

Certified



Corporation



# *Sustainability Report* **2025**

Sensa**u**sional, delicious!

# Inhoudsopgave

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# Voorwoord

2025 was a year of building for Oliehoorn, both literally and figuratively. While the renovation of our factory was in full swing, we also continued to build on our sustainability ambitions as an organisation. Not through big words, but with concrete steps that bring us closer to our goal: becoming the most sustainable sauce factory in Europe.

The start of the renovation and expansion of our factory in Zwaag marks an important milestone in our development. There, we are building a modern, gas-free production environment where heat pumps, heat recovery, and digital energy management play a central role. It is a major operation that demands a lot from our colleagues, but one that prepares our production process for the future.

We also reached an important milestone in the area of climate in 2025. Our climate targets have been officially validated by the Science Based Targets initiative (SBTi). This means that our emission reduction goals for the coming years have been scientifically assessed and aligned with the 1.5°C scenario of the Paris Climate Agreement. It confirms that we are not only ambitious, but also serious about making measurable progress.

At the same time, we continue to learn where our greatest impact lies. Our value chain analysis once again shows that the vast majority of our CO2 emissions occur within the supply chain. This means that real change is only possible through close collaboration with our suppliers and partners. That is why we are working step by step towards greater transparency in raw materials, improved data, and more sustainable choices in ingredients and packaging.

Within our organisation, we have also made strong progress. We introduced an internal Oliehoorn app, organised our first "Saucemakers Day", and once again saw our employees rate us as a World-class Workplace. It demonstrates that growth and engagement can go hand in hand.

We also continue to invest in international growth. In Germany, we are further strengthening our position in the foodservice market, and in the United Kingdom, we have taken our first steps in one of Europe's largest sauce markets. In this way, we are steadily reinforcing our future resilience.

In this report, we show where we stand: what is going well, where further progress is needed, and how we aim to continue building responsible business practices together. For us, sustainability is not a project with an end date, but an ongoing process of improvement.

I would like to thank everyone who contributes to this: our colleagues, customers, suppliers, and partners. Together, we ensure that Oliehoorn is known not only for its delicious sauces, but also for a way of doing business that is fit for the future.

Yours sincerely,

*Arjan Dijk*

Managing Director Oliehoorn



# About this report

This report presents the sustainability performance of Oliehoorn B.V. and Oliehoorn Beheer B.V., both based in Hoorn, covering the period from 1 January 2025 to 31 December 2025.

This report should be seen as a snapshot in time: where do we stand today, and where do we want to go? In preparing this report, we have aligned as closely as possible with the simplified reporting guideline for smaller companies: the Voluntary Sustainability Reporting Standard for SMEs (VSME). An index of the relevant elements from this standard is included at the end of this report.

## Disclaimer

Oliehoorn aims to provide reliable and transparent reporting. While we take the utmost care to ensure the accuracy of the information, we cannot guarantee that all data is 100% precise. Some indicators are based on manual data collection, and for topics such as energy, water, and waste, we partly rely on data provided by external parties.

## Correction of previously reported information

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

- Drinking water consumption for 2024 has been corrected due to a slightly different invoicing method.
- Our previous Scope 1, 2 and 3 targets have been refined in line with the validated targets of the Science Based Targets initiative (SBTi). See Chapter 5.1.
- *"At least two innovations or improvements in our packaging portfolio by 2026 compared to 2024"*  
→ **has been revised to:**  
*Two PPWR-proof packaging concepts (sachets and bottles) ready for rollout in 2027."*
- *"Ten key suppliers participating in the Green Partner programme in 2025"*  
→ **has been revised to:**  
*"Five key suppliers (within the top ten) are Green Partner in 2026."*



# Key Figures

## Our operations

Zwaag (Netherlands)

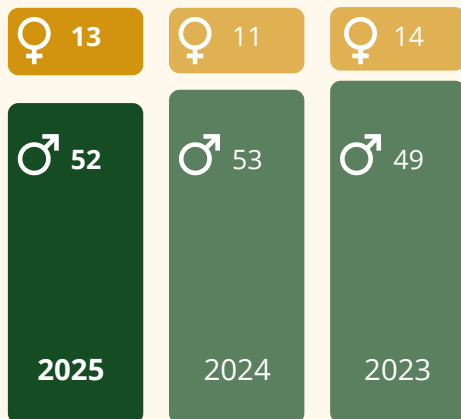


**Active markets are:**  
Netherlands,  
Germany and the  
United Kingdom



Turnover growth of  
approximately **4%**  
compared to 2024

## Our people



Employability rate



Employee engagement survey **2025**



Engagement  
**8,5 ↑**

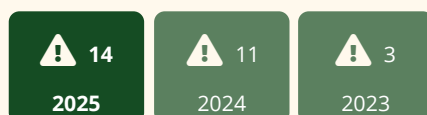


Culture  
**8,3 ↑**



Organisational direction  
**8,5 ↑**

Workplace safety



! none with permanent injury



**51%** of employees took part in the  
'Fitter Up' health programme.

## Our impact

- In 2025, CO2 emissions in scope 1 and 2 decreased by **1.6%** compared to 2024.
- In 2025, CO2 emissions in scope 1 and 2 decreased by **47.4%** compared to the base year 2023.



**1,760**  
solar panels



**100%**  
green electricity

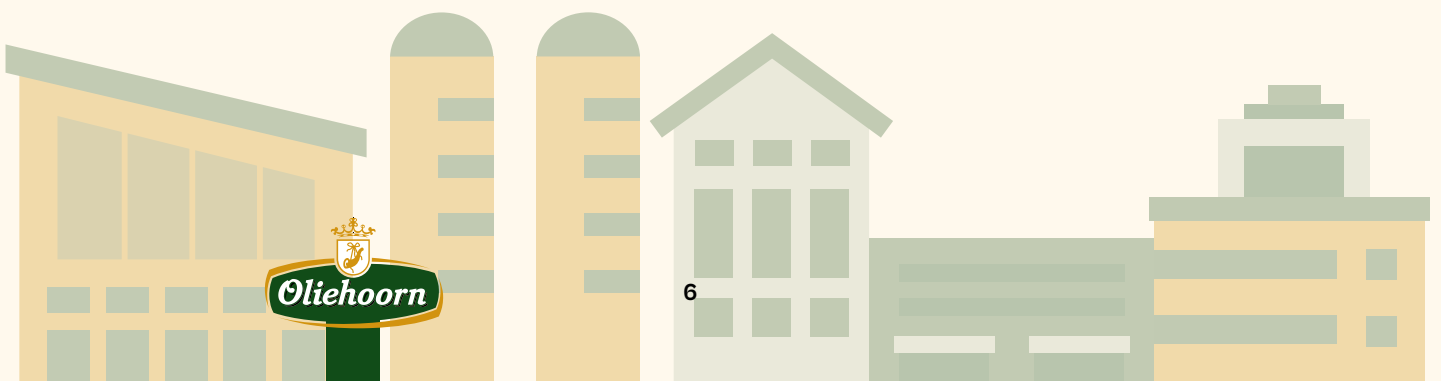
## Value chain

- 99% of our total CO2 emissions occur within the supply chain (scope 3).
- Certifications: B Corp Certified, Science Based Targets (SBTi-validated).



SCIENCE  
BASED  
TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION



The background is a dark green field filled with a repeating pattern of the Oliehoorn logo. Each logo consists of a small crest featuring a lion and a palm tree, with the word 'Oliehoorn' written in a stylized font below it. The logos are arranged in a grid-like pattern, slightly offset from each other.

We are  
Oliehoorn

## 2.1 Our products and services

At Oliehoorn, individuality is highly valued. In recent years, we have pursued our growth ambitions while ensuring that our craftsmanship and passion for what we do remain at the core of our business. All of this takes place at our site in Hoorn, where we manage everything ourselves, maintain full control over quality, and work with processes and ingredients that we know result in the tastiest and most sustainable sauces possible.

Our factory, and especially our dedicated colleagues, experienced considerable pressure in 2025 (and we will continue to do so in 2026) due to the extensive renovation. The Oliehoorn factory and office locations have been expanded, modernised, and made more sustainable. It is a major undertaking, with completion expected before the summer of 2026.

In 2025, Oliehoorn produced more than forty recipes and sauce varieties. At our factory, we produce a range of traditional sauces, such as mayonnaise, fritessaus, ketchup, and curry, in a continuous production process. We also supply a variety of frying oils. From our site in Zwaag in the Netherlands, we package and distribute these oils to the food manufacturing and food service industry.

### *An overview of our key products*

#### Sauces

Mayonnaise  
Vegan mayo  
Fritessaus  
Curry sauce  
Tomato Ketchup  
French Mustard  
Brander Mayonnaise  
Zeedijk Mayonnaise  
Clean label Mayonnaise  
Salad Dressing  
Garnish Sauce  
Saté Sauce  
Ravigotte Sauce  
Garlic Sauce  
Wimpie Sauce  
Hamburger Sauce

Barbecue Sauce  
Frikan Sauce  
Sweet Chili Chipotle  
Mustard-Dill Sauce  
Cocktail Sauce  
Satésaus  
Ravigottesaus  
Knoflooksaus  
Wimpiesaus  
Hamburgersaus  
Barbecuesaus  
Frikansaus  
Sweet Chili Chipotle Saus  
Mosterd-dillesaus  
Cocktailsaus  
Truffelmayonaise

#### Oils

Frituurolie  
Vloeibaar frituurvet  
Raapolie  
Zonnebloemolie  
Sojaolie



## 2.2 Oliehoorn through the eyes of three generations

1982-1999 *Klaas van Kalcken*

Klaas van Kalcken is the founder of Oliehoorn. More than forty years ago, he laid the foundations for our traditional sauce-making. We remain grateful to him for this every single day. What began with the sale of edible oils and fats under the name 'De Oliehoorn' has grown into the successful family business we are today.

1999-2019 *Wim Dijk*

Following the acquisition of the company by Wim Dijk, Oliehoorn underwent a period of strong growth and professionalisation. Our fritessaus, curry, mayonnaise and ketchup quickly became extremely popular within the Dutch hospitality sector, leading to significant expansion. Wim also ensured that the company retained its northern pragmatism and entrepreneurial spirit. Combined with our focus on quality and flavour, this has made Oliehoorn 'world-famous' among those in the know.

2019 present and beyond *Arjan Dijk*

As the son of Wim, Arjan Dijk represents the second generation within the family business. He brings a fresh perspective, drives further professionalisation, and invests in a future-proof direction. Particular attention is given to the question: how can we make Oliehoorn responsibly more delicious? Arjan is the driving force behind the sustainable steps Oliehoorn has taken in recent years. He has also ensured that Oliehoorn has expanded beyond the Netherlands, establishing a presence in both the United Kingdom and Germany. His ambition therefore extends well beyond national borders.

## 2.3 The journey towards the most sustainable sauce factory

Sustainable entrepreneurship has been a core element of our business operations for more than a decade. In 2025, we took important steps towards realising our ambition of becoming the most sustainable sauce factory in Europe.

### **Oliehoorn's new factory: a step towards sustainability and efficiency**

In 2025, we began the renovation and modernisation of our factory in Zwaag. At our existing site, we are gradually building a new factory with increased production capacity and a fundamentally different energy system.

The expansion consists of several elements. Raw material storage and oil tanks have been relocated, a new container cleaning line has been built, and parts of the factory have been reconfigured. This has created space for a new production building featuring a second modern processing line, larger premix tanks, and an upgraded cleaning system. In addition, supporting facilities have also been renewed, including water treatment, sprinkler systems, changing rooms, the canteen, and office spaces.

An important difference compared to the current factory lies in the energy concept. The new installation makes use of heat pumps and extensive heat recovery. Heat generated during the production process is reused as much as possible within the process. As a result, energy demand can be reduced, and natural gas is replaced by electricity.

The transition to this technology also requires new knowledge and ways of working. The energy system is largely digitally controlled and still needs to be further fine-tuned in practice. That is why we work closely with technology partners and invest in training our employees to ensure the new factory operates at its full potential.

*"As a family business, you are in it for the long term. That naturally means you think carefully about responsible entrepreneurship."*

*Anjan Dijk*

Managing Director Oliehoorn





### Science Based Targets: climate goals in line with 1.5°C

We are taking ambitious and scientifically substantiated climate measures. In October 2025, our near-term science-based targets were officially validated by the Science Based Targets initiative (SBTi).

The SBTi is an international partnership that assesses whether companies' climate targets are in line with the latest climate science and the 1.5°C scenario of the Paris Climate Agreement. Reduction targets are only approved when they demonstrably contribute to limiting the global temperature rise to a maximum of 1.5°C.

#### The validation is the result of an intensive process in which we:

- mapped our entire CO2 footprint (scope 1, 2 and 3), including FLAG emissions (Forest, Land and Agriculture);
- identified emission hotspots in our own operations and in the supply chain;
- calculated reduction scenarios based on scientifically recognised methodologies;
- linked concrete measures to feasible, but ambitious, targets for 2035.

Validation by the SBTi means that our targets are externally assessed and scientifically substantiated.

#### Our validated targets:

- 63.0% reduction of absolute Scope 1 and 2 emissions by 2035 compared to 2023
- 37.5% reduction of absolute Scope 3 emissions (purchased goods and services, upstream transport and distribution) over the same period
- 45.5% reduction of absolute Scope 3 FLAG emissions by 2035 compared to 2023
- No deforestation by 31 December 2025 within our primary deforestation-sensitive raw materials

In this way, we make a concrete contribution to limiting global warming to a maximum of 1.5°C and make climate-responsible business practices part of our daily routine.



### **International business: targeted growth in Germany and the UK**

To continue growing responsibly, we have consciously focused on international expansion over the past few years. Since 2021, we have been systematically building our position in Germany, and at the end of 2024, we launched in the United Kingdom.

#### **Germany**

Germany was a logical first step for us, not only because of the cultural and gastronomic landscape. Here, we currently focus exclusively on foodservice, including distribution via wholesalers and hospitality customers. Collaborations with organisations such as Zoo Hannover and the Technical University of Dortmund demonstrate that our combination of taste, quality, and plant-based alternatives is a success and ready for further growth.

Like every European market, Germany is experiencing economic pressure and consolidation, which requires targeted acquisition and strong brand building to distinguish ourselves from the competition. Through our local presence, with our account managers and media activities, we are gradually building trust and visibility at a national level.

#### **United Kingdom**

We launched in the United Kingdom at the end of 2024: an incredibly large, competitive sauce market with the strongest fast-food culture in the European landscape, accounting for more than 26 percent market share in 2025 (Market Data Forecast). This market requires a tailored approach, partly due to varying taste preferences, regulations, and low brand awareness.

Our strategy focuses on expansion in the foodservice sector via wholesale distributors. Since entering the UK market, we have been able to supply our unique sauces nationally to several national partners. Our B Corp certification has also proven to be a clear added value in the UK, opening doors at progressive wholesalers and customers such as Collectiv Foods.

In Germany too, we see that sustainable and plant-based propositions contribute to successful tenders.

International growth requires time and investment, but it strengthens our future resilience. By combining quality, entrepreneurship, and sustainability, we are building a strong position outside the Netherlands.



## 2.4 B Corp certification

Oliehoorn has officially been certified as a B Corporation for the first time in October 2024. We see it as an important task to make every day life and eating occasions tastier and more enjoyable with our sauces. Sustainable entrepreneurship naturally fits well with this.

The B Corp certification program examines the entire business operation and assesses five main impact areas: Governance, Workers, Community, Environment, and Customers. The certification process is intense: applicants must achieve a certain benchmark score of at least 80 (out of 200) points and provide evidence of socially and environmentally responsible policies on energy consumption, waste and water management, employee compensation, diversity, and transparency. Oliehoorn achieved a score of 85 points.

### Ready for the future with B Corp

In October 2024, we have been certified by B Corp for the first time, which has been a great step in our sustainability journey. But the world doesn't stand still: in 2025, the B Corp Lab raised the bar even higher with new standards that apply from 2026 onwards. No more flexible points system, but concrete requirements in the areas of climate, human rights, and more. And as if that weren't enough, the EU ECGT directive is also on the horizon, which will apply stricter rules to sustainability labels from 27 September 2026. For us, this means: full speed and dedication ahead. We are accelerating our recertification process and will submit our application no later than 15 June 2026. This way, we remain frontrunners in sustainability and on solid legal ground in our category.

*"With our first steps in 2021, we committed to making our business future-proof. Since then, we have worked with a dedicated sustainability team on clear development goals and tangible results. The B Corp certification is not our one and only pillar of responsibility, but its a confirmation that we are on the right track. We keep challenging ourselves – in 2026, for example, we will open a new factory completely without gas, with 40% lower energy consumption compared to today. We don't need B Corp for that, but it does give us extra motivation to keep developing."*

*Jurre Zwinkels*

Sustainability Coordinator at Oliehoorn



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## 2.5 Double materiality

We recognise double materiality as an important concept. It means that we look not only at the impact Oliehoorn has on society (inside-out), but also at the influence of societal developments on our company (outside-in). We try to integrate both perspectives into this report. It helps us gain a more complete picture of our sustainability efforts and better understand how external factors can influence us.

### Oliehoorn's impact on its environment (inside-out) – in no particular order

- Animal welfare
- Climate change: CO<sub>2</sub> emissions from our own operations and across the supply chain, including transport
- Consumer health and nutrition: responsible consumption and hygiene risks
- Fair working conditions in the supply chain: forced labour, child labour, or lack of a living wage
- Business ethics and compliance
- Food waste: processing of residual streams, reducing waste
- Temporary workers: labour migrants

### External impact on Oliehoorn (outside-in) – in no particular order

- Animal welfare
- Climate change: CO<sub>2</sub> emissions from our own operations and across the supply chain, including transport
- Consumer health and nutrition: responsible consumption and hygiene risks
- Fair working conditions in the supply chain: forced labour, child labour, or lack of a living wage
- Business ethics and compliance
- Food waste: processing of residual streams, reducing waste
- Temporary workers: labour migrants

### Materiality analysis

Due to the postponement of the CSRD obligation for medium-sized enterprises, we have decided to postpone our formal materiality analysis. This does not mean that we lack a good understanding of the key sustainability risks and opportunities. Moreover, our own Green Partner programme ensures regular alignment with part of our stakeholders.

The new B Corp standards require us to commit further to a full materiality analysis in the coming year. This is scheduled for 2026. A well-substantiated materiality analysis involving all our stakeholders will be carried out at that point.

## Stakeholders

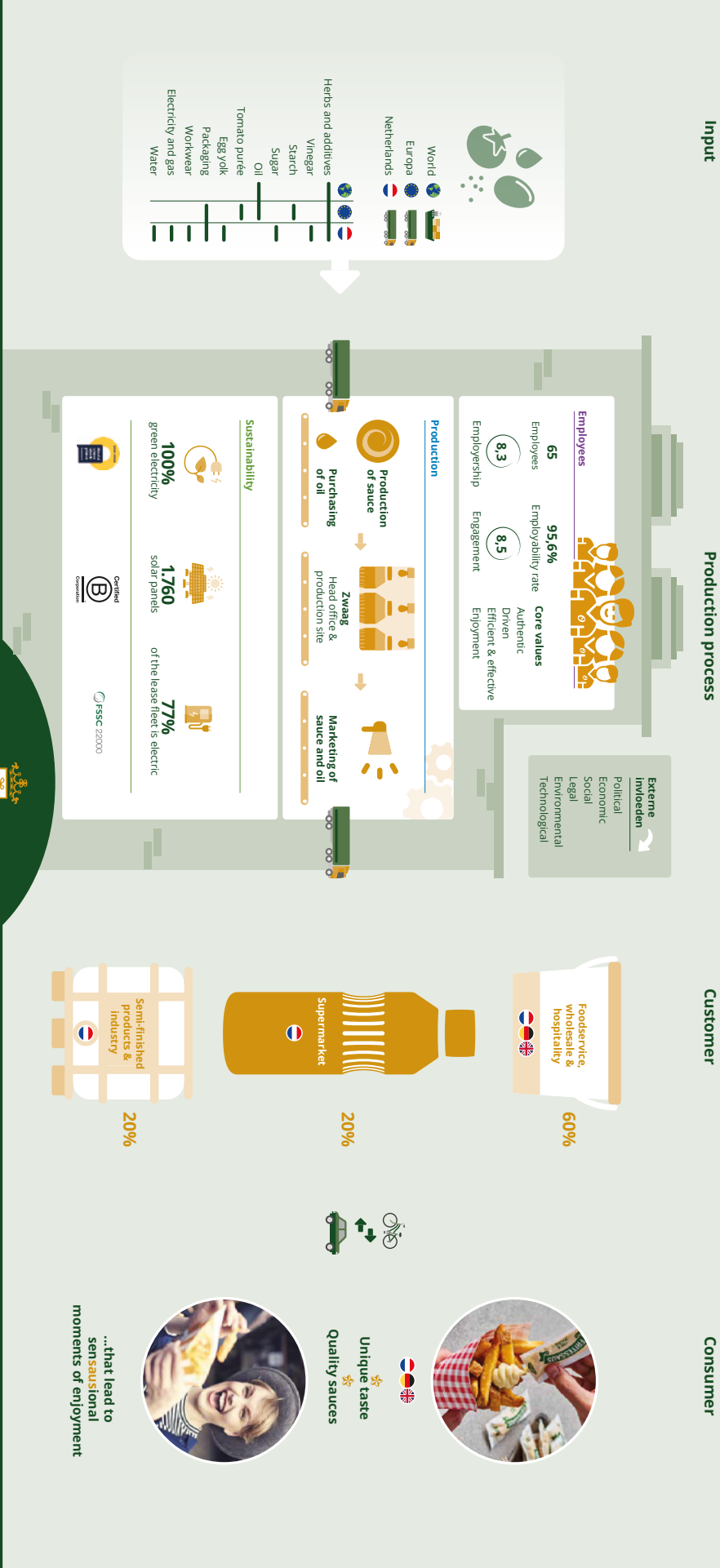
To determine which sustainability themes are genuinely relevant to Oliehoorn, we systematically track who has an interest in our business operations and who influences our choices. The stakeholder chart below forms the basis of our materiality approach.

| Stakeholder group                            | Relationship to Oliehoorn                                                                        | Engagement                                                                                     |
|----------------------------------------------|--------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| Employees                                    | Direct relationship; implement policy and are directly affected by it                            | Employee satisfaction survey (Effectory), FitterUp, New Heroes, staff meetings                 |
| Customers<br>(foodservice, retail, industry) | Purchasers of our products; set requirements for quality, origin, and sustainability             | Direct customer relationships, Fire-off programme, packaging passports                         |
| Suppliers                                    | Largely determine our chain emissions and risks relating to people, animals, and the environment | Green Partner programme, supplier questionnaire / Supplier Code of Conduct                     |
| Shareholders / the Dijk family               | Majority shareholder; safeguards long-term direction                                             | Quarterly reporting by CEO and MT to the General Meeting of Shareholders                       |
| Supervisory Board                            | Supervisory body                                                                                 | Annual reporting by MT on CSR objectives                                                       |
| Consumers                                    | End users of our products; influence demand for responsible choices                              | Marketing and advertising, 'Look, smell, taste' campaign (Too Good To Go), packaging labelling |
| Local community<br>(Hoorn)                   | Surroundings of our production site; interest in safety, emissions, and employment               | Open Day, regional visibility, local sourcing                                                  |
| Supply chain partners / NGOs                 | Organisations such as Samen Tegen Voedselverspilling and Too Good To Go                          | Project-based collaboration on waste reduction and animal welfare                              |
| Government and regulators                    | Set laws and regulations (CSRD, EUDR, sugar tax, labour law)                                     | Compliance, voluntary VSME reporting, monitoring of regulation                                 |
| Certification bodies                         | B Lab (B Corp certification)                                                                     | Three-yearly recertification, continuous monitoring                                            |

This chart was prepared by the sustainability team with input from the management board. The identification and prioritisation of stakeholders takes place within Oliehoorn B.V. itself, under the responsibility of the management board and the management team. The findings are reviewed annually against the themes that arise in our Green Partner programme, the employee satisfaction survey, and the broader societal context.

# 2.6 Value Creation Model

## Value Creation Model Oliehoorn



### Mission

We make everyday eating moments tastier and more enjoyable with sauce. Because without it, life is dull. We are always there, to add more flavour and bring people together. We make the difference between eating and enjoying. Entrepreneurial and growing. Together we go for a better every day. With a smile.



**Sensaual, delicious!**

### Vision

Oliehoorn is a strong and future-proof brand with a trustworthy image. Our products are for all generations, to be enjoyed at home and on the go. By 2030, every consumer in the Netherlands knows the unique taste of Oliehoorn, we are internationally active, and Oliehoorn is the most sustainable sauce manufacturer in Europe.

The background is a dark green field filled with a repeating pattern of the Oliehoorn logo. The logo consists of a shield with a crown on top and a palm tree inside, with the word 'Oliehoorn' written in a stylized font below it. A large, semi-transparent circular graphic is centered behind the text.

# Oliehoorn in 2025

2025 was an important year for Oliehoorn, with many highlights. Below are the most important ones.

## January

### OH APP

The internal Oliehoorn app has officially launched. From now on, sharing messages with one another is even easier, via phone and desktop.

## February

### B Corp

The B Corp logo is now visible on each sauce bottle.



## March

### Smartflower

With heavy hearts, we said goodbye to our beloved Smartflower, which retired after countless sunny days. Since 2015, this Smartflower had symbolised our sustainability ambitions.



## April

### North Holland Entrepreneurship Awards

We are proud to have made it into the final three in the SME category at the OVNH North Holland Entrepreneurship Awards 2025, a wonderful recognition of our team's hard work and passion.

## May

### Renovation and company outing

We have already started and taken some significant steps. Over the next 12 months, our Zwaag location will be under renovation. This requires a great deal of flexibility and adaptability from our people, but the result will undoubtedly be fantastic. dam, followed by dinner in the city together.

### Company Daye

on 24 May, we spent the day together with all employees. First an audiovisual attraction in Amsterdam, followed by dinner in the city together





July

## SOS Sauce campaign

On 4 and 5 July, our Oliehoorn Sauce Bus brought a generous dose of sauce and flavour, to Westerpark in Amsterdam and Kralingse Plas in Rotterdam. The content we developed for this SOS Sauce campaign was also used on our online channels.

September

## New website!

Our new web-site, bursting with flavour and experience, is live and provides a strong online presence for Oliehoorn – for sauce enthusiasts and professionals alike.

## Silver award

Our Zeedijk Mayonnaise from Amsterdam won a silver award at the London Lunch! Show Innovation Challenge 2025, recognised for our story, authenticity, and unique packaging.

## Dam tot Dam

A great group of colleagues and business relations took part in the Dam tot Dam 2025. And everyone finished it.

October

## Sauce-makers Day

On 31 October, we organised a Sauce-makers Day for the first time. Production was halted for the day, and all our colleagues came together to learn from and inspire one another – accompanied, of course, by a delicious lunch. The afternoon programme focused specifically on sustainability. Afterwards, the day was rated very positively

November

## 11 Beaches walk

Oliehoorn colleagues took part in the 11 Beaches walk and committed to support the Dutch Heart Foundation.

## B Corp Summit

Oliehoorn attended the B Corp Summit in Amsterdam.

December

## Science Based Targets initiative

Our climate ambitions have been officially validated by the Science Based Targets initiative (SBTi), with measurable and proven CO2 reduction targets across all scopes and a commitment to eliminate deforestation from our most important raw materials by 2025.





The background is a dark green field filled with a repeating pattern of the Oliehoorn logo. The logo consists of a shield with a crown on top, a palm tree in the center, and the word 'Oliehoorn' in a stylized font. A large, semi-transparent number '4' is centered over the background. The word 'Scorecard' is written in a large, white, sans-serif font across the middle of the number '4'.

# Scorecard

## 4.1 Our 2025 objectives and actions

| Focus area                                      | Objective                                                                                        | Status                              |
|-------------------------------------------------|--------------------------------------------------------------------------------------------------|-------------------------------------|
| Energy & Climate                                | 50% reduction in Scope 1 and 2 emissions per tonne of product produced in 2026, compared to 2020 | On track                            |
|                                                 | 25% reduction in Scope 3 emissions per tonne of product produced in 2030, compared to 2023       | On track                            |
| Packaging                                       | Two innovations or improvements to our packaging portfolio compared to 2024                      | On track, planned for 2026          |
| Raw Materials                                   | Top 10 suppliers participate in the Green Partner programme in 2025                              | Not achieved                        |
| Waste Management                                | 5% less waste and residual streams in 2025 compared to 2022                                      | Not achieved                        |
| Responsible employment & trustworthy governance | Absence due to sickness below 5% over 2025                                                       | Achieved                            |
|                                                 | 50% of our employees participate in the New Heroes programme in 2025                             | Not achieved – 18 courses completed |
|                                                 | 50% of our employees participate in the Fitter Up programme in 2025                              | Achieved                            |
|                                                 | Double materiality analysis in 2025                                                              | Objective revised                   |

| Focus area                                      | 2025 action                                                                                                                                     | Status                                       |
|-------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|
| Energy & Climate                                | Deliver LCA project for top 5 sauces + packaging solutions                                                                                      | Achieved                                     |
|                                                 | 1 ingredient improvement with demonstrable CO2 reduction based on the LCA                                                                       | Not achieved                                 |
|                                                 | Exploration of reducing scope 3.1 with regard to the procurement of raw material oil                                                            | Achieved                                     |
| Packaging                                       | Exploration to make upstream packaging more measurable                                                                                          | Achieved                                     |
|                                                 | Develop a campaign to bring Fire-off to customers' attention                                                                                    | Not achieved                                 |
| Raw Materials                                   | Supply chain analysis of top 10 raw materials                                                                                                   | Achieved                                     |
|                                                 | Develop a dossier on our top 5 risk raw materials + improvement options                                                                         | Achieved                                     |
|                                                 | PS impact score operational                                                                                                                     | Did not participate, due to legal objections |
|                                                 | 2 innovations with suppliers, with demonstrable sustainability benefit compared to 2024, for people, animals or climate, based on risk analysis | Not achieved                                 |
|                                                 | Maintain oversight of EUDR developments                                                                                                         | Achieved, postponed                          |
| Waste Management                                | Raise operational team's awareness of waste separation and waste reduction                                                                      | Achieved                                     |
| Responsible employment & trustworthy governance | Score above 7.5 on responsible employment in 2024                                                                                               | Achieved                                     |
|                                                 | Organise 1 stakeholder event on sustainability in 2025                                                                                          | Achieved                                     |

# Focus areas



# 5. Focus on sustainable development

2025 was a year in which Oliehoorn took new steps towards more sustainable business operations. We continue to focus on the five focus areas we established in 2021. These provide guidance for our policy and for how we report on it. In this chapter, we explain our efforts per theme:



**1. Energy & Climate**



**2. Packaging**



**3. Raw Materials**



**4. Waste Management**



**5. Responsible employment & trustworthy governance**

# 5.1 Energy & Climate

## Strategy

Achieve net zero CO<sub>2</sub> emissions through innovations in our production process and better insight into our supply chain.

2019 was the first year in which Oliehoorn mapped its CO<sub>2</sub> footprint in scope 1 and 2. Since then, we have conducted an annual scope analysis to determine where opportunities for CO<sub>2</sub> reduction lie within our own processes. This has already led to great results: the switch to green electricity, the choice of an electric vehicle fleet, and increased awareness regarding the use of refrigerants.

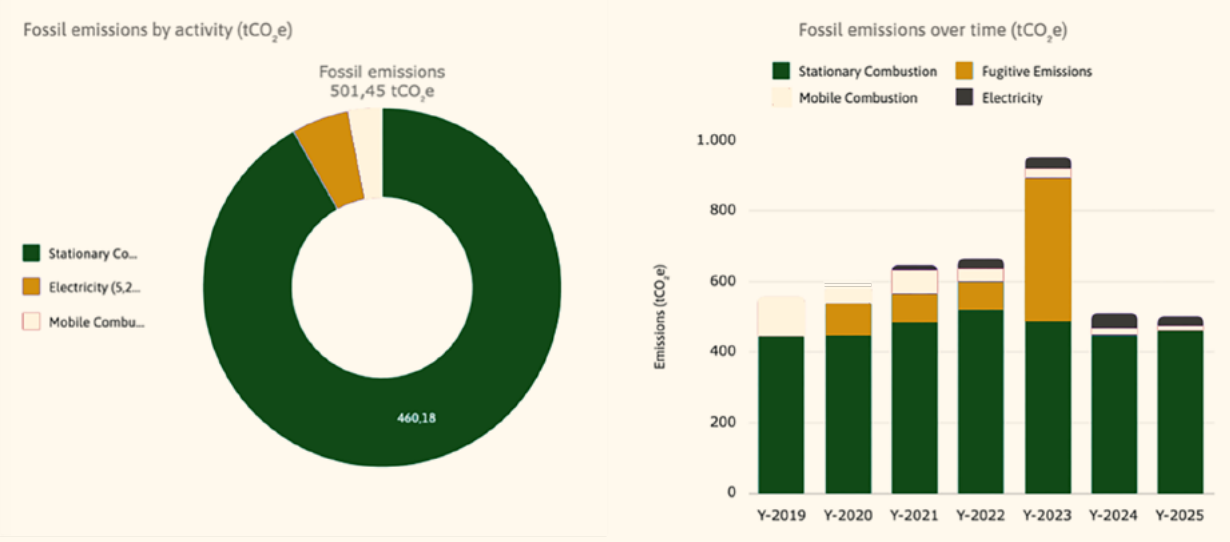
These insights, combined with a healthy dose of ambition, led to a decision with major impact. In 2023 and 2024, we carried out the preparatory work for the two-year construction and renovation of our sauce factory. The goal: a gas-free, energy-efficient factory using natural refrigerants, making Oliehoorn ready for the future. The extensive renovation of our factory started in 2025.

## Scope 1 and 2 over the years

Emissions by category (tonnes CO<sub>2</sub> e/year)

| Year | CO <sub>2</sub> emissions (tCO <sub>2</sub> e) | Reduction vs. 2023 |
|------|------------------------------------------------|--------------------|
| 2025 | 501.45257                                      | 47.37%             |
| 2024 | 509.77674                                      | 46.51%             |
| 2023 | 952.82132                                      | 0% (base year)     |

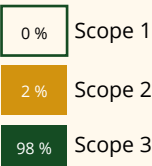
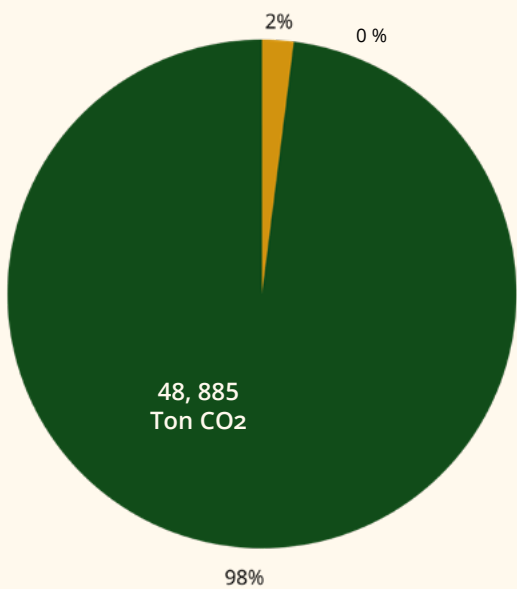
Our SBTi-validated target for Scope 1 and 2 emissions in 2035 compared to 2023: 63.0%



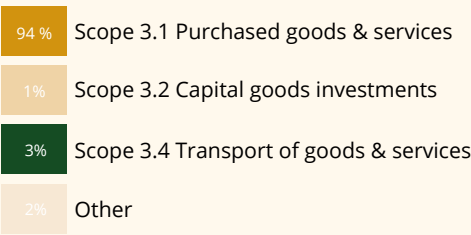
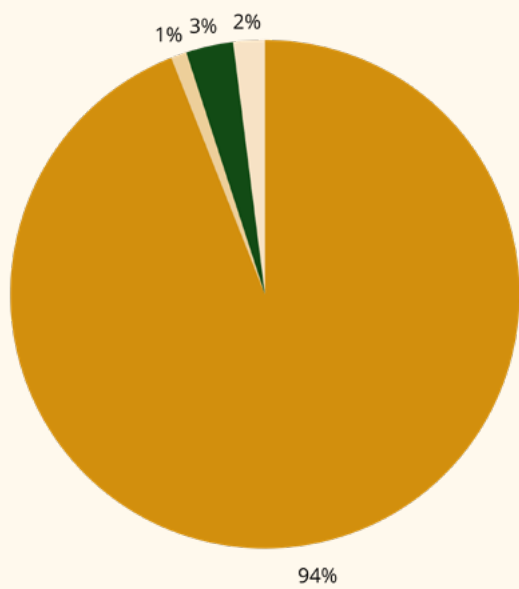
# Scope 3 for 2023

99% of our total CO2 emissions occur within the supply chain (scope 3). It is very important to us that our reduction ambitions extend beyond scope 1 and 2. An analysis of our impact across the entire value chain (scope 3) in 2023 showed that over 99% takes place there. In 2027, covering the 2026 financial year, we intend to commission a new scope 3 analysis to see what developments we have achieved.

Uitstoot Scope 1, 2, 3 - 2023



Verhouding uitstoot Scope 3 categorieën





## How we create impact

### Energy management

In 2025, our CO2 emissions for Scope 1 and 2 decreased again slightly, to the lowest level since we started measuring in 2019. Despite a significant increase in sauce production volumes, our absolute emissions decreased. As a result, our relative emissions have naturally also declined.

In 2025, we started the renovation and modernisation of our factory in Zwaag, where we are building a new factory step by step with increased production capacity and a completely new energy concept. The expansion includes, among other things, a new process line, larger premix tanks, a renewed cleaning system, and updated supporting facilities, with a focus on heat pumps and heat recovery to reduce energy demand and replace natural gas with electricity.

Due to the purchase of wind energy of Dutch origin, the expected CO2 emissions from our production process in 2027 are virtually zero.

### Vehicle fleet

Over the years, Oliehoorn has been actively working on the electrification of its (lease) vehicle fleet. The focus has always been on continuous electrification, but we are now noticing that this choice has its limitations. A number of our colleagues living in the city find that finding charging points there leads to problems. As a result, they prefer to opt for a hybrid car. The same applies to our representatives in Germany. The current state of electrification therefore appears to be the most feasible option for now.

| Year | Petrol | Diesel | Hybrid | Electric |
|------|--------|--------|--------|----------|
| 2025 | 2      | 2      | 2      | 17       |
| 2024 | 2      | 1      | 2      | 17       |
| 2023 | 2      | 5      | 1      | 14       |
| 2022 | 1      | 6      | 1      | 11       |
| 2021 | 2      | 11     | 1      | 8        |
| 2020 | 4      | 12     | 1      | 3        |
| 2019 | 3      | 15     | 1      | 0        |

## Refrigerants

In 2023, a major leak caused a significant increase in our Scope 1 emissions, resulting in a rise of 44%. In 2024, thanks to maintenance on our current process line, we were able to limit the leakage. That year, we replaced 5 kg of R513a, a refrigerant with a Global Warming Potential (GWP) of 613.

Oliehoorn's cooling installations will be replaced as part of the construction of our new factory. In doing so, we are switching completely to refrigerants with a low GWP:

| Refrigerant         | Chemical designation / code | GWP (100 years) |
|---------------------|-----------------------------|-----------------|
| Propene / propylene | R1270                       | approx. 2       |
| Ammonia             | R717 (NH <sub>3</sub> )     | 0               |
| Isobutane           | R600a                       | approx. 3       |
| Propane             | R290                        | 0.02–3*         |

## Objectives

- 63.0% reduction of absolute Scope 1 and 2 emissions in 2035 compared to 2023
- 37.5% reduction in absolute Scope 3 emissions (purchased goods and services, upstream transport and distribution) in the same period
- 45.5% reduction of absolute Scope 3 FLAG emissions in 2035 compared to 2023

## Actions for 2026

- Monthly reporting on energy within the production process
- Dashboard of purchasing choices that reduce CO<sub>2</sub> at the product level

*“By structurally monitoring our CO<sub>2</sub> emissions and actively investing in improvements, we are working step by step towards reductions in line with the 1.5-degree target”*

*Jurre Zwinkels*  
Sustainability Coordinator



## 5.2 Packaging

### Strategy

**Minimal impact of our packaging portfolio by continuing to innovate downstream and upstream towards fewer and better reusable packaging solutions**

*The very best sauces deserve smart, functional, and sustainable packaging. Not only to guarantee quality and taste, but also to be recognisable. In 2025, we filled approximately 1.5 million buckets and more than 10 million bottles with our sauce.*

*Our Scope 3 analysis for 2023 showed that less than 1% of our total emissions fall under category 3.12 'End of life'. This calculation only includes the packaging material of products sold. Despite this modest impact on our footprint, making our packaging solutions more sustainable has our full attention, and we aim to keep this impact as low as possible. This can only be achieved through continuous innovation.*

*In 2025, we took steps at various levels towards new packaging innovations. It has once again proven true that switching to a new packaging solution can easily take years.*

### Packaging passport

In 2024, together with an external partner, we developed packaging passports for all of our packaging. For each pack, this passport provides insight into material use, recyclability, and the end-of-life scenario, assessed against nine fixed themes.

In 2025, we conducted a Life Cycle Analysis for our top 5 sauces, including packaging. The CO<sub>2</sub> footprint of these individual packages is included in the passport.

This gives us a solid, well-substantiated basis for making choices, prioritising opportunities for improvement, and launching targeted innovation projects towards future-proof packaging solutions.

| Packaging type                          | Composition           | Recyclability (KIDV)                         |
|-----------------------------------------|-----------------------|----------------------------------------------|
| <b>Cardboard outer box (excl. tape)</b> | Paper                 | Highly recyclable                            |
| <b>Bottle</b>                           | Polypropylene +       | Highly recyclable                            |
| Cap with valve                          | PP (cap), PE (valve)  |                                              |
| Seal                                    | Aluminium and plastic |                                              |
| Label                                   | PP (cold washable)    |                                              |
| <b>Bag in Box (bag)</b>                 | PET / LLDPE (foil)    | Limited recyclability                        |
| <b>Buckets + lid</b>                    | Polypropylene         | Highly recyclable                            |
| <b>Sachet</b>                           | OPP, CPP              | Complies with SUP, but limited recyclability |

## Buckets

We also face packaging challenges in foodservice. There is a strong recycling opportunity, particularly for our 5- and 10-litre buckets. That is why we started a partnership with our bucket manufacturer, who collects used buckets under the name Fire-Off and turns them into virtually new ones. Because these buckets are made entirely from a single type of plastic (polypropylene), they are highly reusable. Five customers are currently participating in this initiative, and we are exploring how we can scale it up further. In 2025, together with our customers and Fire-Off, we recycled 6,098 kg of PP material. This allowed us to save 5,488 kg of CO<sub>2</sub> emissions by reusing used plastic buckets instead of incinerating them.

## Bottles

Due to changing legislation and new insights into recyclability, it has become clear that our choice of a PP bottle with a cold-washable label is not the most optimal solution. That is why we started developing a new bottle packaging this year, together with our packaging designers, that better aligns with the current and expected requirements of the PPWR.

Although we cannot yet share a concrete end result, we are already well advanced internally. We expect to present our renewed bottle by the end of 2026 or early 2027.

## Sachets

In 2025, we started a collaboration with a specialised partner to make our sauce sachets more sustainable. Our LCAs show that this packaging format has the highest CO<sub>2</sub> impact within our portfolio. We are therefore investigating alternatives that are more recyclable or potentially biodegradable. Concrete results are yet to follow, but we expect to be able to share more clarity on the next steps in 2026.

## IBCs

For the transport of cooking oils to our industrial customers, we use IBCs: 1,000-litre containers that are cleaned and reused after use. A responsible packaging solution that prevents waste. In 2025, we installed a new cleaning line.

## Objectives

- 2 PPWR-proof packaging concepts (sachets and bottles) ready for rollout in 2027

## Acties voor 2026

- Action plan for other PPWR packaging towards 2030
- Strengthening cooperation with Fire-off and other supply chain partners regarding buckets
- Exploration of circular supply chain solutions

*"We want to move towards packaging made entirely from recycled raw materials, but we see that the market is not there yet. This is particularly difficult for food packaging: fully recycled material is often not permitted for reuse due to strict safety requirements."*

*Jan Sjouke van der Heide*  
Buyer

## 5.3 Raw Materials

### *Strategy*

**Control over all raw material chains and risks to people, animals, and the environment from our raw materials, achieved through close collaboration with supply chain partners and stakeholders, and through innovation.**

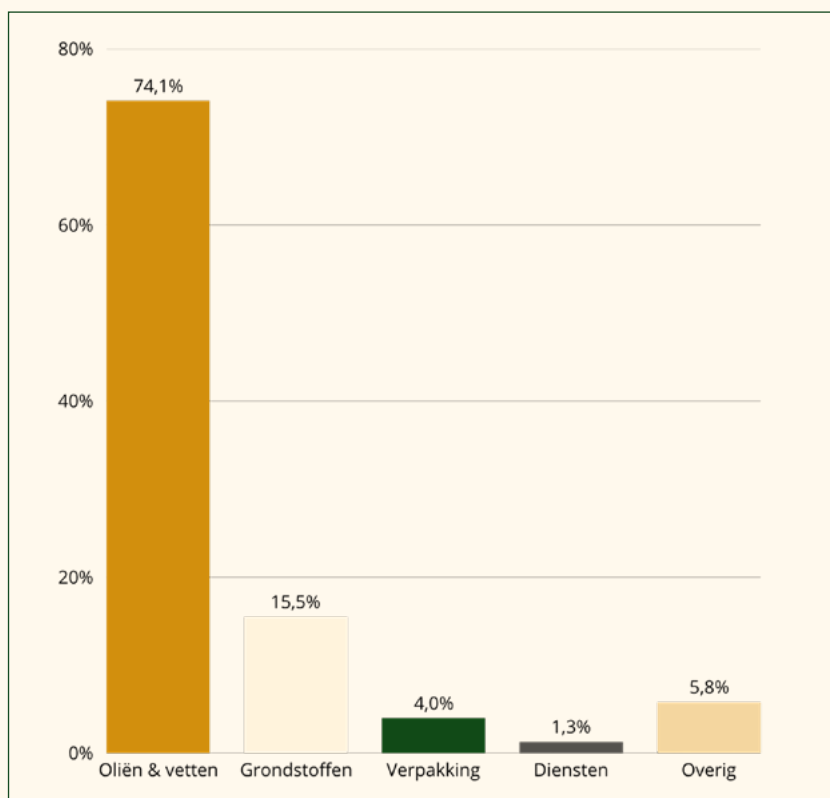
As a food producer, raw materials are the lifeblood of our operation. Although Oliehoorn is not always directly responsible for everything that happens in the supply chain, we can certainly exert influence through our purchasing choices. Not every raw material has the same impact on climate, people, and animals. We have a clear picture of which raw materials contribute most to our footprint, and why. In this chapter, we explain why we consciously choose specific properties and where there are still opportunities for improvement regarding social aspects, animal welfare, and the environment

### **Origin**

All raw materials processed by Oliehoorn are sourced from suppliers in the Netherlands (79%) or other European countries (21%). Almost half of these raw materials have a combined origin – for example, because they consist of blends or composite ingredients with components from multiple countries. Looking purely at geographical origin, 36% originates entirely from EU countries. The remaining 64% originates wholly or partially from outside the EU.

### **Scope 3 | the supply chain**

Our Scope 3 analysis for 2023 shows where the greatest CO<sub>2</sub> impact in our supply chain lies. Virtually all of the emissions within Scope 3 originate from category 3.1: purchased goods and services. Within that category, oils and fats are by far the dominant group, accounting for over three-quarters of the emissions within 3.1. Raw materials form the second category; packaging and services are relatively limited in scale. This breakdown determines where we focus our reduction efforts. The procurement of oils and fats is the most material category and therefore receives priority in our supply chain agenda.



## *How we create impact*

### **Oil**

In 2025, we conducted an initial exploratory inquiry with our oil suppliers regarding product-specific CO<sub>2</sub> data. For our current Scope 3 calculation, we still use emission factors from recognised, standardised databases.

We expect that product carbon footprints (PCFs) will eventually provide a more accurate, and potentially more favourable, picture of the actual impact of our raw materials. However, responses indicate that many suppliers do not yet have this data fully available, or that it is still under development. We therefore remain actively engaged in dialogue on this topic. Together, we are working step by step towards greater supply chain transparency and more reliable CO<sub>2</sub> insights.

### **Soy and palm oil**

Our range of frying oils for foodservice consists largely of palm oil-free blends. Where we do use palm oil, we do so exclusively with RSPO Segregated-certified palm oil. This ensures that the palm oil is kept physically separate in the supply chain and originates from responsibly managed plantations.

For our industrial customers, we also supply soy oil for various applications. This soy oil is fully Non-GMO and ProTerra certified. With this certification, we consciously choose a high standard regarding deforestation-free cultivation, traceability, and biodiversity protection.

In this way, we combine product quality with demonstrable sustainability criteria in our key oil and fat streams.

### **Egg yolk: a vulnerable, but (still) indispensable raw material**

In 2025, we processed several hundred thousand kilos of free-range egg yolk in our white sauces. We continue to investigate how we can take further steps regarding animal welfare, without compromising quality and security of supply.

The ongoing bird flu outbreak is causing not only uncertainty regarding availability but also substantial price volatility in the egg supply chain. This underscores the vulnerability of egg yolk as a raw material and makes a transition to alternatives complex.

We will therefore continue working with free-range egg yolk for the time being, while simultaneously investing in the further development of our fully plant-based mayonnaise – naturally without egg.

### **Suppliers and supply chain integrity**

In 2025, we further strengthened our collaboration with suppliers through a renewed Code of Conduct, which is publicly available on our website.

This Code of Conduct describes the minimum standards, as well as the shared direction of development, within our supply chain. We expect suppliers to act in accordance with laws and regulations, to do business with integrity, and to meet high standards regarding food safety and quality, including HACCP and FSSC 22000.

In addition, we ask for attention to good working conditions, animal welfare, careful use of energy and raw materials, and transparency regarding origin and environmental impact, including the sharing of relevant CO<sub>2</sub> data.

The Code of Conduct thus forms the foundation for dialogue, collaboration, and continuous improvement within our supply chain.

### Life Cycle Analysis of our top 5 sauces

The LCA conducted in 2025 on our five main sauces shows that CO<sub>2</sub> e emissions vary significantly by sauce and packaging combination. Mayonnaise has the highest impact, while curry scores the lowest. Ingredients account for by far the largest share of total emissions (50–91%), with rapeseed oil accounting for the majority of the ingredient impact within most sauces. Packaging also plays a significant role: 5 ml sachets have the highest impact, while Bag-in-Box scores the lowest. Depending on the combination, packaging contributes 15–40% to the total product impact.

The combination with the lowest footprint is curry in Bag-in-Box; the highest impact is seen with mayonnaise in 5 ml sachets. Our own production represents only a limited share of total emissions. These insights confirm that the greatest reduction opportunities lie in the value chain, particularly in raw materials and packaging, and form the basis for our further chain-oriented reduction approach.

### Objectives

- 5 key suppliers (within the top 10) are Green Partner in 2026
- 100% of our relevant suppliers assessed for sustainability risks in 2026

### Actions for 2026

- Identification & realisation of 2 raw material innovations that reduce CO<sub>2</sub> in the supply chain
- Human rights assessment + mitigation plan kept up to date

*“Our choice of raw materials largely determines our impact on people, animals, and climate. By actively managing risks and opportunities and driving improvements ourselves, we are building a future-proof supply chain”*

*Marcel de Wit*

Manager Quality, Health & Safety, and Environment



## 5.4 Waste Management

### Strategy

Reduce waste and residual streams from our own activities, and reduce waste at the consumer level, through measurement, production innovations, and end-user awareness.

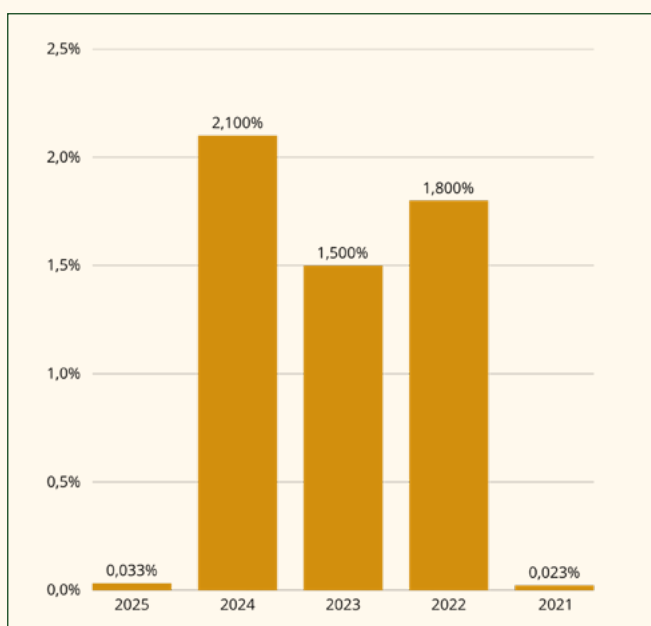
Waste and spoilage inevitably arise during the production and consumption of our sauces and oils. For instance, approximately 25% of food is wasted in the Netherlands – a supply chain problem for which we share responsibility. Our goal is to prevent waste within our own processes as much as possible. We aim to make the best possible use of any residual streams that do arise. Our water use also receives structural attention: we strive to use water consciously and efficiently at every step of the process.

#### Waste in kilograms

|                      | 2025           | 2024           | 2023           | 2022           | 2021           |
|----------------------|----------------|----------------|----------------|----------------|----------------|
| Emptying grease trap | 672820         | 224.500        | 154.630        | 255.580        | 303.620        |
| Cardboard            | 55078          | 73.669         | 78.849         | 74.688         | 63.569         |
| Plastics             | 30756          | 18.600         | 16.448         | 28.100         | 21.907         |
| Industrial waste     | 49415          | 194.484        | 97.876         | 70.326         | 66.480         |
| Other                | 278            | 1.760          | 1.330          | 619            | 5.104          |
| <b>Total</b>         | <b>808.347</b> | <b>513.013</b> | <b>349.133</b> | <b>429.313</b> | <b>460.680</b> |

#### Waste ratio

| 2025  | 2024 | 2023 | 2022 | 2021  |
|-------|------|------|------|-------|
| 0,033 | 2,1% | 1,5% | 1,8% | 0,023 |



## *How we create impact*

### **Waste dashboard**

Looking at the waste dashboard, we see a clear increase in total waste volume in 2025. This increase is explained almost entirely by the commissioning of our new grease separator. This installation operates more efficiently and captures more grease from the production process, resulting in less grease ending up in the sewer and allowing this residual stream to be repurposed.

The amount of separated plastic has also increased. This is linked to better and more conscious waste separation in the workplace. At the same time, the volume of industrial waste has actually decreased significantly as a result: a portion of the waste that was previously disposed of as residual waste is now collected and processed separately.

With the arrival of our new grease separator, we will adopt 2025 as the new base year from now on, in order to achieve further reductions in this area.

### **Waste in our production process**

Our sauce production is efficient: we align batch sizes and processing with purchasing, and we work with simple recipes. We actively tackle waste together with buyers, quality staff, and production teams. In this way, we keep learning and keep reducing waste.

For push-outs – bottles that do not meet our standards – we look for valuable applications, such as animal feed. During the 2025 renovation, the switch to new silos resulted in more batch errors than we had hoped for: start-up issues that come with a new process. We have learned from this and are adjusting our processes accordingly.

We offer sauces with a shorter shelf life through partners such as Budgetfood and Foodello. In 2025, this involved approximately 28,000 litres that we were still able to sell for consumption. We also donated around 630 bottles to the food bank.

### **Reducing waste at the consumer level**

Sauces are among the products that are relatively often thrown away unnecessarily at home – think of a bottle that has sat in the fridge just a little too long. According to the Samen Tegen Voedselverspilling (Together Against Food Waste) foundation, 10 percent of household food waste is caused by consumers misinterpreting best-before dates. To take responsibility here, Oliehoorn, together with Too Good To Go, took the initiative to add the 'Look, smell, taste' logo to all bottle labels from January 2025 onwards. This logo has proven effective: research shows that it encourages consumers to rely more on their senses rather than solely on the best-before date, helping to prevent perfectly usable products from being thrown away unnecessarily.

Many consumers confuse the best-before date with a 'use-by' date. For sauces and many other shelf-stable foods, a 'use-by' date does not apply. With this change, we are joining a broader movement: the 'Look, smell, taste' icons now appear on more than 3,500 products in the Netherlands and can lead to up to 10 percent less food waste in households.

## Water use and grease separation

In 2025, we installed a new grease separator, significantly increasing the separate collection of grease: from 77,140 kg in 2024 to 243,680 kg in 2025 – an increase of 239%. This separated stream is now optimally processed by our long-standing partner Olthuis, including for applications such as animal feed. With this, we have taken an important step in making our cleaning processes more sustainable.

Although this optimisation leads to an increase in the registered waste in our dashboard, it primarily gives us more insight into the more effective valorisation of residual streams. By collecting grease separately, we can use it more specifically as a raw material, which fits within our strategy to use residual streams in the highest-value way possible. This approach contributes to a lower environmental impact, among other things by preventing additional purification load and methane emissions.

We use water largely for cleaning our processes, but it is also an ingredient in our sauces. Growth in production therefore results in a proportional increase in water consumption.

## Drinking water consumption in m<sup>3</sup>

| 2025   | 2024    | 2023   | 2022   |
|--------|---------|--------|--------|
| 30.462 | 29.795* | 28.863 | 30.995 |

## Objectives

- 5% less waste and residual streams per tonne of product produced in 2026 compared to 2025

## Actions for 2026

- Monthly reporting on water and waste within the sustainability team

*“By making optimal use of residual streams and limiting waste, we are taking important steps forward. We have already achieved a great deal, but we keep improving – precisely by working together across the whole supply chain.”*

*Xander Breton*  
Business Controller

## 5.5 Responsible employment & trustworthy governance

### *Strategy*

**Continue to develop as a trustworthy employer by being transparent about our goals and ambitions, and by involving our people more closely in our sustainability journey.**

Sustainable growth starts with people. At Oliehoorn, we believe that good employership and trustworthy governance are inseparably linked. As a family business, with the Dijk family as majority shareholder, we have been committed to long-term value, transparency, and a culture of trust for decades.

We offer our employees a safe, healthy, and inspiring working environment, and we set out our agreements clearly in the employee handbook. This also safeguards our key governance principles, such as how we handle conflicts of interest, care-related reports, remuneration, and compliance with laws and regulations.

In this way, we are building, together, an organisation that doesn't just make things tastier with sauce, but does so with sound, people-focused policy as well.

|                                                                     | 2025          | 2024   | 2023 |
|---------------------------------------------------------------------|---------------|--------|------|
| <b>Number of permanent employees</b>                                | <b>65</b>     | 64     | 63   |
| <b>Male</b>                                                         | <b>80%</b>    | 83%    | 79%  |
| <b>Female</b>                                                       | <b>20%</b>    | 17%    | 21%  |
| <b>Number of flexible (temporary) employees (year-end), average</b> | <b>16</b>     | 20     |      |
| <b>Number of flexible employees in FTE</b>                          | <b>16 FTE</b> | 20 FTE |      |
| <b>Male</b>                                                         | <b>16 FTE</b> | 19 FTE |      |
| <b>Female</b>                                                       | <b>0 FTE</b>  | 1 FTE  |      |
| <b>Number of zero-hour contracts</b>                                | <b>0</b>      | 1      |      |
| <b>Absence due to sickness (%)</b>                                  | <b>4,405%</b> | 6,195% | 5.1% |

## How we create impact

### Moving together

Health comes first at Oliehoorn. Alongside enjoying our sauces, we encourage a balanced lifestyle with sufficient exercise, relaxation, and conscious choices. In 2022, we launched the FitterUp vitality programme in collaboration with health insurer De Friesland.

In 2024, 51% of our employees took part in this programme, but participation declined in 2025. To keep motivating our employees, we organise recurring events ourselves, such as walking tours, running events, mud runs, and cycling tours. We also regularly offer the opportunity to play padel together. We aim to organise at least 10 joint vitality events in 2026

### Learning and development

The development of our people receives the attention it deserves. Oliehoorn naturally offers various job-specific training courses, such as first aid (BHV), HACCP, and safe forklift operation. These types of training are delivered by external providers.

In 2025, we also offered around 235 e-learning modules via our instruction portal, EZ-Factory. These are detailed, specific work instructions that employees are required to complete in order to safeguard quality.

We launched the New Heroes programme in 2023. Through this online learning environment, employees can choose from more than 160 short courses aimed at personal and professional growth, ranging from communication and leadership to vitality, digital skills, and personal effectiveness.

We find that motivating employees to take a short course or training can sometimes be a challenge. In 2025, we once again emphasised the value of this offering, including during our internal Saucemakers Day. In 2025, 37 training courses or courses were started via this platform, of which 18 were completed.

### World class workplace

We conduct periodic research into employee satisfaction, supported by Effectory. The survey we carried out in 2025 again showed positive progress compared to previous years. This makes us a World Class Workplace for the fourth consecutive year. We are proud of that.

|                          | 2025 | 2024 | 2023 | Effectory benchmark |
|--------------------------|------|------|------|---------------------|
| Engagement               | 8.5  | 8,2  | 8.3  | 7,4                 |
| Employership             | 8,3  | 7,8  | 7,3  | 6,7                 |
| Career opportunities     | 7,7  | 7,2  | 7,0  | 6,7                 |
| Organisational direction | 8.5  | 8,2  | 7,6  | 7,1                 |
| Response rate            | 88%  | 85%  | 80%  | -                   |

### **Workplace safety**

Safety is always our highest priority. Through leadership, good information, and the right safety measures, we continuously work to keep our safety culture actively front of mind for our people. We do this by ensuring our production employees go to work as well-informed as possible every day. The internal safety culture at Oliehoorn also received renewed attention during our Saucemakers Day.

In 2025, there were 14 accidents, none of which involved permanent injury – 3 more than in 2024, which is reason enough to devote even more attention to workplace safety.

### **Code of conduct for employees**

At Oliehoorn, we have an internal Code of Conduct describing the standards and values that all our employees adhere to. The purpose of this code is to provide clear guidance on how we treat each other, our customers, suppliers, and other stakeholders. The Code of Conduct sets out guidelines on integrity in business transactions, product quality, information protection, communication, fair treatment of employees, safety, and environmental awareness. By adhering to these guidelines, we aim for fair and transparent processes, a safe working environment, and responsible conduct towards our environment.

### **Governance structure**

The CEO and the Management Team (MT) report to the General Meeting of Shareholders every quarter and are evaluated on their performance. Since the publication of our first sustainability report in 2021, specific objectives have been set, such as CO<sub>2</sub> reduction, packaging use, and employee satisfaction. The MT, supported by the MVOliehoorn team, reports annually to the Supervisory Board on progress against these objectives. Since 2024, MT members also have departmental objectives that align with our CSR objectives, shifting responsibility from the MVOliehoorn team to the MT.

### ***The MVOliehoorn team was adjusted slightly in 2025 and now consists of:***

- Jan Sjouke van der Heide - *Buyer*
- Marcel de Wit - *Manager Quality, Health & Safety, and Environment*
- Anna Lewandowska - *Production Coordinator*
- Arjan Dijk - *Managing Director*
- Celine Wiering - *Administrator*
- Jurre Zwinkels - *Sustainability Coordinator*

This team, together with all Oliehoorn employees, is responsible for the sustainable development of our company. We are supported externally by our sustainability coordinator, Jurre Zwinkels. In addition, all CO<sub>2</sub> calculations for Scope 1, 2, and the Scope 3 process are carried out by Greener Company.

## Responsible governance

In December 2023, Oliehoorn proposed making sustainability a matter of course within its mission. As a result, our notary, Abma Scheurs Notarissen, included the following in our articles of association:

*One of the Company's objectives is to have a significant positive impact on society and the environment in general through its business operations and activities.*

*In its decision-making, Oliehoorn's directors will therefore take into account the social, economic, legal, or other consequences of the Company's business operations with regard to (i) the employees, subsidiaries, and suppliers, (ii) the interests of the customers of the Company and its subsidiaries, (iii) the communities and society in which the Company, its subsidiaries, and suppliers operate, (iv) the local and global environment, and (v) the short- and long-term interests of the business.*

Corporate social responsibility also has a fixed place in our medium- and long-term business strategy.

## Financial reporting

Oliehoorn B.V. is subject to publication and audit obligations. The annual financial statements are filed with the Dutch Chamber of Commerce each year, in mid-June, accompanied by an auditor's report.

## Terms of employment and remuneration

Oliehoorn does not operate under a collective labour agreement, but applies its own (non-public) salary structure. No distinction is made between men and women. At the end of 2025, we applied an inflation adjustment of 2% plus €80 per pay scale. All employees received a variable bonus for 2025 based on company results. It is up to management to determine whether, and which, additional compensation applies; a separate bonus structure applies to senior management. We are working towards greater transparency around our employment conditions, in collaboration with our HR advisor.

### *The following employment conditions are standard for all our employees:*

- A market-rate salary that matches your talent
- 8.5% holiday allowance – extra budget for your dream holiday
- 25 holiday days (based on a 40-hour week) to recharge
- Our own pension scheme, well prepared for the future
- Variable compensation based on good company results
- A contribution of up to €17.50 net per month towards supplementary health insurance



### **Diversity & communication**

We strive for an inclusive workplace and focus on actively recruiting colleagues who contribute to greater diversity within the company.

At Oliehoorn, extra attention was paid to our non-Dutch-speaking colleagues in 2025. Approximately one-third of our employees speak a language other than Dutch, with the large majority speaking Polish. To make communication within the company understandable for everyone, we have taken various measures over the past few years.

First of all, we offer all internal communication in three languages: English, Polish, and Dutch. We also give all employees the opportunity to take a free Dutch language course. Communication at shared events, such as Saucemakers Day and the Christmas dinners, is also always provided bilingually. In addition, work instructions on the EZ Factory instruction portal are designed for non-Dutch speakers and are supported with visual material wherever possible.

In 2025, we also launched our internal Oliehoorn app. This online environment, accessible via phone and desktop, is an ideal, low-threshold place to share news and updates and keep one another informed of professional and personal developments. The Oliehoorn app is now used intensively and has led to greater mutual understanding and better communication.

As a result of intensifying all the measures described above, we are seeing teams grow closer and employees become more satisfied.

### **Employee participation**

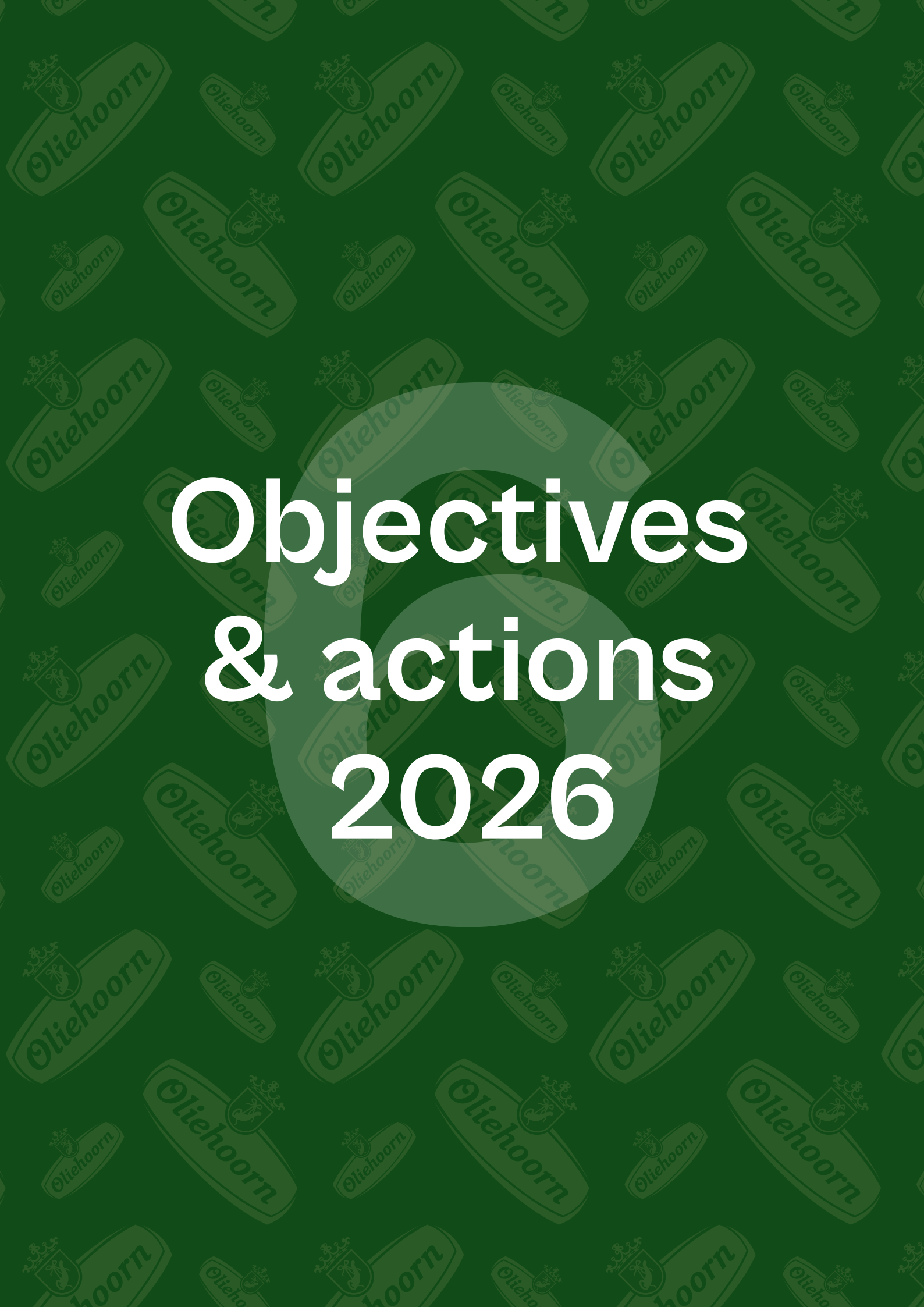
Employee participation is currently organised through staff meetings, in which employees have a say. Thanks to our open culture and approachable management, there is plenty of room for dialogue, even without formal structures. We plan to take a first step towards an official works council in the coming years.

## *Objectives*

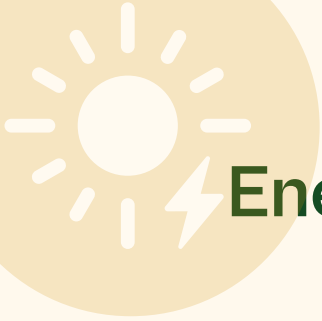
- Absence due to sickness below 5% over 2026
- 50% of our employees participate in the New Heroes programme in 2026

## *Actions for 2026*

- B Corp recertification in 2026 (instead of 2027)
- Employee representation introduced in 2026
- We organise an internal Saucemakers Day twice a year
- 10 vitality events/activities over 2026

The background of the slide is a dark green color with a repeating pattern of the Oliehoorn logo. The logo consists of a shield with a crown on top, a palm tree in the center, and the word 'Oliehoorn' in a stylized font. The logos are arranged in a grid-like pattern, slightly tilted.

# Objectives & actions 2026



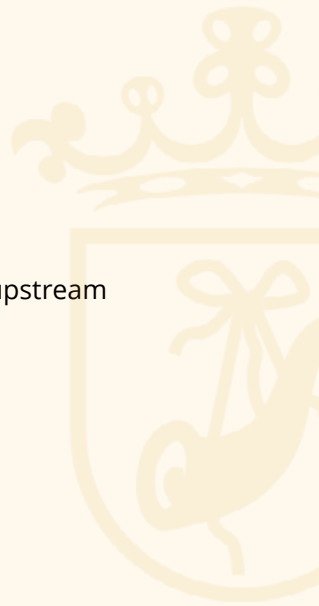
## Energy & Climate

### Objectives

- 63.0% reduction of absolute Scope 1 and 2 emissions in 2035 compared to 2023
- 37.5% reduction of absolute Scope 3 emissions (purchased goods and services, upstream transport and distribution) over the same period
- 45.5% reduction of absolute Scope 3 FLAG emissions in 2035 compared to 2023

### Actions 2026

- Monthly reporting on energy within the production process
- Dashboard of purchasing choices that reduce CO<sub>2</sub> at the product level



## Packaging

### Objectives

- Two PPWR-proof packaging concepts (sachets and bottles) ready for rollout in 2027

### Actions 2026

- Action plan for other PPWR packaging towards 2030
- Strengthening cooperation between Fire-off and other supply chain partners regarding buckets
- Exploration of circular supply chain solutions



## Raw Materials

### Objectives

- 5 key suppliers (within the top 10) are Green Partner in 2026
- 100% of our relevant suppliers assessed for sustainability risks in 2026

### Actions 2026

- Identification & realisation of 2 raw material innovations that reduce CO2 in the supply chain
- Human rights assessment + mitigation plan kept up to date



## Waste Management

### Objectives

- 5% less waste and residual streams per tonne of product produced in 2026 compared to 2025

### Actions 2026

- Monthly reporting of water and waste flows within the sustainability team



## Responsible employment & trustworthy governance

### Objectives

- Absence due to sickness below 5% over 2026
- 50% of our employees participate in the New Heroes programme in 2026

### Actions 2026

- B Corp recertification in 2026 (instead of 2027)
- Employee representation introduced in 2026
- We organise an internal Saucemakers Day twice a year
- 10 vitality events/activities over 2026

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# Appendix

# 7.1 Glossary

| Term                            | Explanation                                                                                                                                                                                                                                                                                                                       |
|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>B Corp</b>                   | International certification label for companies that meet high standards for social and environmental performance, transparency, and accountability. Oliehoorn has been a certified B Corporation since October 2024, with a score of 85 points.                                                                                  |
| <b>CSRD</b>                     | European directive requiring large companies to report on their sustainability impact, including environmental, social, and governance (ESG) policy. Oliehoorn is preparing for future reporting obligations.                                                                                                                     |
| <b>CO<sub>2</sub></b>           | Greenhouse gas produced by the combustion of fossil fuels, contributing to climate change. Oliehoorn measures and reports its CO <sub>2</sub> emissions in Scope 1, 2, and 3.                                                                                                                                                     |
| <b>Scope 1, 2 and 3</b>         | Classification of emissions: Scope 1 = direct emissions from own activities (e.g. combustion at the factory); Scope 2 = indirect emissions from purchased energy (e.g. electricity); Scope 3 = other supply chain emissions (e.g. raw materials, transport, waste processing). At Oliehoorn, 99% of emissions fall under Scope 3. |
| <b>Double materiality</b>       | An approach that looks both at Oliehoorn's impact on society (inside-out) and at the influence of societal developments on Oliehoorn (outside-in). In 2026, Oliehoorn will carry out a full materiality analysis.                                                                                                                 |
| <b>LCA</b>                      | Life cycle analysis of the environmental impact of a product or process, from raw material to waste. In 2025, Oliehoorn carried out an LCA for the top 5 sauces and their packaging.                                                                                                                                              |
| <b>Green Partner programme</b>  | Oliehoorn's purchasing programme that encourages suppliers to operate more sustainably, with a focus on CO <sub>2</sub> reduction, human rights, and transparency. Goal: 5 key suppliers in the programme by 2026.                                                                                                                |
| <b>FitterUp</b>                 | Vitality programme for employees, focused on health and wellbeing. In 2025, 51% of employees took part.                                                                                                                                                                                                                           |
| <b>New Heroes</b>               | Online learning platform offering training courses for personal and professional growth, available to all Oliehoorn employees.                                                                                                                                                                                                    |
| <b>Fire-off!</b>                | Recycling initiative for used plastic buckets (polypropylene), run in collaboration with customers. In 2025, 6,098 kg of PP material was recycled, resulting in a CO <sub>2</sub> saving of 5,488 kg.                                                                                                                             |
| <b>Bag in Box (BiB)</b>         | Packaging consisting of a plastic bag inside a cardboard box, used for sauces and oils. According to our LCAs, this packaging format scores low on CO <sub>2</sub> impact.                                                                                                                                                        |
| <b>RSPO Segregated palm oil</b> | Sustainably certified palm oil that is kept physically separate throughout the supply chain and sourced from responsibly managed plantations. Oliehoorn uses exclusively RSPO Segregated palm oil.                                                                                                                                |
| <b>Non-GMO soy oil</b>          | Soy oil without genetically modified organisms, with ProTerra certification for deforestation-free cultivation, traceability, and biodiversity.                                                                                                                                                                                   |
| <b>Too Good To Go</b>           | Foundation and app combating food waste. Oliehoorn partners with Too Good To Go and places the 'Look, smell, taste' logo on labels to help consumers reduce food waste.                                                                                                                                                           |
| <b>Packaging passport</b>       | Document assessing packaging on material use, recyclability, and end-of-life scenario. Oliehoorn has drawn up packaging passports for all its packaging.                                                                                                                                                                          |

| Begrip                 | Uitleg                                                                                                                                                                                                                                               |
|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>KIDV</b>            | The Knowledge Institute for Sustainable Packaging (Dutch: Kennisinstituut Duurzaam Verpakken) assesses the recyclability of packaging. According to KIDV, our buckets and bottles are highly recyclable; sachets have limited recyclability.         |
| <b>EUDR</b>            | EU legislation requiring that products do not contribute to deforestation, in force from the end of 2025. Oliehoorn is working on traceability and certification of raw materials such as cocoa and palm oil.                                        |
| <b>VSME</b>            | Voluntary sustainability reporting standard for small and medium-sized enterprises. Oliehoorn uses this standard as the starting point for its reporting.                                                                                            |
| <b>FLAG emissions</b>  | Emissions related to deforestation, land use, and agriculture. Oliehoorn has an SBTi target to reduce FLAG emissions by 45.5% by 2035, compared to 2023.                                                                                             |
| <b>SBTi</b>            | Science Based Targets initiative: an international partnership that assesses whether companies' climate targets are aligned with the 1.5°C scenario of the Paris Climate Agreement. Oliehoorn's near-term targets were validated by SBTi in 2025.    |
| <b>PPWR</b>            | EU regulation setting stricter requirements for packaging. Oliehoorn is developing PPWR-proof packaging concepts for sachets and bottles, ready for rollout in 2027.                                                                                 |
| <b>EZ Factory</b>      | Instruction portal for employees containing work instructions, supported by visual material for non-Dutch-speaking colleagues. All internal communication is provided in three languages (Dutch, English, Polish).                                   |
| <b>EU taxonomy</b>     | Classification system for sustainable economic activities. Oliehoorn is exploring how its activities can contribute to the taxonomy's objectives.                                                                                                    |
| <b>ECGT</b>            | EU directive on corporate sustainability due diligence: a forthcoming EU directive introducing stricter rules for sustainability labels and supply chain transparency. Oliehoorn is accelerating its B Corp recertification to be prepared for this. |
| <b>Saucemakers Day</b> | Annual internal event where employees share knowledge and inspire one another, with a focus on sustainability and safety. The first edition took place in 2025.                                                                                      |



## 7.2 VSME Checklist

This checklist combines the mandatory components of the Basic Module with the optional Extended Module of the VSME (Voluntary Sustainability Reporting Standard for non-listed micro, small and medium-sized enterprises). Use this document to build your sustainability reporting step by step.

Source: [www.efrag.org](http://www.efrag.org)

### Basic Module

| Section                    | Code | What must be reported                                                                      | Location in report     |
|----------------------------|------|--------------------------------------------------------------------------------------------|------------------------|
| <b>General information</b> | B1   | State the reporting method used; explain sources and assumptions.                          | About this report      |
| <b>General information</b> | B2   | Description of sustainability policy, initiatives, and future plans.                       | Chapter 2.3            |
| <b>Environment</b>         | B3   | Energy consumption (electricity, gas, fuel) and CO <sub>2</sub> emissions (Scope 1 and 2). | Chapter 5.1            |
| <b>Environment</b>         | B4   | Emissions to air, water, and soil; measures against pollution.                             | Chapters 5.1, 5.2, 5.3 |
| <b>Environment</b>         | B5   | Impact on biodiversity; protection or restoration measures.                                | Chapter 5.3            |
| <b>Environment</b>         | B6   | Water consumption, discharge, and reuse.                                                   | Chapter 5.4            |
| <b>Environment</b>         | B7   | Use of materials, waste separation, recycling, circular initiatives.                       | Chapter 5.4            |
| <b>Social</b>              | B8   | Number of employees, type of contracts, diversity (where possible).                        | Chapter 5.5            |
| <b>Social</b>              | B9   | Workplace accidents, sick days, workplace safety.                                          | Chapter 5.5            |
| <b>Social</b>              | B10  | Remuneration, training, collective agreements, or employee participation.                  | Chapter 5.5            |
| <b>Governance</b>          | B11  | Fines/convictions for corruption; integrity policy.                                        | Employee handbook      |

### Extended Module

| Section                      | Code | What must be reported                                                | Location in report |
|------------------------------|------|----------------------------------------------------------------------|--------------------|
| <b>Strategy &amp; policy</b> | E1   | Embedding sustainability in strategy, goals, KPIs, and timelines.    | Chapters 2.3, 5.5  |
| <b>Strategy &amp; policy</b> | E2   | Policy on sustainability themes (environmental, social, governance). | Chapters 2.3, 5.5  |
| <b>Strategy &amp; policy</b> | E3   | Key risks and opportunities relating to sustainability.              | Chapter 2.4        |
| <b>Strategy &amp; policy</b> | E4   | Stakeholder engagement and materiality.                              | Chapter 2.5        |
| <b>Environment</b>           | E5   | Breakdown of energy consumption by energy source.                    | Chapter 5.1        |
| <b>Environment</b>           | E6   | Scope 1, 2 and (optional) Scope 3 greenhouse gas emissions.          | Chapter 5.1        |

| Section                     | Code | What must be reported                                              | Location in report      |
|-----------------------------|------|--------------------------------------------------------------------|-------------------------|
| Environment                 | E7   | CO <sub>2</sub> reduction targets and progress.                    | Chapter 5.1             |
| Environment                 | E8   | Biodiversity strategy and concrete projects.                       | Chapter 5.3             |
| Environment                 | E9   | Water stress, efficiency, and risk analysis relating to water.     | Chapter 5.4             |
| Environment                 | E10  | Detailed raw material consumption and circularity measures.        | Chapter 5.4             |
| Social                      | E11  | Employment conditions, working hours, flexibility, parental leave. | Employee handbook       |
| Social                      | E12  | Diversity and inclusion policy.                                    | Employee handbook       |
| Social                      | E13  | Training, development, and training objectives.                    | Chapter 5.5             |
| Social                      | E14  | Social impact outside the company (within the supply chain).       | Chapter 5.3             |
| Governance                  | E15  | Internal responsibilities for sustainability.                      | Chapter 5.5             |
| Governance                  | E16  | Codes of conduct and whistleblower policy.                         | Chapter 5.5             |
| Governance                  | E17  | Measures against corruption and conflicts of interest.             | Employee handbook       |
| Supply chain & transparency | E18  | Sustainability performance of suppliers.                           | Employee handbook       |
| Supply chain & transparency | E19  | Collaboration with supply chain partners.                          | Green Partner programme |
| Supply chain & transparency | E20  | Transparency towards customers / users.                            | Value Creation Model    |

## 8. Imprint

This sustainability report is a publication of Oliehoorn and relates to the 2025 financial year, which runs from 1 January 2025 to 31 December 2025.

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