



SUSTAINABILITY AT BRES

OUR SUSTAINABILITY AMBITION:
CLIMATE NEUTRAL BY 2050



FOREWORD

**AT BRESK WE ARE
FOCUSING ON
RESPONSIBLE AND
FUTURE-ORIENTED
BUSINESS MANAGEMENT**

As specialists in chilled garlic and herb products for the professional kitchen, we recognise the role we play throughout the supply chain and the responsibility that comes with it towards people, the environment and society.

Bresk's origins lie in a love of flavour and craftsmanship, but our future is inextricably linked to sustainability and social responsibility. With our modern production facility in Werkendam, we recognise that we serve as a role model within the food industry. We are inspired by our parent organisations, Hügli and Bell Food Group. Both companies have been actively committed to sustainability for many years, which is why our local ambitions and objectives align with the group's objectives.

In recent years, we have taken steps to ensure that our sustainability initiatives are better structured and measurable. This enables us to give concrete direction to our ambitions, set clear targets and communicate our progress.

We have therefore decided to bring together our efforts and ambitions in the field of sustainability in this report. Our aim is to provide our employees, customers, suppliers and other stakeholders with an insight into the direction we are taking and the choices we are making.

We realise that sustainability is not a destination, but an ongoing process. For this reason, we have asked Weselman Consultancy to support us in drawing up a clear, broadly applicable and measurable sustainability report. With their expertise, we can formulate realistic objectives that not only enhance our own impact, but can also serve as an example to others within and outside our sector. We believe that collaboration and knowledge-sharing are essential to jointly contributing to a more sustainable future.



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INTRODUCTION



“ THE FOUR CORE VALUES
OF BRESK FORM THE
COMPASS FOR OUR
DAILY ACTIONS

Arno Dominicus

1.1 THE SITE MANAGER'S VISION

As a food manufacturer, we at Bresc feel a responsibility to operate in a sustainable, transparent and socially responsible manner. Alongside our focus on product quality and growth, we naturally also prioritise care for people and the environment. Our mission is clear: to inspire with pure flavour. Not only by developing high-quality chilled products, but also by consciously choosing a sustainable and forward-looking approach.

It all starts with Bresc's staff; together, we create a culture centred on development, wellbeing and

engagement. By investing in training and knowledge-sharing, we encourage growth, both personally and professionally. Sustainable business also means that we take a critical look at our supply chain. Our suppliers are, of course, selected on the basis of quality, delivery reliability and hygiene, amongst other things, but aspects such as geographical location and sustainable production also play a very important role.

Bresc's four core values serve as the compass for our day-to-day actions. For us, openness means choosing transparency and clarity; we are proud of what we do and how we do it. Hospitality is deeply ingrained in our DNA, which is evident in the way we treat people with respect and a personal touch. We maintain good relationships with everyone we come into contact with. We realise that we are guests on this earth and treat our planet with care. Teamwork – with customers, suppliers, colleagues and other partners alike – is a driving force behind our success, because together we achieve more

BRESK: SPECIALIST IN CHILLED GARLIC AND HERBS FOR THE PROFESSIONAL KITCHEN

Bresc develops and produces chilled garlic and herb products for the professional kitchen. We combine traditional flavour with technological innovation.

At the same time, we are firmly established within the European food industry. This position enables us to continuously innovate, operate sustainably and create lasting value for our customers, employees and partners.



than we do individually. Curiosity is the driving force behind the discovery of new taste sensations, concepts, applications and markets, and stimulates the development of our employees' potential.

I am convinced that sustainable business starts with transparency and the courage to take responsibility. Whether it's reporting our CO₂ emissions, sharing our social initiatives or actively listening to staff, customers and suppliers: real impact is created when, as an organisation, you are open and honest, committed to continuous learning and consistently prioritise the long term.

Together, we are building a Bresc that continues to inspire, both now and in the future. Because only by working together can we make real progress – for our employees, our partners and society as a whole.

Arno Dominicus
Site manager

IT ALL STARTS AT THE SOURCE.

In our view, there is a direct line from the grower in the field to the dish on the plate in the restaurant. We source directly from the source and regard our suppliers as partners, just as we do our customers. We believe in shared supply chain responsibility and strive to build long-term relationships with our suppliers. Constant collaboration to safeguard quality and, where possible, improve it. Every raw material has its own natural habitat, and we respect this as much as possible.





1.2 CURRENT SUSTAINABILITY INITIATIVES

We are actively committed to minimising our impact on people, the environment and society. Some examples of our current initiatives include:

- Supplier selection: wherever possible, we choose suppliers located close to our production site.
- For us, good employment practices mean fostering a sustainable relationship with our staff (training, development and social events).
- 100% green electricity: we use only electricity generated from renewable energy sources, with 426 of our own solar panels and 100% external wind energy.
- A 35% reduction in residual waste compared to 2023.

100%
GREEN
ELECTRICITY

426
OWN
SOLAR PANELS

100%
EXTERNAL
WIND ENERGY

1.3 OUR APPROACH

Sustainability is therefore not a new topic for us, but we still see plenty of opportunities to structure and expand our efforts. We want to make a greater impact and have the following steps in mind:

- 1 **Strategy development**
We set out clear sustainability goals and ambitions for the short and long term. These form the basis for a focused and effective strategy.
- 2 **Impact measurement**
For each goal, we establish KPIs (key performance indicators). We identify which data is already available and which still needs to be collected.
- 3 **Impact roadmap**
Once the KPIs have been established, we can carry out a baseline measurement and draw up a roadmap. This includes concrete actions and timelines to achieve our sustainability objectives step by step.
- 4 **Sustainability reporting**
This report will summarise our steps, strategy, results, objectives, actions and recommendations to provide a transparent overview of our efforts and form the basis for continuous improvement.

A photograph of a vast field of green crops, likely corn, stretching towards a clear blue sky. The crops are in the foreground and middle ground, with some rows visible. The sky is a uniform light blue. The overall scene is bright and clear.

OUR AMBITION IS CLEAR

CLIMATE NEUTRAL BY 2050.
PROGRESS IS CONTINUOUSLY
MONITORED, AND WE HAVE
SET INTERIM TARGETS THAT
WE AIM TO ACHIEVE AS
EARLY AS 2035.

SUSTAINABILITY STRATEGY

2.1 WHAT WE DO

At Bresc, we are committed every day to making life easier for chefs by providing high-quality, chilled garlic, onion and herb products. Our mission is to offer flavourful and practical solutions that contribute to efficient working practices in the professional kitchen. In doing so, we strive to excel not only in quality and service, but also in sustainability and social responsibility.

Production takes place in-house at our modern facility in Werkendam. Here, we combine traditional recipes with innovative techniques, enabling us to respond flexibly to our customers' needs whilst minimising our environmental impact. We produce according to anticipated demand, thereby reducing waste and limiting transport movements.

2.2 OUR ROLE IN THE SUPPLY CHAIN

As a manufacturer within an international food organisation, we take our responsibility seriously. We aim not only to improve our own environmental, social and governance performance, but also to actively contribute to making the entire supply chain more sustainable. We do this by maintaining an ongoing dialogue with our stakeholders and collaborating on solutions that have a positive impact on people, the environment and society. Openness and transparency form the basis of this approach. By reporting clearly on our efforts and areas of focus, we respond to changing legislation and regulations, as well as to the growing expectations of our stakeholders. In this way, we are working together to build a sustainable and future-proof industry.



2.3 KEY STAKEHOLDERS

We regard the following parties as key stakeholders:

- Employees
- Customers
- Suppliers
- Food industry
- Society
- (Local) Community
- Shareholders: Hügli and Bell Food Group
- Partners (including: software, logistics, machine maintenance engineers)

When developing our sustainability strategy, we involve our stakeholders so that together we can make a positive impact. We have done this in practice by conducting a survey amongst our suppliers, customers, employees and shareholders. By actively involving them, we have jointly determined how important sustainability is within our supply chain and on which issues we can make the greatest impact. This input forms the basis for our strategic decisions and enables us to implement our sustainability efforts in a targeted and widely supported manner.

**THIS CHAIN COVERS
ALL STAGES OF
RAW MATERIAL
TO END USER**

2.4 OUR VALUE CHAIN

To improve sustainability in a targeted and effective manner, it is essential to have an understanding of our entire value chain. This chain covers all stages from raw materials to the end user and shows where we create value and where sustainability impacts occur. By mapping out our value chain, we highlight where opportunities for improvement and collaboration lie. Below, in Figure 1, we show the key links in our chain.

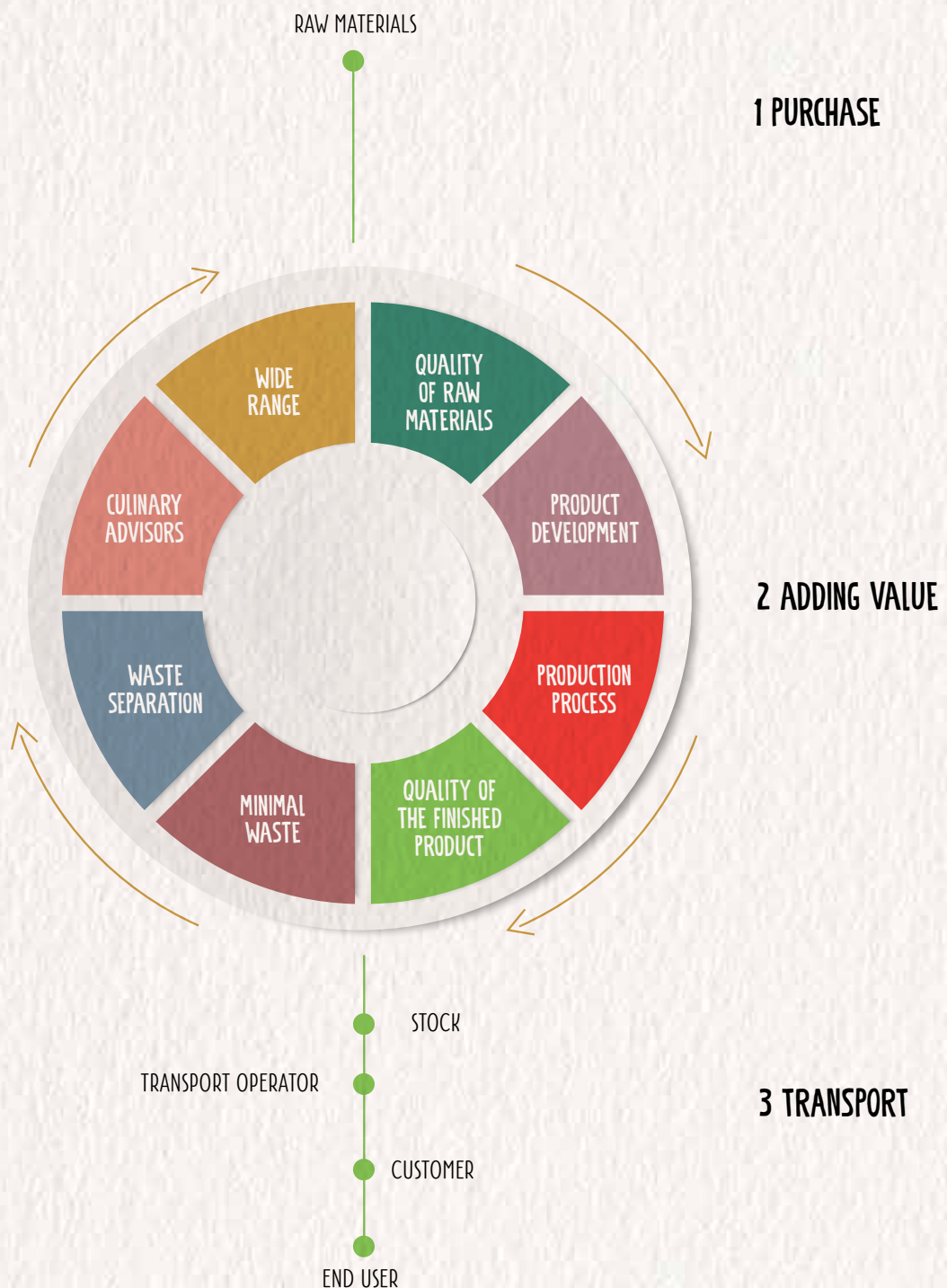


FIGURE 1 OUR VALUE CHAIN



To bring structure to this and focus our sustainability efforts on where we can really make an impact, Bresce has carried out a dual materiality analysis. This utilised the CSRD (Corporate Sustainability Reporting Directive) framework, which aligns with the reporting obligations for large companies with supply chain responsibilities.

2.5 MATERIALITY ANALYSIS

When it comes to sustainability, it is important to set priorities. Not every issue is equally relevant. We therefore focus on areas where we can make a real impact. Without a targeted approach, there is a risk of fragmented activities that lack sufficient coherence and therefore generate little structural impact. This also makes it difficult to communicate a clear direction and ambition to stakeholders, which can hinder collaboration within the supply chain.

BY ADOPTING A TARGETED
APPROACH, WE AVOID THE RISK
OF FRAGMENTED ACTIVITIES



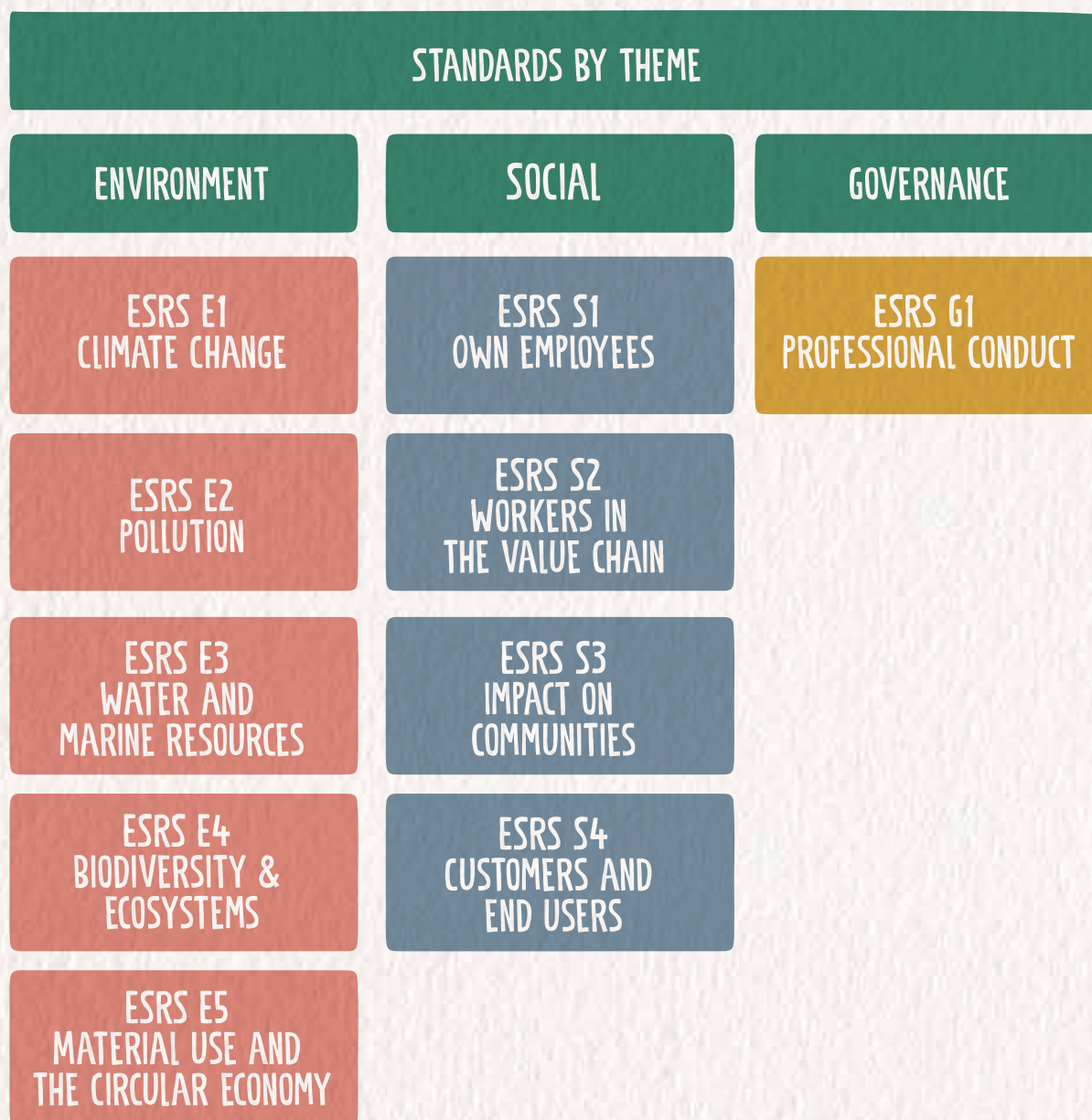


FIGURE 2 EUROPEAN SUSTAINABILITY REPORTING STANDARDS (ESRS)

The Corporate Sustainability Reporting Directive (CSRD) helps organisations to report transparently on sustainability, impact and risks. The guidelines to be used for this purpose are the European Sustainability Reporting Standards (ESRS). The ESRS specify what companies must report on – and how – with regard to environmental, social and governance issues, and ensure comparability and consistency across the Member States of the European Union. The ESRS framework is shown above in Figure 2.

MATERIALITY MATRIX

WE ARE BECOMING
MORE SUSTAINABLE
BY CONTINUOUSLY
IMPROVING OUR
PROCESSES

By applying this methodology, we ensure that our reporting is future-proof and meets the expectations of supply chain partners. The analysis was carried out on the basis of engagement with stakeholders and the collection and processing of internal data. This analysis has resulted in the materiality matrix shown below in **Figure 3**. A centre point must be indicated on this matrix, and all themes in the top-right quadrant are material for Bresc. A theme is material when it has a significant impact on both the organisation and the environment, and is therefore given priority within our strategy and reporting.

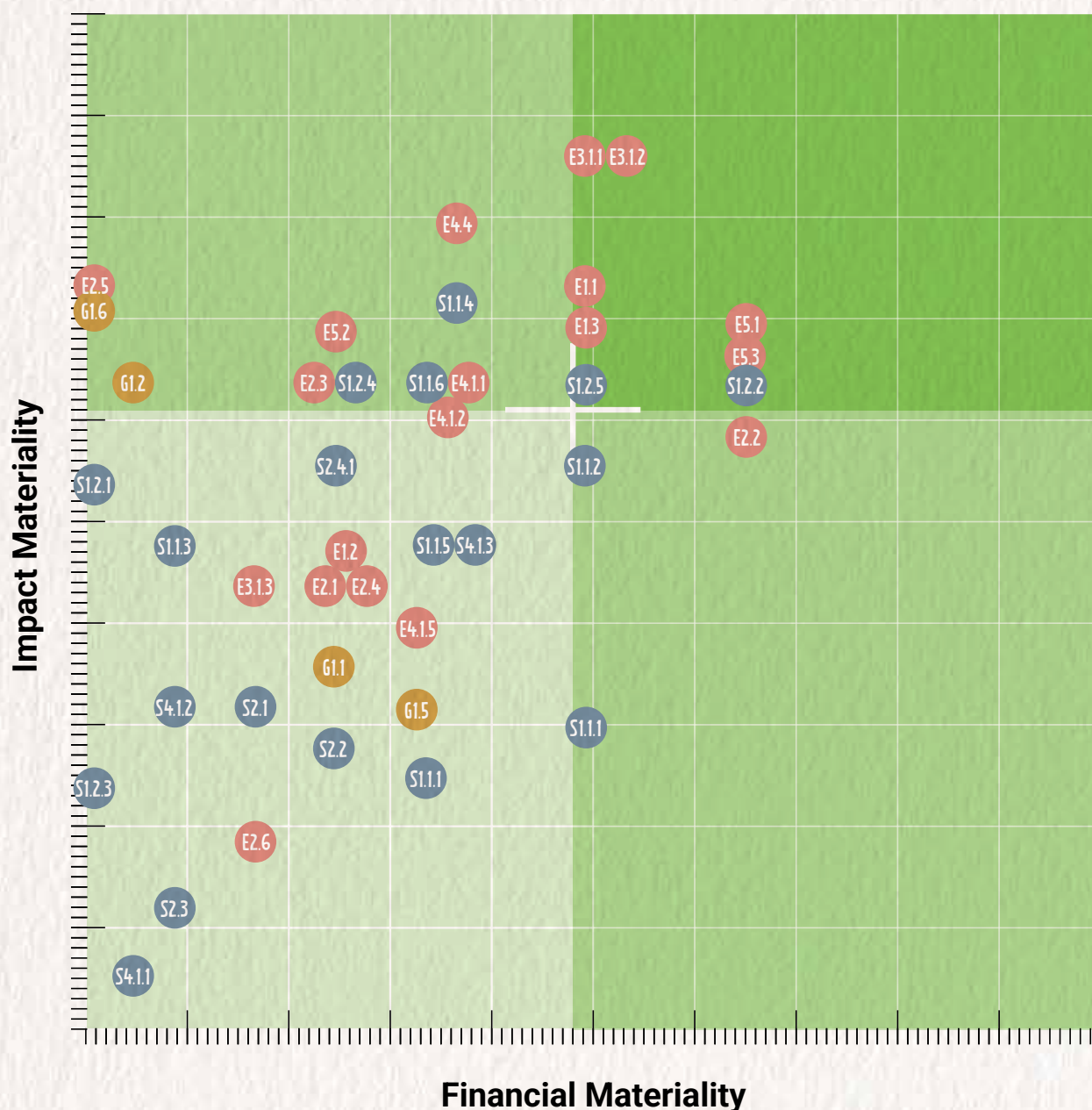


FIGURE 3: THE MATERIALITY MATRIX

The centre of the materiality matrix has been positioned in such a way that the distinction between the themes identified as most material is clearly visible. The chosen position emphasises that the topics in the top right-hand corner of the matrix (E1.1, E1.3, E3.1.1, E3.1.2, E5.1, E5.3, S1.2.5 and S1.2.2) have a significant impact on the company itself, as well as on society and the environment. When we link the topics from the matrix to the ESRS model described earlier, we can make the following connections:

- E 1.1 and E1.3 can be linked to ESRS E1
- E 3.1.1 and E 3.1.2 can be linked to ESRS E3
- E 5.1 and E5.3 can be linked to ESRS E5
- S 1.2.5 and S 1.2.2 can be linked to ESRS S1

In addition to these themes, we also attach great importance to good governance. Within the CSRD, this is reflected in theme G1 – Business conduct. This theme forms an important foundation for our sustainability approach, as it addresses the way in which we work, make decisions and shape our supply chain relationships. Issues such as ethical business conduct, transparency and responsible procurement have a direct impact on our environmental and social performance, for example through our CO₂ emissions and our impact on the supply chain. By explicitly incorporating G1, we ensure that our sustainability strategy focuses not only on what we do, but also on how we do it.

In combination with the themes mentioned earlier, this therefore leads to the following material ESRS (European Sustainability Reporting Standard) for us:

- ESRS E1 – Climate change
- ESRS E3 – Water resources
- ESRS E5 – Resources and the circular economy
- ESRS S1 – Our own employees
- ESRS G1 – Business conduct

To achieve our ambition of becoming climate neutral by 2050, we aim to grow in a responsible and sustainable manner. For us, growth means not only increasing production volumes, but above all enhancing our efficiency and reducing our environmental impact. Our aim is to increase production without increasing CO₂ emissions per kilogramme of product produced. By investing in innovative technologies and continuously optimising our processes, we demonstrate that growth and sustainability go hand in hand.



2.6 STRATEGIC PILLARS

The selected material themes together form the basis for our sustainability policy. To translate these themes into our day-to-day practice in a coherent and recognisable way, we have grouped them into three strategic pillars.

- Sustainable business operations
- Social impact and engagement
- Sustainable products and services

The Sustainable Business Operations pillar focuses on making our internal processes and business operations even more sustainable. Within this pillar, the focus is on:

E1 Climate Change

By this we mean reducing our CO₂ emissions and minimising our environmental impact through more efficient energy use, more sustainable mobility and the use of renewable energy sources.

E3 Water Resources

With regard to water resources, the focus is on the careful use of water in our processes and on preventing waste and pollution.

E5 Resources and the circular economy

This pillar focuses on reducing waste streams, sourcing responsible materials and encouraging reuse. Through continuous monitoring and improvement, we aim to demonstrate within this pillar that growth and sustainability can go hand in hand.

The Social Impact and Engagement pillar focuses on the people both within and outside our organisation. We strive to create a safe, healthy and inclusive working environment where employees can develop and contribute to sustainable value creation. We are also actively committed to social initiatives and collaboration with partners who share our values.

S1 – Own staff

This section focuses on the effects of Besc on its own staff, including both positive and negative impacts, as well as financial risks and opportunities. This covers everything from employment practices to staff wellbeing and transparency regarding future efforts to improve working conditions.

Finally, the 'Sustainable Products and Services' pillar focuses on making our offering to customers more sustainable. By taking a critical look at our procurement policy and the logistics involved, we aim to contribute to a more sustainable supply chain.

G1 – Business Conduct

By business conduct, we mean ensuring ethical, transparent and responsible business practices. This includes fair decision-making, supply chain relationships based on integrity, and compliance with laws and regulations, which together form the basis for sustainable environmental and social performance.





SOCIAL IMPACT AND ENGAGEMENT

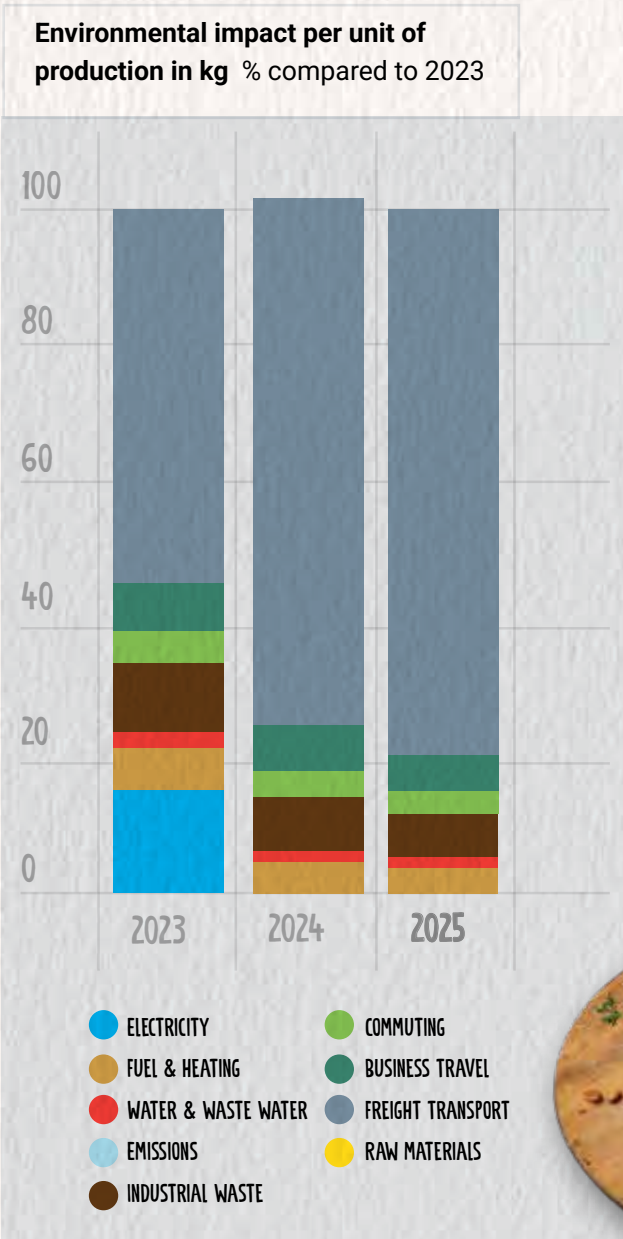
WE VIEW THE WELLBEING
AND OUR EMPLOYEES' JOB
SATISFACTION AS OF THE
MOST IMPORTANT PILLARS

SUSTAINABLE BUSINESS OPERATIONS

3.1 INTRODUCTION TO SUSTAINABLE BUSINESS OPERATIONS

To give concrete form to the three themes (E1, E3 and E5) within this pillar, we have examined the areas where our activities have the greatest impact: CO₂ emissions, water consumption and waste generation. These areas reflect the ESRS themes climate change, water and marine

resources, and resources and the circular economy. To determine where we currently stand and where the key opportunities for improvement lie, we have mapped out our environmental impact. This provides insight into the overall impact of our processes on the environment and forms the starting point for setting clear sustainability targets.



3.2 ENVIRONMENTAL IMPACT

To gain insight into our impact on the environment and to be able to focus on improvement, we have been systematically monitoring our environmental impact since 2023. **Figure 4** shows how we have gained insight into the three pillars of our sustainability goals: CO₂ emissions, water consumption and waste production. To take account of our organisation's growth, the figures have been normalised against the kilograms produced per year.



SOURCE: MILIEUBAROMETER BRESC B.V. 28 JANUARY 2026
FIGURE 4 ENVIRONMENTAL IMPACT PER PRODUCTION IN KG

3.3 CO₂ EMISSIONS

Bresc has set itself the goal of reducing its CO₂ emissions as a contribution to a sustainable world. The basis for an effective climate strategy is the accurate tracking and measurement of CO₂ emissions, for which we use the Greenhouse Gas Protocol (GHG). This protocol is the global standard for measuring and managing greenhouse gas emissions and distinguishes between three scopes of emissions:

SCOPE 1 Direct emissions

These are direct emissions from sources owned or controlled by Bresc, such as:

- Natural gas and fuel used on-site;
- Emissions from combustion in boilers and ovens;
- Emissions from company vehicles;
- Process emissions from industrial processes on site.

SCOPE 2 Indirect emissions from purchased energy

This refers to indirect greenhouse gas emissions from energy purchased from outside the company, such as electricity, heat or cooling.

SCOPE 3 Indirect emissions in the value chain

This includes all indirect emissions occurring within the company's value chain, including:

- Upstream emissions: indirect emissions from purchased goods or services.
- Downstream emissions: indirect emissions from goods or services sold after they leave the company.

We will be mapping Bresc's CO₂ emissions from 2023 onwards. In doing so, we will focus on Scope 1 and 2. We have also included Scope 3 items over which we have influence and for which data is available. We would like to report

on this in ever greater detail and with increasing accuracy. Total CO₂ emissions per kg of production for 2025 amount to 335 grams of CO₂ per kg. Our target for 2035 is 249 g CO₂ per kg of product produced. Our annual targets are shown in Figure 5 below.

CO₂ emissions per kilogram produced. Target: 0 kg CO₂ / kg of product by 2050.

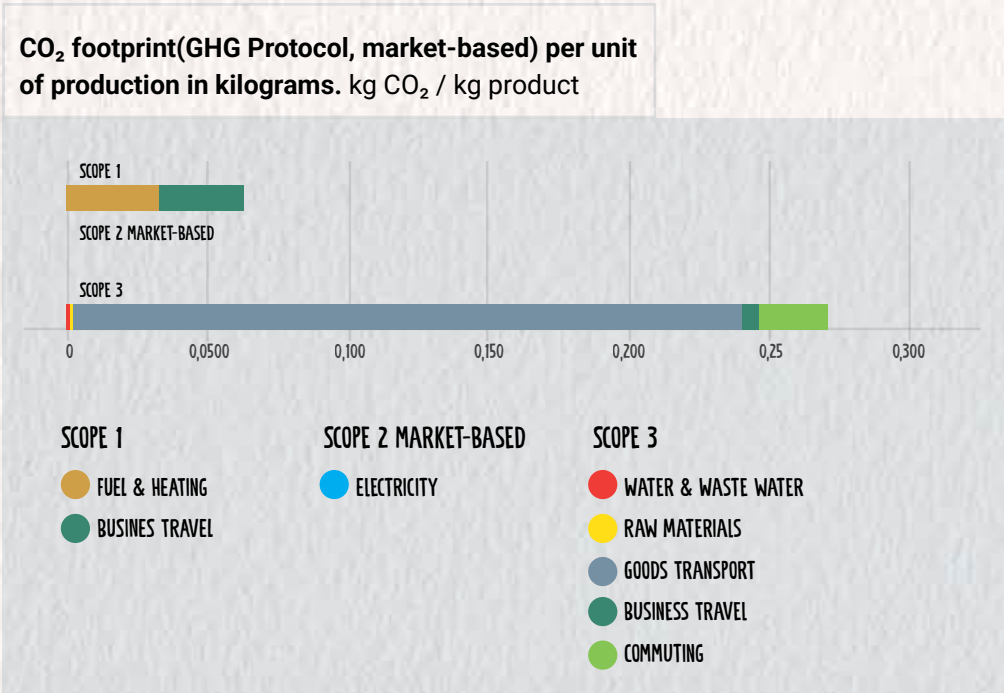
kg CO₂ / kg of product



SOURCE: MILIEUBAROMETER BRES B.V. 28 JANUARY 2026
FIGURE 5 TARGETS FOR CO₂ EMISSIONS PER KG PRODUCED

Since 2024, we have been using exclusively green electricity, a large proportion of which is generated by our own solar panels. Since that year, we have also been including the emissions

from our entire goods flow in our calculations. As a result of this green electricity, **Figure 6** below shows that the CO₂ footprint for Scope 2 has been reduced to 0.



SOURCE: MILIEUBAROMETER BRESC B.V. 28 JANUARY 2026
FIGURE 6 CURRENT CO₂ FOOTPRINT PER KG PRODUCED

CO₂ EMISSIONS
TARGET FOR 2050:
0 KG CO₂ PER KG
OF PRODUCT

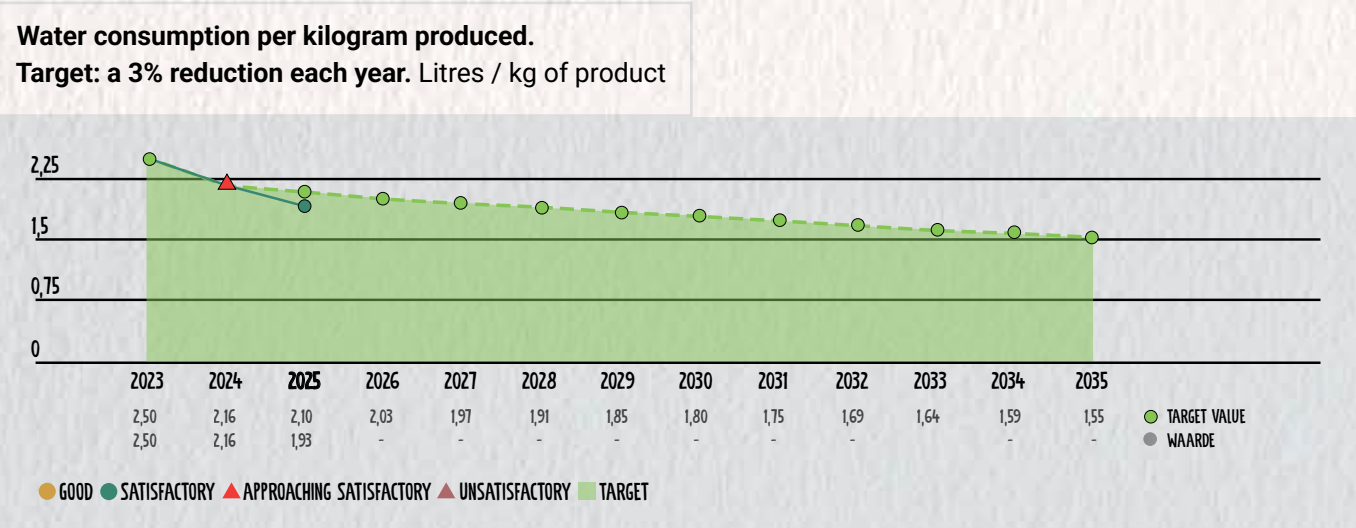
WATER CONSUMPTION
TARGET:
A 3% REDUCTION
EACH YEAR

GENERAL WASTE
TARGET:
A 6% REDUCTION
EACH YEAR

3.4 WATER CONSUMPTION

Bresc is a producer of chilled garlic and herb products. Water is required for this production and for cleaning our machinery. Our target is to reduce water consumption by 3% each year

relative to the kilograms produced. See **Figure 7** for details. Our water consumption in 2025 was 1.93 litres per kilogram of product produced. Our ambition for 2035 is to reduce this to a maximum of 1.55 litres per kilogram of product produced.

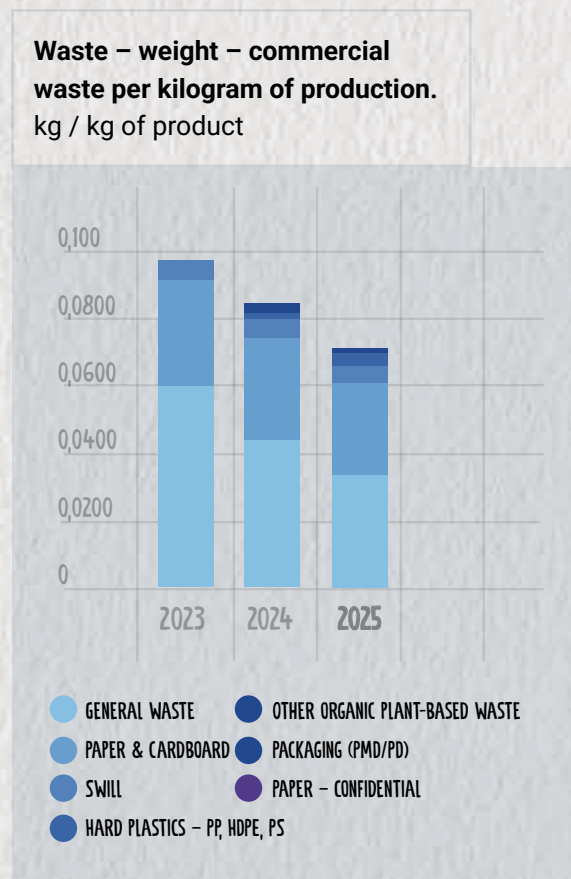


SOURCE: MILIEUBAROMETER BRES B.V. 28 JANUARY 2026
FIGURE 7 TARGETS FOR WATER CONSUMPTION PER KG PRODUCED



3.5 COMMERCIAL WASTE

Figure 8 below shows a decrease in the total amount of commercial waste in recent years.



SOURCE: MILIEUBAROMETER BRES C.B.V. 28 JANUARY 2026

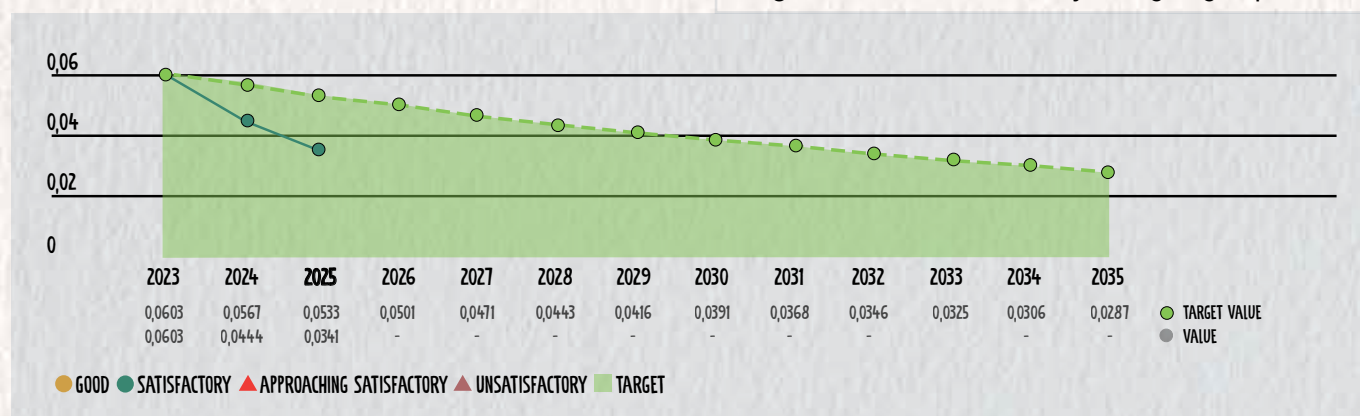
FIGURE 8 CURRENT INDUSTRIAL WASTE PER KG PRODUCED



Our focus for the coming years is on reducing residual waste, as this accounts for the largest share of the total volume of commercial waste. We aim to reduce the volume of residual waste by 6% each year. See this target in **Figure 9** below.

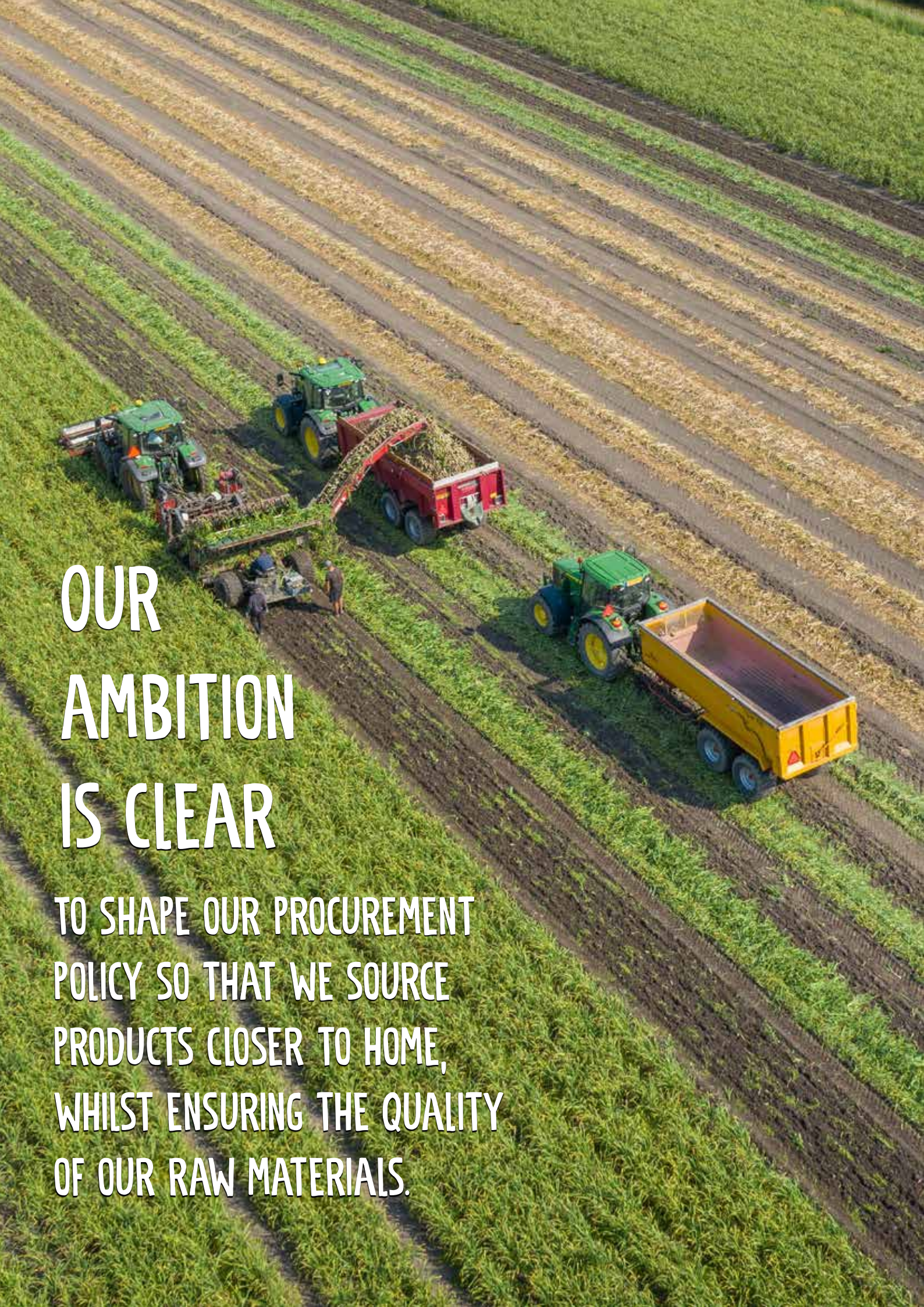


Residual waste per kilogram of production.
Target: a 6% reduction each year. kg / kg of product



SOURCE: ENVIRONMENTAL BAROMETER BRES C.B.V. 28 JANUARY 2026

FIGURE 9: INDUSTRIAL WASTE TARGETS PER KG PRODUCED



OUR AMBITION IS CLEAR

TO SHAPE OUR PROCUREMENT
POLICY SO THAT WE SOURCE
PRODUCTS CLOSER TO HOME,
WHILST ENSURING THE QUALITY
OF OUR RAW MATERIALS.

SOCIAL IMPACT AND ENGAGEMENT

4.1 INTRODUCTION TO SOCIAL IMPACT AND ENGAGEMENT

Bresc believes it is important to look after its staff. We base our decisions on two key priorities:

- Culture is a key factor in success.
- The organisation cannot grow and develop if its employees do not grow and develop.

We regard the wellbeing and job satisfaction of our employees as one of our key pillars. We are constantly working on the following areas:

- 1 Staff satisfaction >80%
- 2 At least 90% of our staff have received needs-based training or development each year
- 3 Well-trained operators (>90% at the appropriate level on their skills matrix)
- 4 At least 75% of managers complete at least 3 training courses and/or programmes per year
- 5 Management development programme based on a competency matrix (>90% at the appropriate level on their competency matrix)

4.2 OPTIMAL FINANCIAL HEALTH AND JOB SECURITY FOR EMPLOYEES

Financial and non-financial value are closely interlinked. To achieve our sustainability targets for 2035, it is crucial that we remain a financially sound organisation. To fund the investments we wish to make in sustainability, we need a sustained positive cash flow. We currently have a healthy cash flow position.

As an employer, we strive to offer our employees job security and opportunities for career progression, which should lead to low staff turnover.

A plan has been drawn up as part of our Business Continuity Management to outline what to do should an unforeseen circumstance arise.

The well-being of our staff is one of the key pillars of our organisation. We strive to achieve an optimal balance between the interests of our staff, our customers and the organisation.



4.3 DEVELOPMENT AND TRAINING

Within the social pillar of ESG (Environment, Social, Governance), the development and training of employees are central. Bresc attaches great importance to a culture of continuous improvement. This takes shape through improvement programmes, projects and concrete improvement plans. This not only addresses current business needs but also the skills that will be necessary in the future. To reach and appeal

to the next generation of employees, Bresc has developed specific programmes. These are aimed at attracting young talent and creating a working environment in which they can develop.

In addition, a handbook for production operators has been drawn up, in which knowledge and working methods are documented. This ties in with the existing skills matrix, which is currently being used in the production department and will be rolled out more widely to other teams within the organisation in the future.

Personal development is also encouraged: employees have the opportunity to request courses or training themselves that will improve their work. In practice, it appears that relatively little use is currently being made of this opportunity. Bresc is therefore working on a plan to lower this barrier and more actively encourage employees to take charge of their own development.

Finally, sustainable employability is high on the agenda. Particular attention is being paid to older employees, with a focus on how they can remain healthy and productive in the workplace for longer. Options being explored include reducing the physical demands of heavy work, retraining for different roles, or collaborating with external partners to offer suitable alternatives.



IN THIS WAY, BRESK IS BUILDING A LEARNING ORGANISATION WHERE DEVELOPMENT AND TRAINING NOT ONLY CONTRIBUTE TO TODAY'S PERFORMANCE, BUT ALSO STRENGTHEN THE FUTUREPROOFING OF THE COMPANY AND ITS STAFF.



**WE ARE AN
INCLUSIVE
WORKPLACE
WHERE EVERYONE
IS GIVEN EQUAL
OPPORTUNITIES**

4.4 SICK LEAVE

sick leave at Besc is broken down into short-term and long-term absence. In 2024, short-term absence stood at 1.5% and long-term absence at 2%. By way of comparison: according to the most recent figures from Statistics Netherlands (CBS), the average sick leave rate in the food industry in 2024 was 6%. Besc's figures are therefore significantly lower than the sector average. This result demonstrates that the policies on health, sustainable employability and staff wellbeing are effective. Nevertheless, a focus on prevention remains important, particularly in view of the ageing population and the desire to keep staff working healthily for longer.

4.5 MALE/FEMALE RATIO

Besc employs 47 men and 33 women, which equates to a ratio of approximately 59% men and 41% women (47:33). This shows that the organisation has a relatively balanced gender distribution. We are an inclusive workplace where everyone is given equal opportunities, regardless of gender. At Besc, we aim for a minimum of 30% of women in managerial roles.



4.6 EMPLOYEE SATISFACTION SURVEY (ESS)

An employee satisfaction survey is conducted every three years. In 2024, 74% of respondents rated the survey positively, compared with 65% in 2021. These percentages represent the average scores from the table shown in **Figure 10** below.

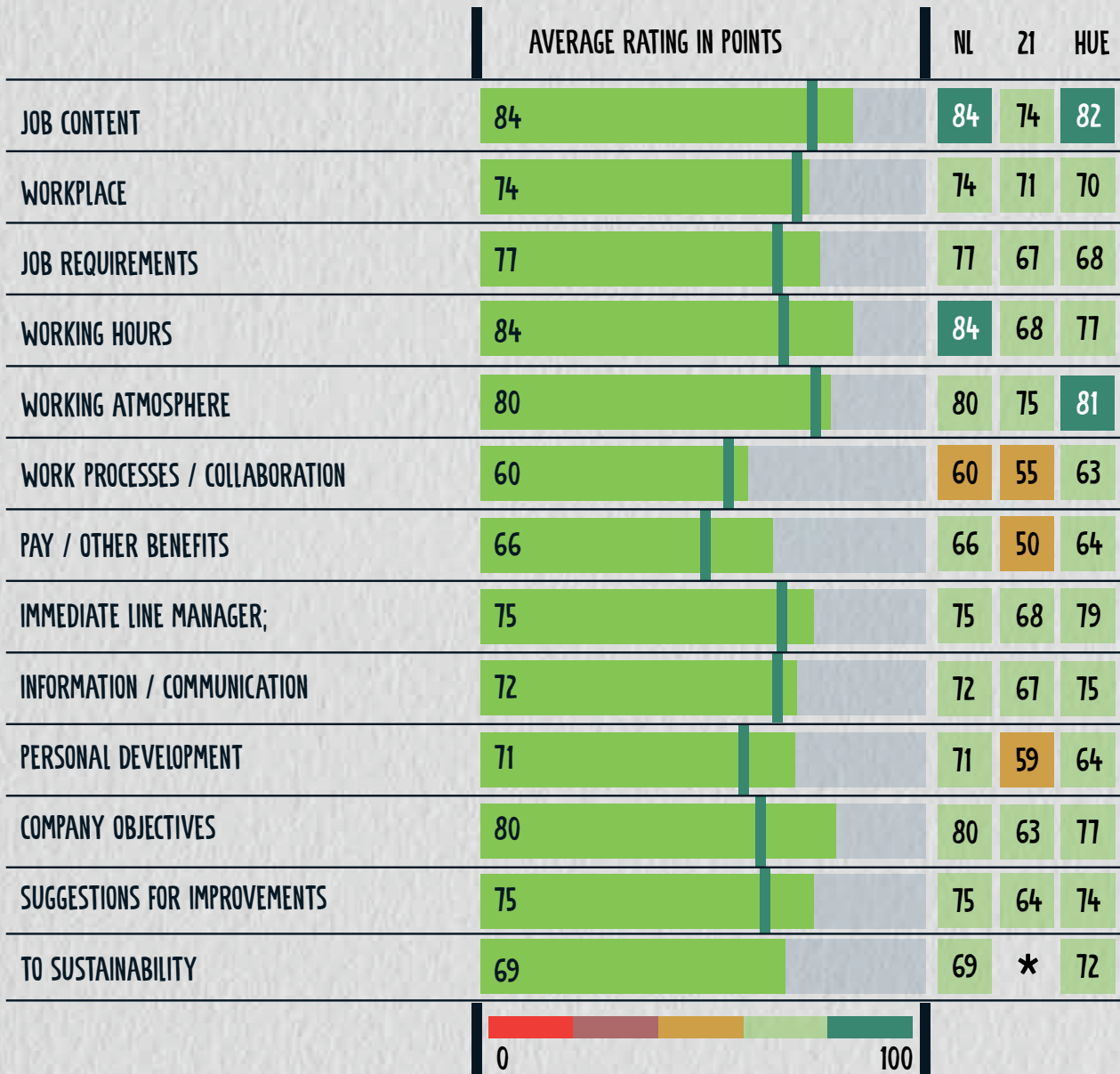


FIGURE 10 EMPLOYEE SATISFACTION SURVEY 2024 COMPARED TO 2021

- In response to this employee satisfaction survey, we will improve the following areas:
- Increasing the efficiency of processes and collaboration between departments.
 - Raising awareness of sustainability within the organisation, including clarifying what sustainability entails, what initiatives Besc is undertaking and how staff can contribute to this.

SUSTAINABLE PRODUCTS AND SERVICES

5.1 INTRODUCTION TO SUSTAINABLE PRODUCTS AND SERVICES

At Bresc, taste, quality and sustainability are central to everything we do. As a producer of chilled garlic and herb products for the professional kitchen, we feel responsible for the impact of our products throughout the entire supply chain. That is why we strive to offer solutions that not only meet the highest culinary standards, but also contribute to a more sustainable food industry.

5.2 SUSTAINABLE PROCUREMENT POLICY

For each product item, we look at where it is currently sourced from. In doing so, we ask questions such as: Why is it sourced from this particular supplier? Could this product be sourced from a closer location? Is there a more sustainable or alternative product available? This critical approach enables us to make procurement decisions that promote both quality and sustainability.

**WE SEE OPPORTUNITIES FOR
TRANSPORTING RAW
MATERIALS BY RAIL INSTEAD
OF BY LORRY OR SHIP**

To realise these ambitions, we select our suppliers with care. In addition to quality, price and delivery reliability, we are increasingly looking at their sustainability efforts. In this way, we are building a supply chain in which everyone takes responsibility for people, the environment and society.

In addition, we regularly assess our efforts through audits and certifications. Our entire business operation complies with BRC standards, ensuring we meet the highest standards in quality, food safety and sustainability.



To quantify our impact, we systematically involve customers in the evaluation of our products and services. We begin with a customer satisfaction survey as a baseline measurement. We translate the results into specific improvement targets to continuously enhance our product quality and service.

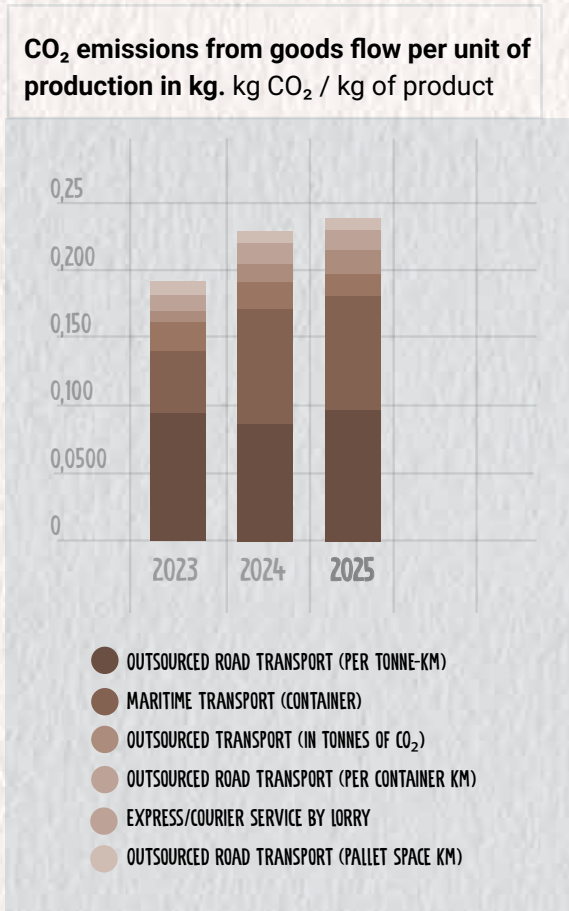
At Bresc, we believe that sustainable product development and customer focus go hand in hand. By continuing to invest in innovation, collaboration and transparency, our chilled products contribute to a future-proof and sustainable food industry.

Bresc is committed to sourcing products locally, provided their quality can be guaranteed. If this is not possible, we will ensure that, by 2035, 95% of fresh fruit and vegetables, and processed fruit and vegetables, are sourced from companies operating in accordance with GlobalGAP or a similar alternative standard.

We are also working towards the requirement that at least 75% of our suppliers with production facilities in high-risk countries, as defined by Amorfi BSCI, hold valid certification in the area of social standards, such as SMETA and GRASP.

5.3 SUSTAINABLE LOGISTICS

Our sustainable procurement policy and our logistics processes go hand in hand. By sourcing products closer to home, our CO₂ emissions resulting from the transport of goods are significantly reduced.



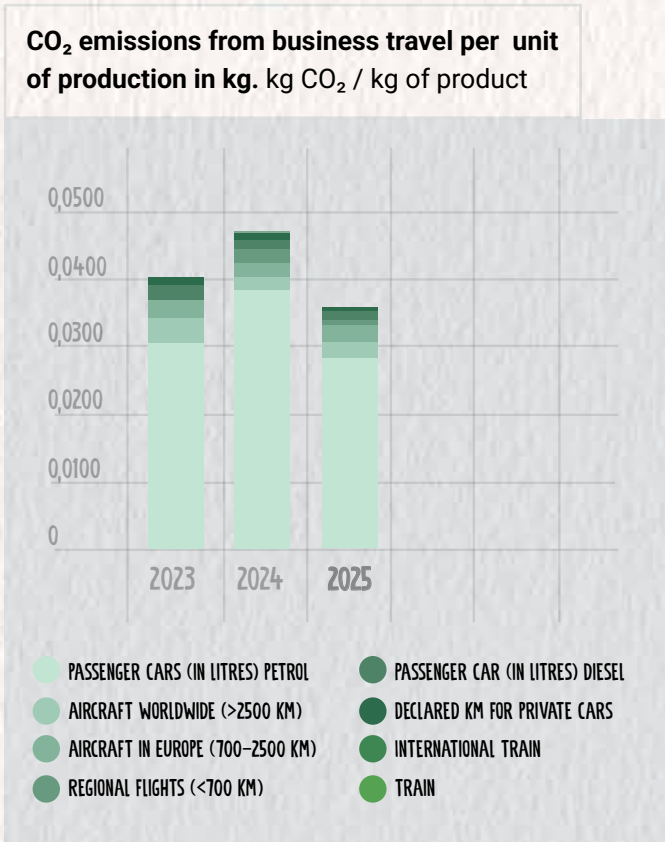
SOURCE: MILIEUBAROMETER BRES C.B.V. 28 JANUARY 2026
FIGURE 11 CO₂ EMISSIONS FROM FREIGHT TRANSPORT PER KG PRODUCED

Figure 11 above shows the CO₂ emissions from freight transport in 2023, 2024 and 2025. Our calculation of CO₂ emissions from freight transport includes the following movements: from the supplier to the port, from the international port to the Dutch port, and from there by lorry to our site. Emissions from ships are included in the calculation. Transport from our site to the customer is fully accounted for as lorry transport. The increase observed is mainly due to growing demand for products containing garlic, which is

driving up the demand for garlic as a raw material. Garlic is sourced primarily from China. This involves a longer and more complex transport chain.

By increasingly mapping out this analysis of goods transport, it has also become clear that this is an issue that deserves extra attention. The rising figures shown in Figure 11 demonstrate this need. Possible alternatives are therefore being explored, such as rail transport instead of sea transport.

In addition to freight transport, we also have business travel. This covers all forms of transport used for business purposes, excluding freight transport. This includes, for example, emissions from lease cars, company cars and business travel (air or rail journeys). See **Figure 12** below.



SOURCE: ENVIRONMENTAL BAROMETER BRES C.B.V. 28 JANUARY 2026
FIGURE 12 CO₂ EMISSIONS FROM COMMERCIAL TRANSPORT PER KG PRODUCED

Sustainable logistics is a key component of our environmental impact. In the future, we intend to take targeted measures to further reduce our CO₂ emissions. Our main priority in this regard is to source products closer to home, thereby structurally reducing transport distances. In addition, we remain committed to optimising transport routes, loading lorries more efficiently and exploring more sustainable transport alternatives. By combining these steps, we are strengthening both our sustainability goals and the efficiency of our business operations.



CONCLUSIONS AND NEXT STEPS



EXISTING INITIATIVES PROVIDE A SOLID FOUNDATION FOR A SUSTAINABLE STRATEGY

6.1 CONCLUSIONS AND NEXT STEPS

Bresc is aware of its responsibility to operate as sustainably as possible. We set ambitious targets to minimise our environmental footprint. Together with our stakeholders, we will work towards achieving these targets in the coming years.

Throughout this process, Bresc has laid a solid foundation for a sound sustainability strategy. This ensures that we are, and will remain, a front-runner in sustainability within the food industry. During this process, our expectations regarding

sustainability within Bresc were indeed correct. Sustainability is truly woven into our DNA. We have already been able to take many significant steps forward in recent years.

The existing initiatives provide a solid basis on which to build the current strategy. The new strategy, combined with the data tools used, provides a framework with long- and short-term goals to which all actions can be linked. In doing so, Bresc is not only setting out its ambitions clearly, but is now also putting them into concrete terms by analysing where the organisation currently stands and by drawing up and implementing a plan with specific actions and steps to achieve the stated goals and ambitions.

The coming years will be focused on implementing the strategy: making business operations and products even more sustainable, actively promoting the sustainability mission, engaging with and collaborating with partners to work as circularly as possible together, measuring and tracking results, and communicating what works and what does not.



6.2 MEASURING AND STEERING

To be able to steer towards impact, insights from data are needed. Now that our targets are in place, the next step is to operationalise the process of regularly collecting, analysing, reporting and using data to make adjustments.

We believe it is important to draw up clear instructions for measurement and to ensure proper ownership of this process. To this end, we will take the following steps:

- 1 For each KPI, the following must be determined:
 - Person responsible
 - Data source
 - Reporting frequency
- 2 Define annual targets for specific indicators
- 3 Evaluate interim results
- 4 Ensure that appropriate actions are taken
- 5 Compare data against the target

6.3 ORGANISATIONAL ENGAGEMENT

Bresc's sustainability goals are clear. However, internal awareness and support across the entire organisation are essential for the sustainability strategy and actions to be successful. To create and maintain internal support, a number of factors are important:

- 1 **Good internal communication** about specific targets, the strategy and how people can contribute to it.
- 2 **'Tone at the top'** is very important here. How does senior management approach this? What decisions are being made? When senior management makes sustainable choices (including in their private lives), we are more likely to get staff on board.
- 3 **Appointing someone to be responsible** for the entire sustainability agenda. This employee is responsible for ensuring that the targets set are pursued. This employee should also monitor progress and discuss it with senior management on a regular basis.
- 4 **Regular communication** about the results achieved and progress towards the set targets.



AT BRESO, WE ARE TAKING SOLID STEPS TO DO THE RIGHT THING AND TO INCREASE OUR SOCIAL RESPONSIBILITY AND IMPACT. EVEN SMALL STEPS CAN ULTIMATELY LEAD TO A SIGNIFICANT IMPACT, ALTHOUGH THIS IS SOMETIMES ONLY VISIBLE IN THE LONGER TERM. PERSEVERING, STAYING THE COURSE, ASSESSING WHETHER WE ARE STILL ON THE RIGHT TRACK AND MAKING ADJUSTMENTS WHERE NECESSARY WILL LEAD TO SUCCESS.

Disclaimer on sustainability policy

This sustainability policy reflects Bresc BV's intentions, ambitions and objectives in the field of sustainability and corporate social responsibility. Although we endeavour to formulate and pursue the goals and measures described herein as accurately and comprehensively as possible, we cannot guarantee the achievement of specific results or outcomes.

The content of this policy is based on current insights, available information and applicable laws and regulations at the time of publication. Developments in technology, regulations

and societal expectations may lead us to amend or update this policy in the future.

Bresc BV accepts no liability for any direct or indirect loss arising from the use of, or reliance on, the information contained in this sustainability policy. Any decisions taken by third parties on the basis of this document are entirely at their own expense and risk.

This policy should be regarded as a guideline and not as a legally binding document, unless expressly stated otherwise.

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