyle improvements;
- Carrying out a risk assessment and evaluation and annually reviewing the resulting action plan;
- Holding absenteeism discussions.

If reintegration is needed, we will work together with the employee and external organisations to create an action plan that encourages a smooth transition back into the workplace. In line with Dutch standards, we pay one hundred percent of the employee's fixed salary for the first six months of incapacity, ninety percent for the following six months, and eighty percent during the second year.

##### Leave rights

Our employees are entitled to various leave arrangements:

- **Parental leave:** One week of parental leave with full pay immediately after the birth of the partner's child. In addition, employees may take up to five weeks of unpaid parental leave, during which they will receive a benefit of seventy percent of their salary from the Employee Insurance Agency (UWV).
- **Short-term care leave:** Up to ten working days per year with ninety percent salary continuation if necessary to care for a sick partner, child, parent, or other social relationship.
- **Emergency leave:** For unexpected personal circumstances that require immediate attention, such as the birth of a partner's child or other personal emergencies.



# 3.2 SOCIAL

## 3.2.2 HEALTHY AND GOOD EMPLOYMENT PRACTICES



### HOW FRESHCLUSIVE ENSURES THE HEALTH AND WELL-BEING OF ITS EMPLOYEES

#### Training and development

We believe in the shared responsibility between employer and employee to maintain the necessary qualification levels. Every year, we identify training needs or employees can approach their manager for development opportunities and together a training plan is created.

For more information regarding employee training and development, see the chapter 'Talent and employee development', starting page 29.

#### Senior arrangement

Employees who are five years away from their state pension age can take advantage of the senior arrangement, which allows them to work at eighty percent capacity, receive 92.5 percent of their salary, and continue building up their pension at one hundred percent.

#### Objectives

We actively promote healthy employment practices, ensuring a positive work-life balance and providing the necessary support for all our team members. In order to maintain and improve these practices we have set the following goals:

- Our annual average absenteeism rate remains below 4% percent.
- Each year, we review the accessibility of our reporting channels to ensure they are available and approachable for all employees.



## 3.2 SOCIAL

### 3.2.3 TALENT AND EMPLOYEE DEVELOPMENT

#### OPPORTUNITIES FOR EMPLOYEES TO ACQUIRE NEW SKILLS AND ADVANCE PROFESSIONALLY.

**We are all about helping our people grow at Freshclusive. We offer training and learning opportunities that match our business needs and employees' ambitions. Our relatively flat management structure could limit career growth, so we're focused on creating a work environment where skills are valued and development is encouraged.**

#### TALENT AND EMPLOYEE DEVELOPMENT POLICY

At Freshclusive, we prioritise talent and employee development as a key component of our employment practices. Our aim is to provide continuous learning opportunities that align with our business goals and personal aspirations of our employees, as well as to attract, retain and develop our employees. Each year, we assess the training needs of our team based on factors such as our business strategy, workforce planning, market developments, and individual employee requests. This assessment is then translated into a structured training plan, which is reviewed with the management.

Despite our commitment to employee development, we acknowledge that the opportunities for career advancement within our company can sometimes be limited due to the flat organisational structure. As a result, employees may reach a ceiling more quickly than in larger organisations with multiple management layers. On the other hand, employees have more freedom and responsibility within their functions compared to larger organisations.

#### RECOGNITION OF PRIOR LEARNING

We actively encourage our employees to participate in procedures for the recognition of prior learning (EVC procedures). These procedures allow employees to convert their existing skills and experience into formal qualifications or certificates. This not only enhances their qualification levels but also expands their career prospects within Freshclusive.

#### SUPPORTING FURTHER DEVELOPMENT

When training is aligned with an employee's career development within Freshclusive, we may offer paid leave to attend such courses. This ensures that employees can pursue further education without it impacting their income, thereby supporting both their personal and professional growth.



## 3.2 SOCIAL

### 3.2.3 TALENT AND EMPLOYEE DEVELOPMENT

#### TRAINING OPPORTUNITIES

Training opportunities are evaluated on a case-by-case basis to ensure they are relevant to each employee's role and development. While we do not track the total number of training hours, we aim to foster an environment where learning is encouraged and supported. Everyone has the opportunity to develop internally, with training courses offered or proposed as long as they align with the role. In return, we expect employees to complete the training successfully, and for courses costing over €5,000, we ask employees to remain with the company for at least two additional years. Otherwise, a portion of the cost will need to be reimbursed.

The CEO is responsible for overseeing the training and development policy, ensuring that it aligns with both employee aspirations and company goals.

#### PERFORMANCE REVIEWS

Each calendar year, a minimum of two individual meetings are held with employees; a mid-year review and an end-of-year review. These meetings involve the employee, their supervisor, and the HR representative. During the review, the employee's performance and responsibilities are discussed. After the meeting, the employee receives a summary of the discussion, which they review and approve.

#### OBJECTIVES

We want to provide our employees with the right opportunities to grow, keep them engaged and satisfied with their development, and ensure our training plan stays up to date with both business and personal needs. Because of this the following goals are developed:

- Ensure that all employees have access to relevant training and development opportunities.
- Maintain high employee satisfaction scores for development opportunities, with an average rating of eight or higher in the annual employee satisfaction survey.
- Continuously assess and update the training plan in line with business and individual development needs.





# 3.2 SOCIAL

## 3.2.4 INFORMATION AND SYSTEM SECURITY

### THE PROTECTION OF COMPANY DATA AND SYSTEMS FROM UNWANTED ACCESS OR CYBER-ATTACKS

We operate within a complex global supply chain of fruit and vegetable producers. To comply with laws, regulations, and certifications, and to ensure customer health and safety, we must have full traceability of our products. Achieving this level of transparency requires an advanced system that accurately registers the origin, transportation, and final destination of each product. We also ensure these systems protect the data of our growers, suppliers, transporters, and customers. Recently, we have noticed a concerning trend where hackers are increasingly targeting smaller businesses. The impact of a cyberattack can be devastating, from data breaches to disruptions in business operations. That is why cybersecurity is more crucial for us than ever before. To safeguard all our information, we adhere to the European General Data Protection Regulation (GDPR) and have partnered with a third party to manage our cybersecurity measures.

### GENERAL DATA PROTECTION REGULATION

When we collect necessary personal data, we inform all parties about the purpose of data collection, how their data will be used, and the rights they have regarding their information. Personal data belonging to suppliers, growers, transporters, and customers must be securely stored. This includes names, addresses, phone numbers, and email addresses, which must be stored and processed safely.

- 1. **Data minimisation:** We collect no more data than is necessary for its intended purpose. For example, data that is irrelevant to the contract or employment agreement should not be recorded.
- 2. **Legitimacy and transparency:** We only process data when necessary for executing employment agreements, such as salary administration or performance evaluations. We inform the involved party about which data is collected and why.
- 3. **Data security:** Data must be securely stored, for bank details, payment details, and personal contact information. This includes using secure systems and limiting access to authorised personnel only.
- 4. **Employee rights:** Employees have the right to access, correct, delete, or restrict their personal data. They can request to view their data, correct errors, or delete information that is no longer required.

### DATA BREACHES

In 2024, we had zero data breaches. It remains our annual goal to maintain zero data breaches every year.





# 3.2 SOCIAL

## 3.2.5 FOOD SAFETY AND QUALITY

### FRESHCLUSIVE'S COMMITMENT TO PROVIDING SAFE AND HIGH-QUALITY FRUITS AND VEGETABLES.

The value Freshclusive delivers is the collaboration with the best growers, in order to provide the market with the freshest and highest quality fruits and vegetables. To ensure this quality is consistent, we only work with certified growers who meet standards above the norm. Fresh fruit and vegetable products are influenced by the season, the growers and the climate. As a result, the quality may vary from year to year. Nevertheless, we remain committed to ensuring the highest possible quality and safety of our products, whatever the circumstances.

For information regarding how we keep track of the origin and journey of our products, is discussed in the chapter 'Product Integrity and chain transparency' on page 35.

### CERTIFICATION

Certifications such as Global G.A.P., SKAL, and BRC ensure both us and our customers that every product passing through our chain meets strict standards for transparency, quality, and environmental requirements. This enables us to confidently guarantee that our organic products are genuinely produced according to organic standards. If a supplier no longer meets these requirements, they are set to inactive in our system and must provide the necessary documentation before we can resume purchases from them.

#### Global G.A.P (Good Agricultural Practices)

Global G.A.P is an international standard that ensures our growers operate according to best agricultural practices. This certification focuses on minimising food safety risks and promotes environmentally friendly and sustainable production methods. This includes requirements on pesticides, water management, working conditions and traceability. The latter ensures that we have an overview of which grower the products come from.

#### SKAL

The SKAL certificate allows us to demonstrate that the organic products we supply meet the requirements of European organic regulations. This checks that the production and processing of our organic fruit and vegetables is done without the use of synthetic pesticides, artificial fertilisers or genetically modified organisms.

#### BRC (British Retail Consortium)

The BRC focuses on the processing, packaging, storage and distribution of food products after cultivation has taken place. Nevertheless, we do not package the products ourselves, but sometimes store them in our warehouse for further distribution. This guarantees the safety, quality and transparency of the products after they have been taken from the grower.

### COMPLAINTS SYSTEM AND RECALL PROCEDURE

Consumers, customers, and suppliers are able to report issues related to product safety and quality. Since consumers are not our direct customers, we rarely, if ever, receive reports from them. Likewise, our suppliers generally do not report issues to us. Instead, customers report concerns directly to their account manager or salesperson. These complaints are logged every complaint in a complaint register, covering issues ranging from shipment delays to quality concerns. If a shipment of products is delayed, we log this as a single complaint. However, if this delay impacts multiple products, each affected product is counted separately as an individual complaint.

#### Goals

Every day, we ensure that our products meet the highest standards of safety and quality, with a strong focus on food safety. We aim to have zero food safety and quality complaints each year.



# 3.2 SOCIAL

## 3.2.6 WORKING CONDITIONS IN THE SUPPLY CHAIN

### THE WORKING CONDITIONS OF EMPLOYEES AT THE GROWER AND TRADING COMPANIES

**Our commitment to fair and safe working conditions extends to every part of our global supply chain. We expect all our suppliers, from farmers to logistics partners, to uphold our standards for working conditions by respecting human rights and following fair employment practices free from discrimination. We measure these expectations through certifications and third-party audits, ensuring compliance with the OECD and UN Guiding Principles on Business and Human Rights. Although complete visibility is challenging, particularly with international suppliers, we remain vigilant and respond promptly to address any cases of misconduct.**

#### Supplier code of conduct

All of our suppliers, including farmers, are certified and regularly audited on BRC, IFS, and Global G.A.P standards by accredited institutions such as DNV. Our Supplier Code of Conduct and responsible sourcing policy are embedded within our BRC certification, requiring us to work exclusively with certified suppliers. These certifications cover key areas, including food safety, product quality, and working conditions. Each supplier also completes a Supplier Declaration. The Supplier Declaration focuses on certifications and ethical systems that address food safety, product quality, and working conditions across the supply chain. For instance, companies and their producers may be certified under SMETA, SIZA, SEDEX, or FAIRTRADE standards, which support responsible working conditions, fair wages, and safe workplaces. When certifications are absent, we request the option for an audit to maintain product safety and quality.

#### Organisation for Economic Co-operation and Development (OECD)

To comply with the OECD Guidelines, our suppliers must respect human rights throughout their entire value chain and ensure safe working conditions free from discrimination. This includes combating corruption, promoting fair competition, maintaining transparency in tax payments, and offering fair employment conditions. Furthermore, they must actively promote environmental protection by responsibly managing natural resources and minimising pollution. Suppliers are expected to comply with all relevant laws and regulations, be transparent about their activities and impact, and protect consumer interests through fair marketing practices and the provision of safe products. By doing so, they contribute to sustainable and ethical business practices.





# 3.2 SOCIAL

## 3.2.6 WORKING CONDITIONS IN THE SUPPLY CHAIN

### UN Guiding principles on Business and Human Rights

The UN Guiding Principles on Business and Human Rights provide companies with guidelines to help them understand and implement their responsibility towards human rights. These principles are built around three pillars:

- 1. **State duty to protect:** Governments are required to establish regulations to protect human rights from abuses by third parties, including companies. Our suppliers are therefore required to follow the local rules and regulations, especially regarding human rights.
- 2. **Corporate responsibility to respect:** Our suppliers have the responsibility to respect human rights across all their activities. This means proactively preventing negative impacts on human rights and, if these occur, mitigating and addressing them. They are expected to:
  - Conduct human rights due diligence: This involves identifying the impact of their activities on human rights, assessing risks, and implementing measures to manage these risks.
  - Implement a human rights policy: Suppliers must clearly define their commitment to human rights, communicate it to all stakeholders, and ensure that the policy is adhered to by employees and partners.
  - Respect the rights of stakeholders: Suppliers should actively engage with stakeholders such as employees, communities, and other groups who might be affected by their operations.
- 3. **Access to remedy:** Finally, our suppliers must provide effective remedy mechanisms to address any negative human rights impacts that may occur. This includes setting up grievance procedures for employees, communities, or other affected parties who feel they have been harmed. These mechanisms must be fair, transparent, and accessible to all involved parties.

### Ensuring safe working conditions

For foreign suppliers, monitoring working conditions directly can be more challenging. Therefore, we rely on their certifications, which are verified by external bodies, and trust in the auditing processes and standards set by these organizations. Each supplier is required to have a reporting channel for employees on farms to report human rights violations. In the Netherlands, there are general hotlines for reporting abuses, and suppliers are obligated to provide similar channels in accordance with certification requirements. How they implement this is up to them, as long as it aligns with certification guidelines. Should any supplier lose certification due to violations, we would be informed and would immediately terminate our relationship with the supplier, grower, or any other involved stakeholder. While some degree of risk remains, we are committed to maintaining a level playing field and ensuring full compliance.

In almost all cases, the conditions meet our expectations and the standards outlined in our Supplier Code of Conduct. However, if we encounter a supplier who does not comply, we simply do not engage in business with them. Within Europe, we have identified no instances of child labor or exploitation. A significant proportion, about 67% of our products, is sourced from European suppliers.

### Temporary workers in the supply chain

Our Code of Conduct and certifications include the working conditions of temporary workers as well. These workers are subject to other conditions. Especially, the working conditions for migrant workers employed by temporary agencies are often concerning. These workers are frequently subject to low wages, job insecurity, limited access to social amenities, and poor housing conditions. Due to their dependency on the temporary agencies, they may hesitate to report abuse or incidents for fear of losing their jobs.

### Goal

Our goal is to actively engage with our suppliers on environmental and social criteria to maintain the highest standards. We aim to improve and ensure fair and safe working conditions throughout the supply chain. By 2026, all of our suppliers will have signed our supplier code of conduct, and by 2030, 100% of our purchased products will hold a social certificate.





3 IMPACT

# 3.3 GOVERNANCE

## 3.3.1 PRODUCT INTEGRITY AND CHAIN TRANSPARENCY

### TRANSPARENCY ABOUT HOW AND WHERE FRUIT AND VEGETABLES ARE GROWN

**Our commitment to transparency and product safety is supported by our ERP system (Enterprise Resource Planning) and Global G.A.P. and BRC certifications, which give us full insight into the entire chain, from grower to customer. Each product we sell is assigned a unique identification number, allowing it to be traced back to its origin. This ensures that, in the event of a security incident, we can immediately block other products from the same batch and notify affected parties.**

For more information about the certificates, see the chapter 'Food safety and quality', starting page 32.

#### ERP system (Enterprise Resource Planning)

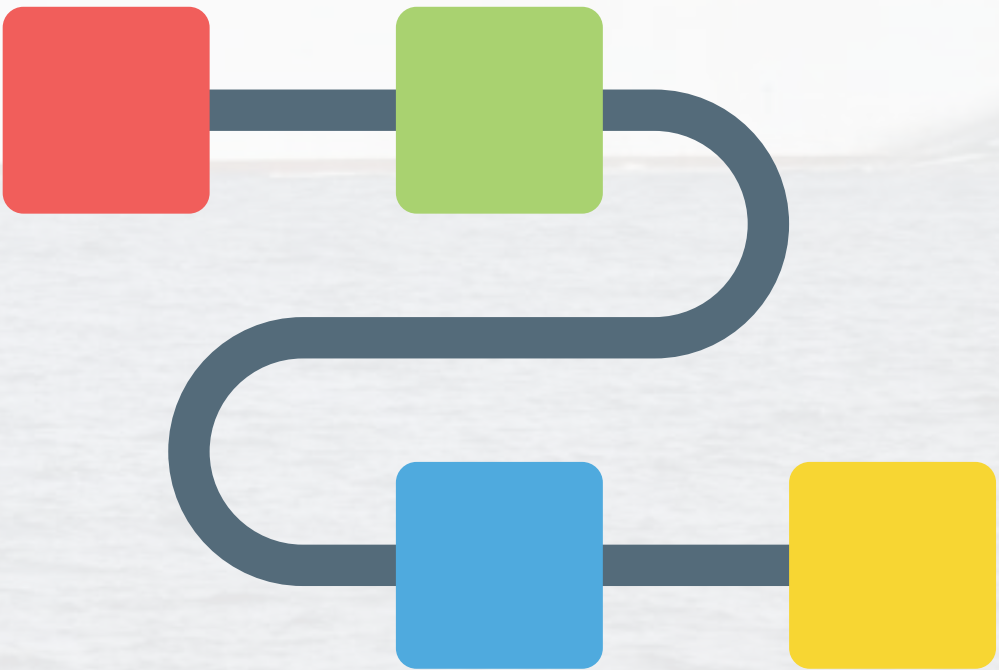
Our ERP system plays a crucial role in maintaining this transparency. It tracks the entire journey of fruit and vegetables, from the farm to the shop shelf, recording every detail, such as who harvested the product, what resources were used, and the conditions under which it was stored. This traceability is essential in ensuring food safety, as it enables us to quickly identify affected parties and customers if any issues arise.

The ERP system also monitors transport conditions, which is vital for maintaining product quality and safety, especially for fresh products that require strict temperature control and hygiene standards. Supported by our standardised procedures and quality team, the system ensures that all products meet the highest standards before reaching our customers.

While tracking and traceability are mandatory for food safety, we see opportunities to further enhance transparency through emerging technologies like blockchain. Though we are not currently focusing heavily on this, it could offer additional visibility throughout the entire supply chain, encouraging all parties to accurately register their steps. For the fresh produce sector, there is still much progress to be made, even if this is not our immediate priority.

#### Goals

We are dedicated to delivering safe, high-quality products every day. Therefore, by 2030, 100% of our fresh produce will be traceable back to the specific farm it was grown on.





## 3.3 GOVERNANCE

### 3.3.2 BUSINESS ETHICS

#### THE PRINCIPLES AND STANDARDS FRESHCLUSIVE APPLIES TO ITS OPERATIONS

**We are a young and energetic company founded by two pairs of brothers with the same passion for fruit and vegetables. This passion is at the heart of our corporate culture. Because we operate in a fast-moving international market, we want to avoid unnecessary procedures. Trust in our employees is important to us. We believe our people should have the freedom to make independent decisions within their responsibilities. This way, they can take ownership without the need for constant monitoring, as long as it aligns with laws and regulations. Our organisation has a manageable size and we have an open and flat management structure with a lot of oversight. This ensures that everyone is equal and reduces the risk of corruption, power abuse or unethical practices.**

#### **Corruption and bribery prevention**

In order to prevent corruption and bribery we have implemented certain measures. For our financial transactions, we have implemented a system where every transaction or decision requires the approval of the financial team. This ensures that every financial action is carefully controlled, preventing even the management and the owners of Freshclusive from making decisions independently. This makes it impossible for unethical behaviour to occur without the involvement of several employees.

#### **Measurement and goal**

By 2024, we have received no fines for violations of social, financial, environmental or regulatory laws and regulations. Our goal is to maintain this number and have no incidents of corruption annually. We also consider it important that employees continue to rate us ethically with an 8 or higher during the employee satisfaction survey. This helps us monitor whether the general mood of employees on business ethics within the organisation remains stable and whether additional measures may be needed to prevent corruption and bribery.

#### **Whistleblower scheme**

At Freshclusive, we have an internal confidential advisor whose contact information is provided in the employee handbook. The confidential advisor works with employees to discuss any issues and determine possible next steps. Everything discussed is protected by professional confidentiality and remains private. Externally, we make use of the general whistleblower hotline in the Netherlands, which is accessible to everyone and clearly displayed in the canteen to ensure all employees are aware.





## 3.3 GOVERNANCE

### 3.3.3 FAIR WAGES, PRICES AND RELATIONS

#### THE WAGES OF FRESHCLUSIVE'S EMPLOYEES, THE INCOME OF GROWERS AND SUPPLIERS, AND THE PRICES PAID TO GROWERS FOR PRODUCE

At the core of our business, we believe in long-term, fair and sustainable relationships throughout our supply chain. This ensures trust, quality and reliability, which can be traced back to our products. While we do not have our own policy on fair wages and prices, we ensure compliance through third-party certifications and regular audits. Relevant certifications include BRC, and we work with the institution DNV to verify the certifications. Additionally, we adhere to the Collective Bargaining Agreements (CBA) and government regulations, which bind us to the applicable laws and standards. All our suppliers are certified and monitored by independent institutions to ensure adherence to ethical standards.

##### Fair wages for employees

Paying below the legal minimum is not only something we oppose but is also legally prohibited. The collective bargaining agreement for the Wholesale Trade in Fruit and Vegetables has set specific salary scales that comply with the minimum wage and minimum holiday allowance act. Salaries are structured based on job groups and years of experience, ensuring that starting salaries always meet legal requirements. Separate youth wages are established for younger employees, following the legal framework.

We strive to offer wages that are well above the minimum, ensuring we remain an attractive employer. This is not limited to salary. Creating an appealing workplace means focusing on employee well-being, job security, and career development opportunities. In a competitive market with high demand for skilled labour, it is crucial to offer more than just a pay check.

##### Fair wages for employees in the value chain

In our supplier code of conduct, we require our suppliers to pay at least the local minimum wage to all employees, ensuring fair compensation in every region where they operate. This commitment not only supports compliance with local laws and regulations but also promotes equitable treatment and financial stability for workers throughout the supply chain.

##### Fair prices for farmers in the supply chain

We acknowledge that fair pricing can be a challenge further down the supply chain, especially in agriculture. Prices paid to farmers can fluctuate significantly due to market forces, leading to financial instability when there is oversupply. While there is no guaranteed minimum price, we aim to reward farmers for high-quality and exclusive products, recognising the additional value they bring to our business. This approach encourages long-term partnerships and supports growers in producing premium products that meet our high standards.



## 3.3 GOVERNANCE

### 3.3.3 FAIR WAGES, PRICES AND RELATIONS

#### Fair product prices

There are substantial opportunities in focusing on exclusivity within our product range. Standard melons, for example, may not always maintain the same quality. In contrast, exclusive, higher-quality produce undergoes rigorous testing and must meet stringent standards. While these products are more expensive, they reduce the risk of recalls, ensure customer satisfaction, and help maintain long-term business relationships. Investing in quality control and exclusive offerings not only differentiates us in the market but also strengthens our position as a trusted partner.

#### Fair exchange rates

Due to our global trading, we have to use exchange rates. We often buy in dollars and sell in euros while paying wages in euros as well. To mitigate the impact of exchange rate fluctuations, we use hedging strategies that protect us from fluctuation losses. This is not about speculation, but about ensuring stability and minimising risk within our operations.

#### Goals

Our goals focus on ensuring responsible procurement and fair treatment across the supply chain. Therefore:

- By 2026: 100% of our suppliers will have signed our supplier code of conduct.
- By 2030: 100% of employees involved in our product chain will receive at least the local minimum wage.





# 4.1 GOVERNANCE STRUCTURE

NAME	AGE CATEGORY	GENDER	FUNCTION(S) WITHIN THE COMPANY
PAUL SCHOCKMAN	30-50	Male	Chief Financial Officer (CFO) and Chief Operating Officer (COO)
HENRI SCHOCKMAN	30-50	Male	Chief Executive Officer (CEO) and Sourcing Manager
RUUD KRUL	30-50	Male	Sales Director and Chief Commercial Officer (CCO)
ROBBERT KRUL	30-50	Male	Sales Director and Chief Sales Officer (CSO)

## ESG Governance

The CFO and the CEO are both responsible for the supervision of the ESG-impacts, risk’s and opportunities of Freshclusive. This includes the ESG-policy and -strategy of the company. Due to the flat structure of the management of the company, the implementation of the ESG policy and strategy is performed by the management of the company and their respective departments. For these responsibilities, Freshclusive has no remuneration policy that is based on ESG performance.





4 BACKGROUND

4.2 ABOUT THIS REPORT

Report scope

This report covers all activities of Freshclusive B.V. Beyond our own business operations, the scope of this report, depending on the topic, extends to include both the upstream and downstream value chain and relevant stakeholders.

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

ENTITIES	KVK NUMBER	STREET	POSTAL CODE
Freshclusive B.V.	85718165	Rietwijkeroordweg 4	1432 JE Aalsmeer

Standards

This report has been prepared by Kroll SR in accordance with the Basic Module and Business Partners Module standards of the official draft Voluntary European Sustainability Reporting Standards (VSME ESRs) for non-listed small and medium-sized enterprises, published in January 2024 by the EFRAG.

Period

This is Freshclusive’s first sustainability report, covering the period from 1 January 2024 to 31 December 2024. Reference years may vary by topic, depending on the availability of data. The reporting cycle is conducted on an annual basis.

Publication

This report was published online in May 2025.

Colophon

This report is a publication of:

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# 5.1 VSME ESRS INDEX

BASIC MODULE

	Disclosure	Chapter	Page	Extra information / reason for omission
B1	Basis for preparation	About this report	40	
B2	Practices for transitioning towards a more sustainable economy	Corporate emissions Transport emissions Product and value chain emissions	17, 20, 21	
B3	Energy and greenhouse gas emissions	Corporate emissions	17	
B4	Pollution of air, water and soil	Corporate emissions Transport emissions Product and value chain emissions	17, 20, 21	
B5	Biodiversity	Water consumption in the chain	22	
B6	Water	Water consumption in the chain	22	
B7	Resource use, circular economy and waste management	Product and value chain emissions	21	
B8	Workforce – General characteristics	Employees	10	
B9	Workforce – Health and safety	Healthy and good employment practices	26	
B10	Workforce – Remuneration, collective bargaining and training	Healthy and good employment practices	26	
B11	Workers in the value chain, affected communities, consumers and end-users	Working conditions in the supply chain Food safety and quality	33, 32	
B12	Convictions and fines for corruption and bribery	Business ethics	36	



# 5.1 VSME ESRS INDEX

## BUSINESS PARTNER MODULE

	Disclosure	Chapter	Page	Extra information / reason for omission
B1	Revenues from certain sectors	ESRS index	42	• Freshclusive is not active in controversial weapons, the cultivation and production of tobacco, fossil fuels, or chemical production.
B2	Gender diversity ratio in governance body	Governance structure	39	• The governance body of Freshclusive consists solely of males.
B3	GHG emissions reduction target	Corporate emissions	17	
B4	Transition plan for climate change mitigation	Corporate emissions	17	
B5	Physical risks from climate change	Corporate emissions	17	• Freshclusive does not report any monetary values in this sustainability report.
B6	Hazardous waste and/or radioactive waste ratio	ESRS index	42	• Freshclusive does not have hazardous or radioactive waste.
B7	Alignment with internationally recognised instruments	Healthy and good employment practices	26	• Freshclusive follows the Dutch Working Conditions Act for its own workforce. This does not specifically cover aligning company policies with internationally recognised instruments such as the UN Guiding Principles on Business and Human Rights.
B8	Processes to monitor compliance and mechanisms to address violations	Healthy and good employment practices	26	• Currently, there is no formal process in place to monitor compliance with the OECD Guidelines for Multinational Enterprises or the UN Guiding Principles on Business and Human Rights, including the principles outlined in the International Bill of Human Rights and the eight fundamental conventions identified in the ILO Declaration. Employees can report grievance or complaints to address potential violations of these standards for our own workforce to their manager. Freshclusive adheres to Dutch rules and regulations concerning employee health and safety. However, compliance monitoring is conducted for employees within the broader value chain.
B9	Violations of OECD Guidelines for Multinational Enterprises or the UN Guiding Principles (including the principles and rights set out in the eight fundamental conventions of the ILO Declaration and the International Bill of Human Rights)	Healthy and good employment practices	26	• During 2024 there have not been any violations of the UN Guiding Principles on Business and Human Rights, the ILO declaration on Fundamental Principles and Rights at Work or the OECD Guidelines for Multinational Enterprises with regard to our own workforce.
B10	Work – life balance	Healthy and good employment practices	26	
B11	Number of apprentices	Talent and employee development	29	• Freshclusive did not have any apprentices in 2024.



5.2 ABBREVIATIONS

BRC	British Retail Consortium
CBA	Collective Bargaining Agreement
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CH4	Methane
CLA	Collective Labour Agreement
CO <sub>2</sub> -eq	CO <sub>2</sub> equivalents
COO	Chief Operational Officer
DMA	Double materiality assessment
EPT	Electric pallet trucks
ERP	Enterprise Resource Planning
ESG	Environmental, Social and Governance

F-gases	Fluorinated gases
GDPR	General Data Protection Regulation
GHG Protocol	Green House Gas Protocol
Global G.A.P	Global Good Agricultural Practices
GMS	General Meeting of Shareholders
N2O	Nitrous oxide
OECD	Economic Co-operation and Development
RI&E	Risk Inventory & Evaluation
UWV	Employee Insurance Agency
VSME	Voluntary European Sustainability Reporting Standards for non-listed small and medium-sized enterprises







# ESG REPORT 2024

April 2025

