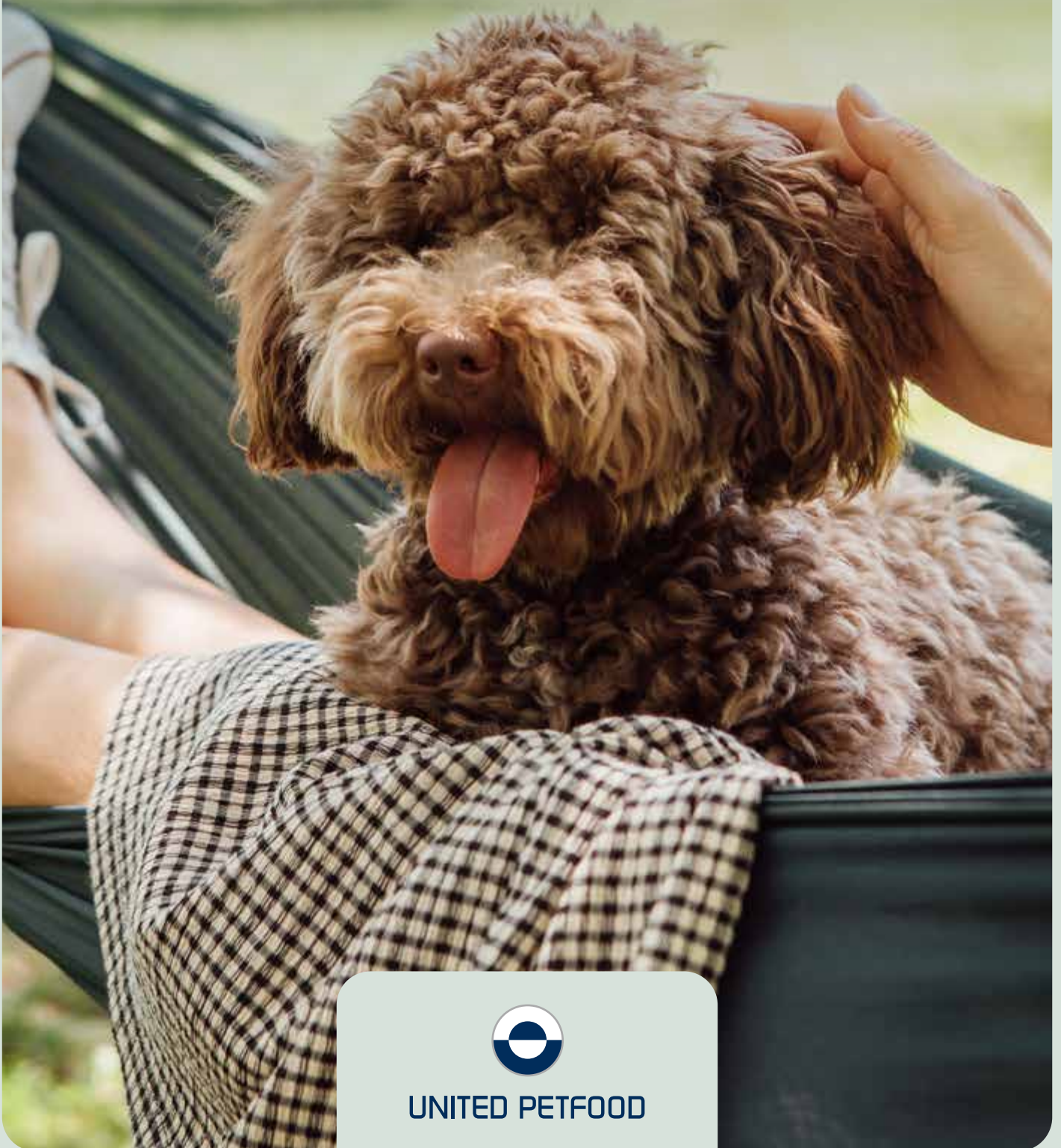


UNITED PETFOOD

Sustainability Statements 2024



UNITED PETFOOD

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*We try to minimize
our pawprint.*

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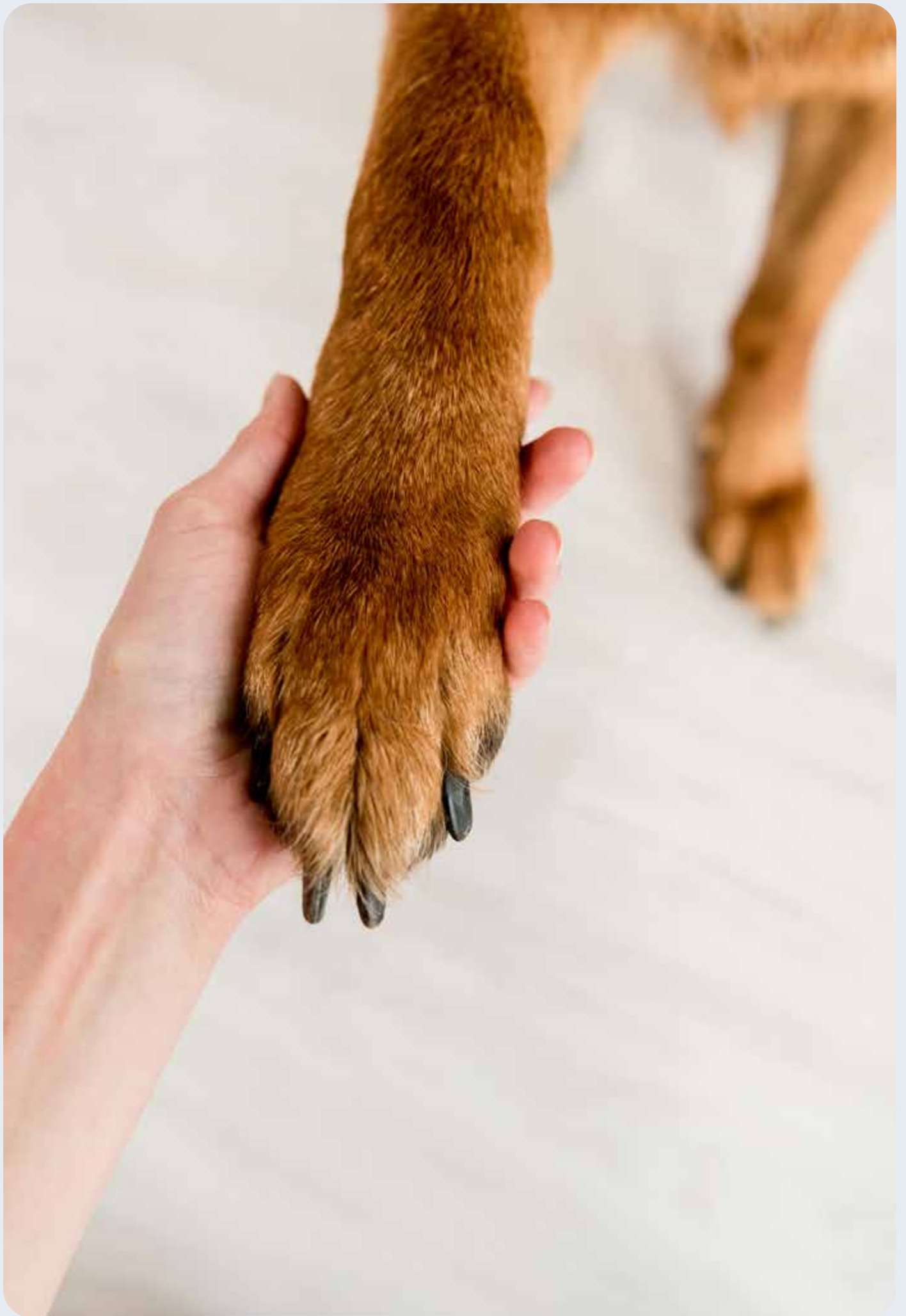
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Dear readers,

We are proud to present the first edition of United Petfood's Sustainability Report—a reflection of our ongoing commitment to making a meaningful difference for pets, people and the planet.

2024 marks an important chapter in our journey. As we grow and evolve as a company, our responsibility grows and evolves as well. Sustainability is no longer just a value we uphold—it is a driving force behind the way we operate, innovate and plan for the future. With a sharpened focus on ESG, we are raising the bar across all areas of our business, from sourcing and production to energy use, community engagement and transparency. At the heart of this journey are our employees. We are committed to creating an empowering environment where every individual can thrive because we believe that lasting impact starts from within.

At United Petfood, we believe that true progress comes from collective action. This report highlights the efforts, big and small, made across our teams and locations to reduce our environmental impact, support our communities and build a company that's not only successful today but resilient tomorrow.

We're proud of the steps we've taken but we are far from finished. Sustainability is a journey and this report reflects our resolve to keep improving day after day, year after year. Thank you to our dedicated employees, partners and customers for walking this path with us.

Together, we can build a better world for pets, people and the planet.

***Dominiek Dumoulin, Founder & Dries Eeckhout,
CEO United Petfood Group***

A Belgian family business

SBM-1

A BELGIAN FAMILY BUSINESS

United Petfood was founded in Andenne. It marks the beginning of a journey that has brought us to where we are today – a journey full of challenges, growth and innovation. Thirty years later, our united family has grown to 3000+ team members and a network of 26 pet food kitchens in Europe, Turkey and the US.



Our first pet food kitchen Ghent



The family Dumoulin

1937

Michel Dumoulin founds compound feed factory 'Dumoulin' in Belgium.

1993

Dominiek (3rd generation) joins the family business.

1994

Dominiek starts the production of pet food.

2003

Opening of our first dedicated pet food kitchen in Gent (BE).

2009

Dries joins the family business as CEO.

2018

10 pet food kitchens in 6 countries.

2019

Opening our first wet pet food kitchen in Radom (PL).

2024

First factory in the US.



1937: factory Dumoulin



↖ Dominiek



OUR MISSION

United Petfood is a private label producer of high-quality dry & wet pet food and treats. Our range of private label pet food is made entirely in-house to the highest possible quality.

Together with our dedicated team, we are committed to making your product a real success! We go far beyond the production of tailor-made pet food and establish strong, long-lasting partnerships. As true channel specialists, we guide and consult our customers from idea to final product.

OUR UNITED DNA

We are an international team fueled by passion and dedication, and united by one common goal: a healthy planet filled with healthy pets. But it doesn't stop there: we genuinely care about building encouraging, supportive, long-lasting partnerships, both inside and outside our fast-growing family company.

By only working with the very best ingredients and most innovative technology available, we create pawsome pet food that brings joy to millions of pets worldwide!

OUR VALUE CHAIN

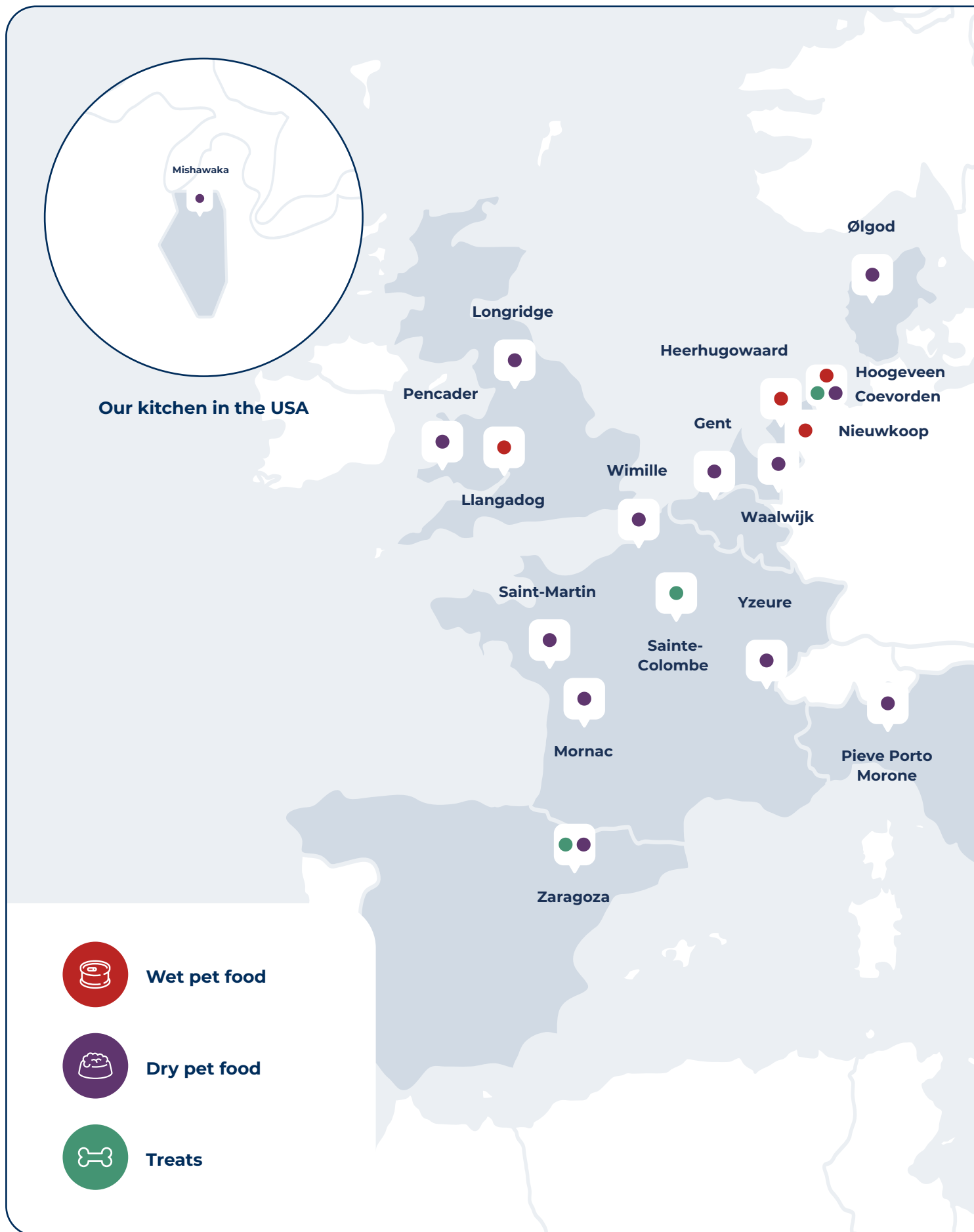


Pet owners increasingly demand high-quality, nutritious and tailored food for their pets. To meet this demand, brands and retailers turn to United Petfood. We develop and produce a wide range of dry and wet pet food, as well as treats.

For our pet food solutions we use carefully selected ingredients and packaging materials, sourced from trusted suppliers. After a thorough quality check, these ingredients are transformed into delicious products in our specialized pet food kitchens, then packed and delivered to our customers across the globe, ready to delight cats and dogs at mealtimes.

Trends across the chain, from changing consumer preferences to innovations in ingredients and sustainability, as well as our own research & development, shape the development of our offering.

FROM OUR 26 PET FOOD KITCHENS TO THE WORLD





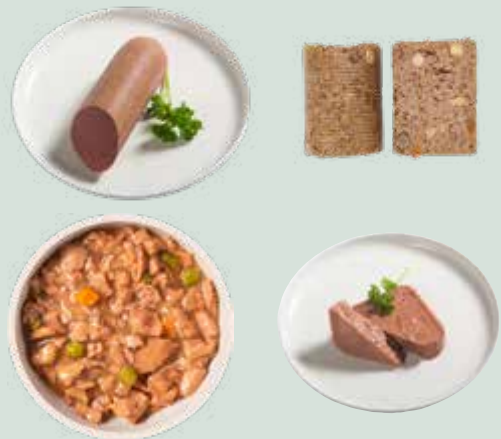
OUR PET FOOD RANGE

DRY FOOD



Extruded kibbles, cold-pressed kibbles, oven-baked kibbles

WET FOOD



Pouch, tray, sausage, can

TREATS



Extruded & air-dried snacks



Oven-baked & extruded biscuits



INTEGRITY



INNOVATIVE



UNITED



COST-EFFICIENT



**OUR VALUES
IN 2024**



HANDS-ON



CUSTOMER-CENTRIC



KEY NUMBERS

9 million dogs

14 million cats

26 kitchens

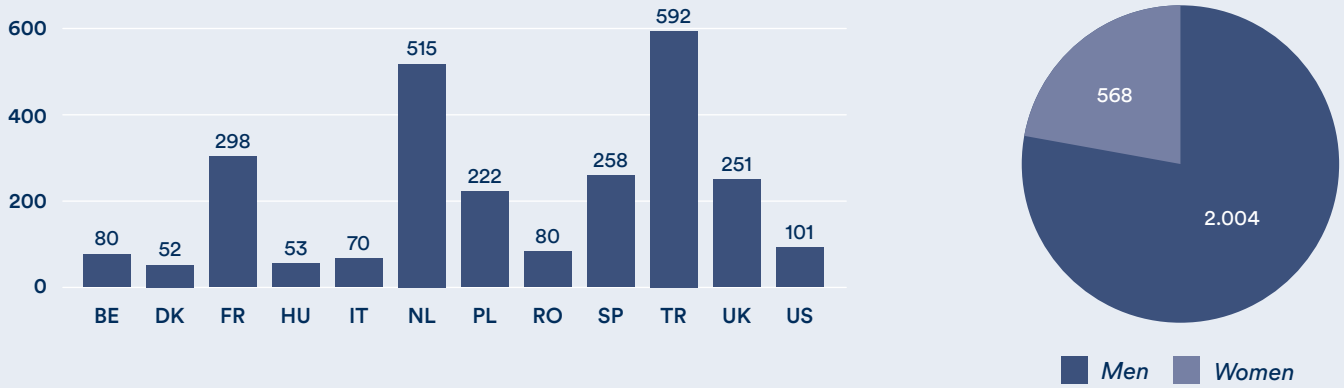
100+ export countries

2.572+ employees (FTE)

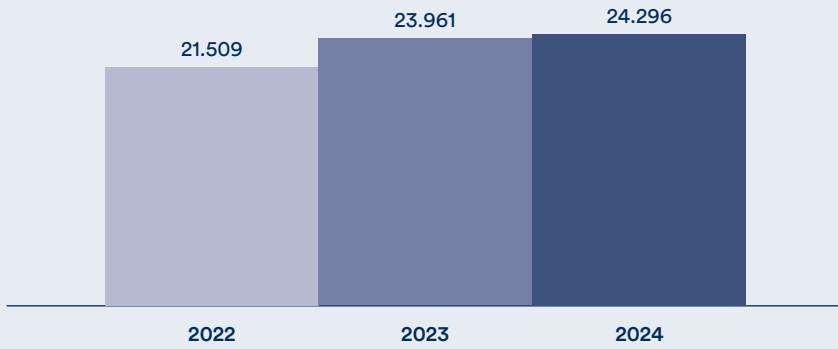
€1.351 million in revenue

1.165.000 tons of pet food produced

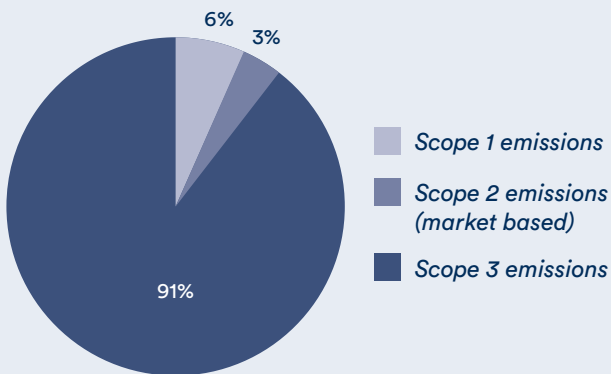
EMPLOYEES BY GEOGRAPHICAL AREA (FTE)



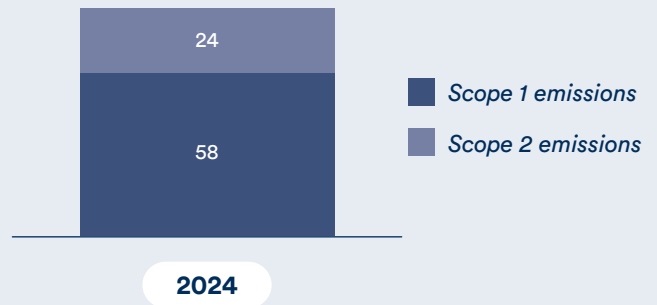
RENEWABLE ENERGY CONSUMPTION (MWH)



DISTRIBUTION OF GHG EMISSIONS PER SCOPE



SCOPE 1 & 2 EMISSIONS (KG CO₂-EQ) PER €1 MILLION IN REVENUE







LAYING THE GROUNDWORK FOR OUR SUSTAINABILITY STRATEGY

In 2024, we took significant steps to formalize our approach to sustainability across the United Petfood Group. While sustainability has always been part of our way of working, this was the first year we systematically evaluated how we manage environmental, social and governance (ESG) topics across our business.

The first stage consisted of performing a double materiality assessment. This allowed us to identify which ESG topics are most important to our business, value chain and the wider world, thereby helping us identify the areas where we need to focus our efforts. The results of this assessment will now form the basis for our future sustainability strategy.

We also used this moment to review and update our internal governance. As a geographically diverse and decentralized organization, aligning on ESG can be complex. Our aim is to bring more consistency to how we manage key topics, while still allowing each of our local sites to maintain their own identity and strengths.

We also focused on collecting data across all material topics and improving our processes to enhance our understanding of our current performance and to highlight areas for improvement. It also helps us ensure that future targets and commitments are based on where we stand today – not just where we want to be.

In 2025, we'll build on this foundation. Using the insights gathered in 2024, we will define our group-wide sustainability strategy and set clear, achievable goals for each material topic. Our ambition is to create a strategy that is both ambitious and realistic, one that supports the long-term success of our business while benefiting pets, people and the planet.

Engaging with our stakeholders

SBM-2

Meaningful progress in sustainability can only be achieved through close collaboration with our stakeholders. Understanding their expectations, concerns and ambitions helps us align our strategy with the real-world impact we aim to deliver.

We engage with a diverse range of stakeholders – employees, customers, suppliers, local communities, investors, sector organizations and regulatory bodies – each playing a role in shaping our journey towards more responsible and sustainable operations.

How we listen to our stakeholders:

Employees: through town halls and local working groups, we gather insights on topics ranging from working conditions and safety to ideas for local sustainability initiatives. To ensure collaboration on the different material sustainability topics, each entity has a local coordinator.

Customers & partners: by maintaining open communication channels and long-term relationships with private label clients and retailers, we gain valuable feedback on transparency, product sustainability and ethical sourcing. Our customers also keep us up to date on the expectations of pet parents with regard to sustainability.

Suppliers: we have built long-lasting partnerships with our suppliers and work with them to ensure compliance with our sustainability standards, while also encouraging innovation in areas such as packaging and ingredient sourcing.

Communities: United Petfood contributes to local communities by providing employment opportunities in the areas where we operate. Our local teams actively engage with these communities, listening to their social and environmental concerns and responding appropriately to support their well-being.

Banks: as our banks' expectations evolve, we maintain an active dialogue with them to ensure our ESG practices are both compliant and forward-thinking.

Investors: our investors have significantly intensified their ESG commitments and practices over the past years. They are increasing their focus on ESG management and implementing measures to enhance their ESG performance. United Petfood reports on a comprehensive set of ESG metrics.

Industry associations and regulatory bodies: United Petfood is an active member of **FEDIAF** (the European Pet Food Industry Federation) and the **Pet Sustainability Coalition** (PSC). These platforms provide valuable insights into industry-wide regulatory changes and sustainability priorities while providing frameworks, tools and best practices to support continuous improvement.

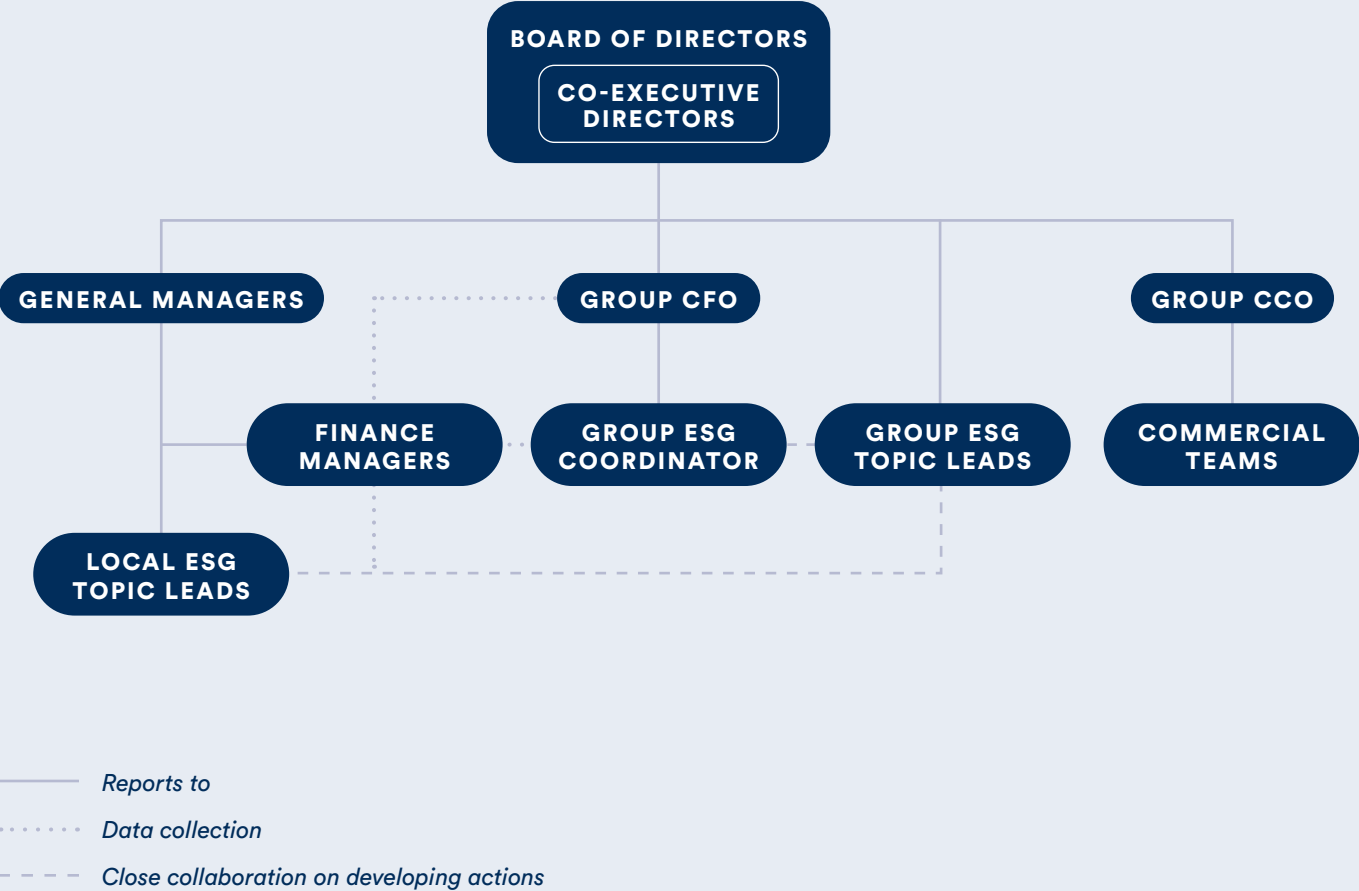


Governance

GOV-1 & GOV-2

SUSTAINABILITY GOVERNANCE

The governance structure of United Petfood reflects its commitment to sustainability and ESG oversight at all levels of decision-making. In early 2025 several steps to further formalize ESG across the business were implemented.



BOARD OF DIRECTORS

The Board of Directors is United Petfood's highest decision-making body, responsible for leading the group's long-term development and sustainable growth.

The Board of Directors consists of five members, all of whom are family shareholders or representatives of shareholders. As a result, there are currently no independent directors. The composition of the Board is as follows:

Name	Role	Age	Nationality	Gender
Dominiek Dumoulin	Co-Executive Director & President	55	Belgium	Male
Dries Eeckhout	Co-Executive Director & CEO	43	Belgium	Male
Nicolas D'heygere	Non-Executive Director	40	Belgium	Male
Arno Lauwers	Non-Executive Director	33	Belgium	Male
Cédric Van Cauwenberghe	Non-Executive Director	50	Belgium	Male

Board meetings are held on a monthly basis, with ESG being a standard agenda item since 2024. The CFO, who bears overall responsibility for ESG within the organization, attends every meeting to keep the board informed on ESG matters.

Eleven board meetings were held in 2024. In addition, the co-executive directors were updated on the ESG roadmap at several points throughout 2024.

GROUP MANAGEMENT

Although United Petfood doesn't have a formal executive management structure, key functions with a strong link to ESG report directly to the CEO and play an active role in sustainability-related decision-making. In 2024, these functions collaborated with the CEO and the President of the Board to validate the results of the Double Materiality Assessment and they continue to be involved in shaping the ESG strategy. The CFO is currently the most senior executive responsible for ESG within United Petfood.

ESG IMPLEMENTATION

In early 2025, United Petfood appointed a full-time **Group ESG Coordinator**, who reports to the CFO. This role is responsible for:

- developing and implementing the ESG strategy
- developing and managing the ESG roadmap
- overseeing the collection and analysis of ESG data across the Group
- monitoring sustainability regulations

To ensure effective management of ESG topics across the organization, each material topic has both a **group-level** and a **local-level topic lead**. In early 2025, these leads were appointed by the CEO and general managers, based on their expertise and experience in the respective areas.

Group-level topic leads are responsible for developing and coordinating group-wide action plans and ambitions in close collaboration with the Group ESG Coordinator. Local topic leads are tasked with implementing and monitoring these topics at site level, adapting plans to local circumstances where necessary.

This dual governance structure helps embed sustainability both in the overarching corporate strategy and in day-to-day operations. It also enables two-way communication: local leads provide valuable feedback on group-level plans, while topic leads across the organization can share insights and best practices with each other.

General managers are responsible for overseeing implementation of ESG measures at their respective sites. When specific updates are needed, ESG is added to the agenda of the quarterly meeting with the general managers.

ESG DATA COLLECTION

Local finance managers oversee ESG data collection at their respective locations, supported by the Group ESG Coordinator and Group Business Controlling. Refer to the appendix for more details on the approach.



United Petfood's double materiality assessment

IRO-1

INTRODUCTION

In 2024 United Petfood conducted its first double materiality assessment (DMA) to determine its material topics. These topics lay the foundations of United Petfood's group ESG strategy – which is currently in development – and ESG governance and determine the topics on which we need to report transparently to our stakeholders. The assessment was conducted in accordance with the CSRD principle of double materiality. On several occasions, we consulted with our auditor to ensure due process was followed.

PROCESS

Step 1. Identifying relevant ESG topics

The double materiality assessment began with desk research of public resources, including sustainability standards and relevant sector documents, to identify potentially material ESG topics. The identified ESG topics were mapped across the value chain (upstream, internal operations, downstream) to assess where impacts, risks and opportunities (IROs) could arise. The topics were also cross-checked against the European Sustainability Reporting Standards (ESRS) to ensure nothing was overlooked.

Step 2. Identifying actual & potential impacts, risks & opportunities (IROs)

For each identified topic, one or more impacts, risks or opportunities were identified and described in close collaboration with a diverse group of internal experts. This took place over several sessions during which the topics and associated IROs were discussed in detail. The result was a refined list of United Petfood-specific, potentially material topics and clearly described IROs, mapped across the value chain. At the conclusion of this step, a total of 21 potentially material ESG matters were identified, with 59 associated IROs.

Step 3. Determining impact and financial materiality of the IROs

During follow-up sessions with our internal experts, the level of impact materiality and financial materiality of the IROs was determined using the following parameters:

- Impact materiality: scale, scope, remediable nature & likelihood
- Financial materiality: magnitude & likelihood

In parallel, a selected group of external stakeholders consisting of customers, suppliers, investors and industry organizations, was consulted to obtain their perspectives on the materiality of the topics. Stakeholders were invited to complete a survey, ranking their top five priority topics and providing qualitative feedback. They also had the option of participating in follow-up interviews for deeper insights, to which more than half agreed.

The external stakeholder consultation helped refine existing impacts, risks and opportunities (IROs), and identify new ones. While the sample size was limited, the insights gained were valuable in validating the internal assessment.

Step 4. Concluding on materiality

Using the scoring of individual IRO parameters and insights from the stakeholder consultation, a preliminary assessment of high, medium or low materiality was assigned to each ESG topic. For topics with the greatest impacts and highest risks, a 'high' materiality rating was assigned regardless of likelihood. These included:

- effects of climate change
- environmental considerations of sourced ingredients
- data privacy & cybersecurity
- responsible business conduct
- health, safety & well-being
- quality & safety of our pet food

For other topics, a case-by-case assessment was conducted using a visualization tool, evaluating severity and likelihood of impacts, as well as the magnitude and likelihood of risks and opportunities, enabling a decision to be made on the overall level of materiality for each topic. This was then compared against stakeholder input and materiality scores of the other topics to ensure a well-rounded evaluation.

The preliminary results were discussed during an interactive session with the internal experts. Pre-read materials, including adjusted scoring data, stakeholder input and a methodology presentation, were shared in advance. During the session, the scoring of individual IROs was validated and a consensus on the level of materiality (high, medium or low) was reached on three debated topics. The preliminary materiality levels for all other topics were confirmed.

To conclude the DMA, a validation session with Group Management was held to present and confirm the results of the double materiality assessment. During the session, all members agreed with the classification of high, medium and low material topics, confirming their relevance. The session was attended by key executives, including the President of the Board, CEO, CFO and two other senior executives. The discussion also covered United Petfood's ambition level and implications of the assessment.

RESULTS

The DMA resulted in a classification of the identified ESG topics into three categories: high, medium or low materiality. Under each topic, one or more IROs are identified, evaluated in detail and eventually classified as high, medium or low materiality. These IROs can be found throughout the report.

The topics of 'high' materiality are all included in this report. Furthermore, we've included voluntary information on our approach, actions and/or performance on several of the medium or low material topics in this report, as we consider these to be of interest to our stakeholders (indicated with *). Finally, we have also mapped out where in our value chain the topic has an impact, risk and opportunity.

#	TOPIC	VALUE CHAIN	MATERIALITY	IN THIS REPORT
1	Greenhouse gas emissions of our own operations	○●○	High	✓
2	Effects of climate change	●●○	High	✓
3	Transportation & distribution	●○●	Medium*	✓
4	Pollution	○●○	Medium*	✓
5	Water management	○●○	Low*	✓
6	Impact on biodiversity & ecosystems from pet food production	○●○	Medium*	✓
7	Packaging	●○●	High	✓
8	Resource use & waste management	○●○	Medium*	✓
9	Environmental considerations of sourced ingredients	●○○	High	✓
10	Health, safety & well-being	○●○	High	✓
11	Training & skills	○●○	High	✓
12	Equal treatment	○●○	High	✓
13	Working conditions and working rights	○●○	High	✓
14	Healthy & nutritional pet food	○○●	Medium*	✓
15	Quality & safety of our pet food	●●○	High	✓
16	Product labeling & responsible marketing	○○●	Medium	✗
17	Data privacy & cybersecurity	○○●	High	✓
18	Responsible business conduct	○●○	High	✓
19	Relationships with suppliers	●○○	Medium*	✓
20	Ethical considerations in the supply chain	●○○	Medium*	✓
21	Giving back	○●○	Low*	✓

●○○ Upstream ○●○ Own operations ○○● Downstream

Environment
Social
Governance



Minimum Disclosure Requirements

POLICIES

MDR-P

Our sustainability-related policies are integrated throughout this report and are presented alongside their respective material topics. Unless otherwise specified, the scope of application for each policy covers United Petfood Group and all of the Group's subsidiaries, applying to all employees, stakeholders and business functions within United Petfood, as well as temporary hires and independent contractors representing United Petfood. The General Manager is responsible for implementing and monitoring the policies at the relevant subsidiary under their supervision. The highest level of accountability for the implementation of these policies rests with our CEO.

ACTIONS

MDR-A

Our key actions taken to prevent, mitigate and remediate actual and potential impacts, as well as to address risks and opportunities, are presented alongside their respective material topics. No information on current and future financial and other resources has been provided in this report.

METRICS

MDR-M

Material metrics used to evaluate performance and effectiveness are presented at the end of the environmental, social and business conduct disclosures. The methodologies applied and key assumptions made are detailed in the Appendices. Please note that none of the metrics have been externally validated.

TARGETS

MDR-T

United Petfood is currently developing a sustainability strategy including targets. For fiscal year 2024, United Petfood has not yet set measurable, time-bound, outcome-oriented targets. We expect to be able to report on targets as of fiscal year 2025, which will allow us to better track the effectiveness of our policies in actions.

Planet



A healthy planet filled with healthy pets

POLICIES RELATED TO THE ENVIRONMENT

E1-2, E2-2, E3-1, E5-1

We recognize the urgency of today's environmental challenges and are committed to reducing our environmental footprint—both within our own operations and throughout our supply chain. Our efforts focus on lowering greenhouse gas emissions, addressing climate change, and improving the way we manage pollution, waste and water. We are also optimizing our logistics network, transitioning to circular packaging, and sourcing environmentally responsible ingredients.

Our Environmental Policy details our commitment to managing environmental impacts, risks and opportunities, and outlines our role in building a sustainable future for the next generations. It defines key principles aimed at minimizing our global impact while protecting the local environments surrounding our facilities.

We acknowledge that the greatest share of our environmental impact – and our reliance on natural resources – occurs upstream in our supply chain. To address this, our Supplier Code of Conduct defines clear expectations in terms of environmental responsibility. We require all suppliers to comply with environmental regulations, adopt sustainable practices and strive for continuous improvement. More information can be found in the Business Conduct chapter.

We are measuring our current environmental impact across all focus areas so we know exactly where we stand today. Internal experts have been appointed to lead these efforts. Based on their expertise, we are developing actionable and realistic plans to help us achieve our ultimate goal: a healthy planet filled with healthy pets.



Greenhouse gas emissions of our operations

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

SBM-3

High materiality

I/R/O	VALUE CHAIN	DESCRIPTION	MATERIALITY	ESRS LINK
Impact - Negative	<input type="radio"/> <input checked="" type="radio"/> <input type="radio"/>	Energy-related GHG emissions from pet food production	High	E1 Climate change
Opportunity	<input type="radio"/> <input checked="" type="radio"/> <input type="radio"/>	Cost savings through increased energy-efficiency & reducing dependency on fluctuating prices with renewable energy	Medium	E1 Climate change

APPROACH

As climate change intensifies and the global urgency to reduce emissions grows, we recognize our responsibility to act. Given the energy-intensive nature of pet food production, reducing energy consumption within our operations is a central focus.

We are committed to systematically tracking, managing and reducing greenhouse gas (GHG) emissions across all our production facilities. As a growing company, we take a long-term, holistic approach to investment decisions in order to reduce energy consumption and dependence on fossil fuels. Over the past years, this commitment has translated into targeted energy efficiency measures, a gradual shift toward renewable energy and technological upgrades aimed at reducing the GHG emissions of our facilities.

ACTIONS E1-3

Improved energy monitoring and analysis

This year, we have significantly improved group-wide insight into energy consumption across all production sites. This data-driven approach allows us to identify energy-intensive hotspots and decarbonization levers, assess performance differences between sites and share best practices internally. By learning from each other and analyzing energy trends, we are better equipped to implement tailored energy reduction strategies.

Operational optimization

As of 2025, we will actively engage with each facility to identify operational adjustments that can reduce energy consumption. Even small process improvements can have a significant impact. Examples include reducing boiler standby capacity, minimizing energy waste during production transitions (e.g. keeping dryers unnecessarily active, reducing compressed air leakages) and optimizing the use of energy-intensive equipment such as hammer mills. These efforts are collaborative and continuous, with each entity encouraged to contribute ideas and identify needs for operational and behavioral change.

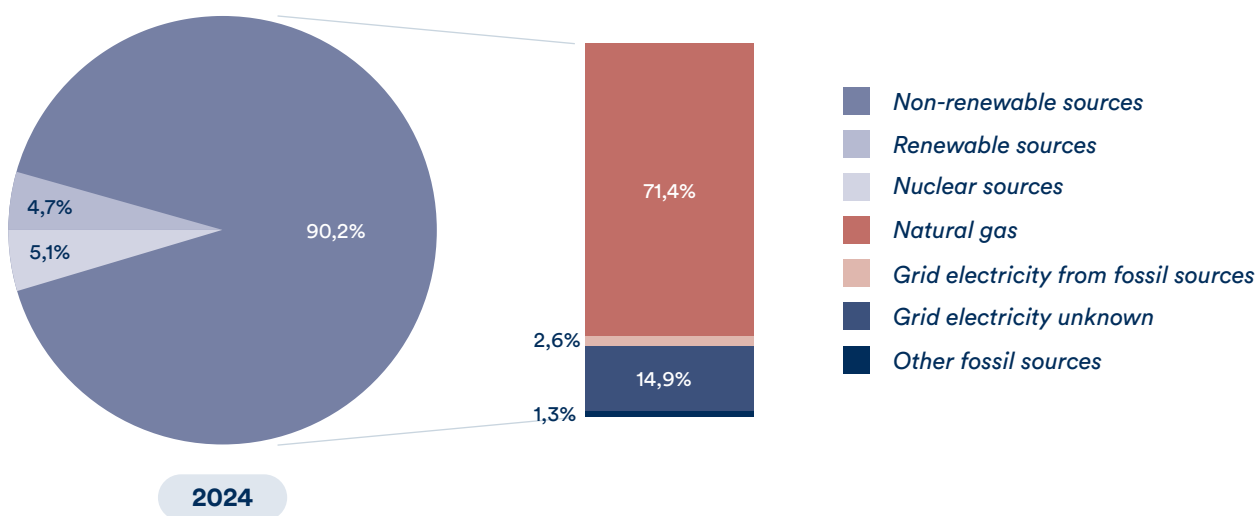
Future-oriented and energy-efficient investments

Our investment philosophy is focused on long-term sustainability. When building new production lines

or replacing outdated equipment, we prioritize energy-efficient, best-available technologies.

- **State-of-the-art production lines:** our newly constructed production lines in Belgium and Poland are equipped with the most energy-efficient machinery available today, which is the default choice when building new lines.
- **Upgraded dryers:** we have begun replacing older dryers at various sites, including recent upgrades at our Italian and Romanian facilities, with models that offer significant efficiency gains and support future electrification. The dryer is generally the most energy-consuming machine in a dry pet food factory and can often account for as much as 50% of the factory's overall energy consumption. While this may vary from one factory to the next, focusing on dryer efficiency is essential if we want to collectively reduce our CO2 emissions.
- **Built-in flexibility for future improvements:** new equipment installations always include provisions for technologies such as heat exchangers and frequency converters. Additionally, new dryers are either hybrid or designed to be upgraded to fully electric operation as grid and technology developments allow.

- Renewable energy:** In addition to purchasing increasing volumes of renewable electricity from external suppliers, United Petfood actively invests in on-site renewable energy generation. Several of our pet food kitchens produce their own electricity using solar panels and wind turbines. Currently, five of our production sites – located in the Netherlands, Spain and Poland – meet part of their electricity needs through on-site renewable generation. These investments reduce our reliance on fossil fuels, lower our operational emissions and contribute to greater energy resilience. Renewable electricity currently accounts for 4.7% of our total energy consumption and 17% of our overall electricity consumption.



TRANSITION PLAN & TARGETS FOR CLIMATE CHANGE MITIGATION

E1-1 & E1-4

In parallel with the actions we are already taking, we are investigating the feasibility of adopting the Science Based Targets initiative (SBTi) framework as the basis for future target setting and are developing a formal climate transition plan. We recognize that setting credible, science-aligned climate targets requires a solid foundation. That is why we have been focusing on strengthening the accuracy and completeness of our emissions data, improving internal data systems and establishing the right governance structures. This includes clear roles, responsibilities and processes to manage our climate ambitions effectively, which is a challenging task within a large, decentralized group. While we are fully committed to contributing to global climate goals, we believe it is essential to first build the necessary capabilities before making bold public commitments. At United Petfood, we only make promises we are confident we can keep.

METRICS ENERGY

E1-5

ENERGY CONSUMPTION AND MIX	UNIT	2024
Consumption of purchased or acquired electricity, heat, steam or cooling from fossil sources	MWh	13,627
Fuel consumption from coal and coal products	MWh	0
Fuel consumption from crude oil and petroleum products (incl. gasoline, petrol)	MWh	1,315
Fuel consumption from natural gas	MWh	371,981
Fuel consumption from other fossil sources	MWh	5,636
Consumption of unknown grid electricity	MWh	77,657
Total energy consumption from fossil sources	MWh	470,215
Share of fossil sources in total energy consumption	%	90.2%
Total energy consumption from nuclear sources	MWh	26,825
Share of nuclear sources in total energy consumption	%	5.1%
Fuel consumption from renewable sources (e.g. biofuel, biogas, biomass)	MWh	0
Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources	MWh	22,089
Consumption of self-generated non-fuel renewable energy	MWh	2,208
Total energy consumption from renewable sources	MWh	24,296
Share of renewable sources in total energy consumption	%	4.7%
Total energy consumption	MWh	521,336
Non-renewable energy production	MWh	5,356
Renewable energy production	MWh	3,853
Total energy production	MWh	9,209
Energy intensity (energy consumption per net revenue in high climate impact sectors)	MWh/Million EUR	386
Energy intensity (energy consumption per volume produced)	MWh/1000 tons	447

Effects of climate change

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

SBM-3

High materiality

I/R/O	VALUE CHAIN	DESCRIPTION	MATERIALITY	ESRS LINK
Risk	○●○	Compliance risks in case of lagging climate-related technologies	High	E1 Climate change
Risk	●○○	Supply chain disruptions in case of physical climate change effects	High	E1 Climate change
Risk	○●○	Operational disruptions in case of physical climate change effects	High	E1 Climate change
Risk	○●○	Increased costs due to climate-focused regulations	High	E1 Climate change
Opportunity	●○○	Possible ingredient opportunities due to climate change	Medium	E1 Climate change

Climate change poses both physical and transition risks to our business, particularly in ingredient sourcing and production. Shifting weather patterns, extreme events such as floods and hurricanes, and agricultural disruption are already affecting the availability and cost of key ingredients, especially in our southern locations, and can also damage production sites and infrastructure. To boost the resilience of our supply chain, we have started mapping the production origin of our ingredients to better understand and address the physical risks of climate change.

Aside from the physical risks of climate change, we are aware and actively looking for ways to mitigate transition risks, including environmental regulations, rising demand for sustainable products and the need to adopt low-emission technologies, as well as fluctuating energy prices and the prospect of future CO₂ taxes.

METRICS CLIMATE

E1-6

GROSS SCOPES 1, 2, 3 AND TOTAL GHG EMISSIONS	UNIT	2024
Scope 1 GHG emissions		
Gross Scope 1 GHG emissions	tCO ₂ -eq	78,189
Percentage of Scope 1 GHG emissions from regulated emission trading schemes	%	0%
Scope 2 GHG emissions		
Gross location-based Scope 2 GHG emissions	tCO ₂ -eq	30,180
Gross market-based Scope 2 GHG emissions	tCO ₂ -eq	32,470
Significant scope 3 GHG emissions		
Total Gross indirect (Scope 3) GHG emissions	tCO ₂ -eq	1,084,264
1 - Purchased goods and services	tCO ₂ -eq	1,000,835
2 - Capital goods	tCO ₂ -eq	22,014
3 - Fuel and energy-related activities	tCO ₂ -eq	27,668
4 - Upstream transportation and distribution	tCO ₂ -eq	28,840
5 - Waste generated in operations	tCO ₂ -eq	1,013
6 - Business travel	tCO ₂ -eq	388
7 - Employee commuting	tCO ₂ -eq	1,929
8 - Upstream leased assets	tCO ₂ -eq	1,577
9 - Downstream transportation	tCO ₂ -eq	-
10 - Processing of sold products	tCO ₂ -eq	-
11 - Use of sold products	tCO ₂ -eq	-
12 - End-of-life treatment of sold products	tCO ₂ -eq	-
13 - Downstream leased assets	tCO ₂ -eq	-
14 - Franchises	tCO ₂ -eq	-
15 - Investments	tCO ₂ -eq	-
Total GHG emissions		
Total GHG emissions (location-based)	tCO ₂ -eq	1,192,633
Total GHG emissions (market-based)	tCO ₂ -eq	1,194,923
GHG emissions intensity		
GHG emissions intensity - total GHG emissions per net revenue (location-based)	tCO ₂ -eq/Million EUR	883
GHG emissions intensity - total GHG emissions per net revenue (market-based)	tCO ₂ -eq/Million EUR	880

Transportation & distribution

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

SBM-3

Medium materiality, voluntary reporting

I/R/O	VALUE CHAIN	DESCRIPTION	MATERIALITY	ESRS LINK
Impact - Negative	○ ○ ●	GHG emissions from logistics	High	E1 Climate change
Impact - Negative	○ ○ ●	Air pollution from logistics	Medium	E2 Pollution
Opportunity	● ○ ○	Lower logistics costs and emissions through local sourcing and proximity to customers	Medium	E1 Climate change

APPROACH

While we do not have our own fleet, inbound and outbound transportation contribute to our supply chain greenhouse emissions and air pollution. To mitigate these impacts, we prioritize working with local suppliers wherever possible, reducing transport distances and associated emissions. The international growth of our network of pet food kitchens offers new opportunities to produce products closer to our customers. Where operationally feasible — ensuring consistent product quality and efficient resource use — we shift production to kitchens located nearer to end markets. A key focus in this regard is mapping customer locations to better align production and distribution strategies

ACTIONS E1-3 & E2-2

Mapping transport movements:

We have started to systematically map all inbound and outbound transport activities across the group, identifying the loading and unloading points of every product. This information will enable us to more accurately calculate the greenhouse gas (GHG) emissions associated with each transport movement tied to direct purchasing or selling activities. Gaining better insight in this data will allow us to identify possibilities for further transport optimization.

Customer engagement for transport optimization:

We actively engage with customers to optimize transport cycles. By encouraging customers to order larger quantities less frequently — a feasible strategy given the long shelf life of our products — we can reduce the number of deliveries required, thus lowering transport emissions.

Shifting to more sustainable transport modes:

Where possible, we develop solutions that reduce reliance on road transport. We promote and stimulate the use of rail and waterway shipping options to decrease environmental impact.



Pollution

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

SBM-3

Medium materiality, voluntary reporting

I/R/O	VALUE CHAIN	DESCRIPTION	MATERIALITY	ESRS LINK
Impact - Negative	<input type="radio"/> ● <input type="radio"/>	Emissions of dust, noise and odor from pet food production	Medium	E2 Pollution
Risk	<input type="radio"/> ● <input type="radio"/>	Risks from odor complaints	High	E2 Pollution
Risk	<input type="radio"/> ● <input type="radio"/>	Compliance risks due to changing environmental norms (pollution)	High	E2 Pollution

APPROACH

Most locations have implemented robust environmental management systems, actively working to minimize water and air pollution and complying with all local rules. Furthermore, we've started group-wide annual monitoring of pollution-related complaints (odor, noise, dust, etc.) with a view to further improving our efforts.

ACTIONS E2-2

Every site located near residential areas either already has measures in place or has plans to implement solutions that reduce potential nuisances. This includes biofilters, ozone injection techniques, chemical air scrubbers, high stacks and non-thermal plasma technology to neutralize unwanted odor particles, as well as bag filters to limit dust particles from releasing to the air.

One of the challenges in our production process is managing dust generated during the unloading of bulk materials. To tackle this, all our production sites are equipped with systems that capture dust right at the source. After capture, the air is carefully filtered before being released back outside.



Environmental considerations of sourced ingredients

E1, E3, E4, E5

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

SBM-3

High materiality

I/R/O	VALUE CHAIN	DESCRIPTION	MATERIALITY	ESRS LINK
Impact - Negative	●○○	GHG emissions from sourced ingredients	High	E1 Climate Change
Impact - Negative	●○○	Water-intensive raw materials contributing to scarcity	High	E3 Water and marine resources
Impact - Negative	●○○	Biodiversity impacts in the supply chain	High	E4 Biodiversity and ecosystems
Impact - Negative	●○○	Environmental impact of sourcing and producing raw materials	Medium	E2 Pollution
Impact - Positive	●○○	Reducing food waste through byproduct sourcing	High	E5 Circular economy
Risk	●○○	Price volatility from freshwater-dependent ingredients	High	E3 Water and marine resources
Risk	●○○	Supply & price risks from ecosystem decline	Medium	E4 Biodiversity and ecosystems
Opportunity	●○○	Opportunity for alternative protein sourcing	High	E5 Circular economy

APPROACH

The sourcing of ingredients represents the largest share of our environmental impact. Many of our key raw materials, such as animal-based proteins, cereal crops and packaging, are linked to significant environmental challenges, including climate change, water scarcity, biodiversity loss and local pollution. At the same time, we're highly dependent on a healthy planet to be able to source our ingredients, so protecting the natural environment is crucial to our business.

We are fully aware of these impacts and risks and are actively working to address them. This includes reducing our reliance on water-intensive and high-emission ingredients, sourcing upcycled materials like animal by-products and plant-based co-products, and exploring sustainable alternatives such as insect-based proteins. By transforming what would otherwise be food waste into high-quality pet nutrition, we aim to reduce our environmental impact while contributing to a more resilient food system.

ACTIONS

E1-3, E2-2, E3-2, E5-2

Driving sustainable choices with life cycle assessment

We're setting up the necessary processes and data to assess the environmental impact of all ingredients using Life Cycle Assessment (LCA) techniques. An LCA provides detailed insights into the environmental footprint of a product from raw material extraction to delivery to the manufacturing plant. This allows United Petfood to identify hotspots in the supply chain, prioritize areas for improvement or innovation – such as material substitution – and make data-driven decisions about product design and procurement. We're currently implementing this methodology across all our feed formulas.

Rendering: a powerful tool in sustainable pet food

Rendering allows us to convert animal by-products (ABPs) – materials not intended for human consumption – into safe, nutrient-rich ingredients for dogs and cats. By using ABPs, we decrease dependence on fresh agricultural or animal inputs, thereby conserving land, water and energy. Without rendering, large quantities of meat, bones, organs and fats would go unused. Rendering ensures these materials are repurposed effectively. Rendered ingredients are cost-effective and high in nutritional value, allowing us to offer quality pet food at accessible prices. Using ABPs ensures that we don't divert resources from the human food supply, which is a critical consideration in a resource-limited world.

Upcycling across various food chains

Many of United Petfood's recipes incorporate ingredients from various sectors of the food industry, including brewing, baking, potato and cereal production. This circular approach helps us reduce waste and maximize the value of food system outputs.

Future-focused innovation

Our commitment to sustainability goes beyond current practices. We're investing in the future of sustainable pet nutrition by exploring innovative ingredients. Insects such as black soldier fly larvae require minimal land and water, and can theoretically grow on organic waste. Insect meal is digestible, well tolerated by pets and rich in essential nutrients. To reduce reliance on traditional vegetable oils, we're trialing algae oil as a sustainable source of omega-3 fatty acids.

Certified Sustainable Seafood

Working closely with several customers, we created products featuring sustainably certified fish ingredients. Certifications such as ASC (Aquaculture Stewardship Council) and MSC (Marine Stewardship Council) ensure that these seafood ingredients are sourced with minimal environmental and social impact.

Our 2025 Focus: enhancing supply chain accountability

In 2025, we will conduct a thorough assessment of environmental risks across our supply chain. As part of this initiative, we will engage in dialogue with key suppliers of high-risk ingredients and request clear commitments to improve their environmental performance.

Water management

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

SBM-3

Low materiality, voluntary reporting

I/R/O	VALUE CHAIN	DESCRIPTION	MATERIALITY	ESRS LINK
Impact - Negative	<input type="radio"/> <input checked="" type="radio"/> <input type="radio"/>	Production-related freshwater consumption	Medium	E3 Water and marine resources

APPROACH

Though not a material topic, water is an important component in the production process, with precise water/steam dosing directly contributing to the quality of our final product. However, with the global demand for water rising and the climate crisis affecting its availability, United Petfood is committed to monitoring and minimizing its water consumption. We are actively looking for ways to reuse water wherever possible and to ensure that the water leaving our plants is treated responsibly and in line with local regulations. We've implemented several actions and are investigating whether these can be deployed more widely throughout the group.

ACTIONS E3-2

Water recovery

Our cooling installations make use of cold water. This water is recovered and re-used in other stages of the production process, reducing our fresh water consumption at multiple factories in recent years.

Using rain water

At some locations, rainwater is collected as an alternative for city water. Even if rainwater is more acidic and contains more particulate matter and therefore needs more filtering, United Petfood is attempting to implement it in the production process.

Water purification

United Petfood follows local rules from wastewater corporations. Several United Petfood plants have their own wastewater installations to purify water, with one plant reusing the treated water in the production process.

METRICS

E3-4

WATER CONSUMPTION	UNIT	2024
Total water consumption	m3	932,672
Total water consumption in water-risk areas, including regions of high water stress	m3	221,541
Water intensity (water consumption per revenue)	m3/Million EUR	690
Water intensity (water consumption per volume produced)	m3/1000 tons	800

Packaging

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

SBM-3

High materiality

I/R/O	VALUE CHAIN	DESCRIPTION	MATERIALITY	ESRS LINK
Impact - Negative	●○○○	Environmental impact of virgin packaging materials	High	E5 Circular economy
Impact - Negative	○○●○	Waste generation from packaging	High	E5 Circular economy
Opportunity	○○●○	Differentiation through sustainable packaging solutions	High	E5 Circular economy
Opportunity	○○●○	Lower packaging taxes through recyclable primary packaging	Medium	E5 Resource use & circular economy

METRICS

E5-4

RESOURCE INFLOWS (PACKAGING)	UNIT	2024
Total quantity of materials for packing pet food	Tons	38,334
Packaging that is recyclable	%	72
Packaging made from recycled materials	%	40

APPROACH

At United Petfood, we are committed to following international and local legislation to drive more sustainable packaging practices across our operations. One of the key regulatory developments we are preparing for is the European Union's Packaging and Packaging Waste Regulation (EU PPWR). This regulation will play a major role in streamlining how pet food should be packed, labeled and recycled across different markets.

Operating a network of pet food kitchens internationally presents challenges, especially in terms of setting universal packaging targets. Local rules, recycling infrastructures and packaging fees vary greatly from one country to the next. Despite these complexities, United Petfood remains focused on reducing the use of virgin materials in its packaging and offering products that can be recycled wherever possible.

However, sourcing sufficient quantities of high-quality recycled plastics remains a significant hurdle. The standards demanded by our customers are high – and rightly so: premium packaging plays a crucial role in preserving pet food quality and preventing food waste. Compromising on packaging integrity would only shift the environmental burden elsewhere, leading to greater overall waste and emissions. We are therefore balancing our goals on sustainable packaging with our responsibility to maintain the quality, safety and affordability of our products.

Currently, a large portion of our products are already packaged in recyclable materials:

- **Dry Pet food** (such as biscuits and kibble) is packed in paper bags or recyclable plastic bags.
- **Wet Pet food** is packaged in aluminum/metal cans, which are 100% recyclable.

The remaining challenge lies with multi-material plastic bags and pouches, which are not yet widely recyclable. United Petfood is actively engaging with customers and packaging suppliers and is monitoring innovations in the packaging industry to find better solutions for these products.

To align with the EU PPWR and drive continuous improvement, United Petfood will set annual packaging targets, taking into account availability, quality and cost considerations. Our products must remain accessible to pet owners while maintaining palatability and minimizing waste at every step.

ACTIONS E5-2

Promoting recyclability:

we work closely with our customers to ensure that recycling information is clear and visible on all types of packaging, making it easier for consumers to recycle correctly.

Investing in infrastructure:

to support higher filling rates and new packaging formats, multiple United Petfood plants have invested in advanced machinery.

Reducing packaging material:

decreasing bag sizes minimizes the amount of packaging needed. This not only reduces material use and emissions but also allows more efficient transportation and storage.

Advancing mono-material packaging:

we actively encourage brand owners and retailers to transition from multi-layer plastic bags to mono-material bags, which are easier to recycle. United Petfood is also investing in research to ensure these new bag types meet the demands of transport and logistics without compromising on quality.

Through these efforts, United Petfood aims to support a circular economy, minimize environmental impact and deliver high-quality, sustainable products to pets and their owners worldwide.



Waste management

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

SBM-3

Medium materiality, voluntary reporting

I/R/O	VALUE CHAIN	DESCRIPTION	MATERIALITY	ESRS LINK
Opportunity	<input type="radio"/> <input checked="" type="radio"/> <input type="radio"/>	Increased margins due to waste reduction	High	E5 Circular economy

APPROACH

Most United Petfood locations have implemented robust environmental management systems, actively working to minimize unnecessary waste. We minimize unnecessary losses at every stage of production. Therefore, we are taking a comprehensive approach that targets both quality, operational efficiency and material reuse. Across our sites, we prioritize waste separation and recycling, and many of our facilities collaborate with specialized waste collection partners to further advance our sustainability goals.



ACTIONS E5-2

Increasing first-time-right production:

We are enhancing our quality standards and improving process stability to ensure products are produced correctly from the start. The volume of non-confirming product at the start of a new production batch is a key factor in this process.

Reprocessing of non-confirming product:

When off-spec material is produced, we avoid disposal and instead carefully reuse the material in the production process. One example is diluting the start-up product with water and reprocessing it as a fluid ingredient during extrusion.

Segregation of waste types:

All production facilities apply clear sorting procedures to distinguish between different waste streams, allowing more efficient recycling and proper disposal. Additionally, a clear distinction is made between general sweep waste and recoverable product fines. Fines that are still suitable for reuse are separated and reintroduced into the production process, ensuring that only non-recoverable material is discarded.

METRICS

E5-5

RESOURCE OUTFLOWS (WASTE)	UNIT	2024
Total waste produced	Tons	11,033
Hazardous waste	Tons	16
Non-hazardous waste	Tons	11,017
% Hazardous waste	%	0.1%
% Non-hazardous waste	%	99.9%
Recycled waste	Tons	6,384
Non-recycled waste	Tons	4,648
% Recycled waste	%	57.9%
% Non-recycled waste	%	42.1%

Effects on biodiversity & ecosystems

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

SBM-3

Medium materiality

I/R/O	VALUE CHAIN	DESCRIPTION	MATERIALITY	ESRS LINK
Impact - Negative	<input type="radio"/> <input checked="" type="radio"/> <input type="radio"/>	Our operations' impact on biodiversity and ecosystems	Medium	E4 Biodiversity and ecosystems
Opportunity	<input type="radio"/> <input checked="" type="radio"/> <input type="radio"/>	Increased margins due to waste reduction	High	E5 Circular economy

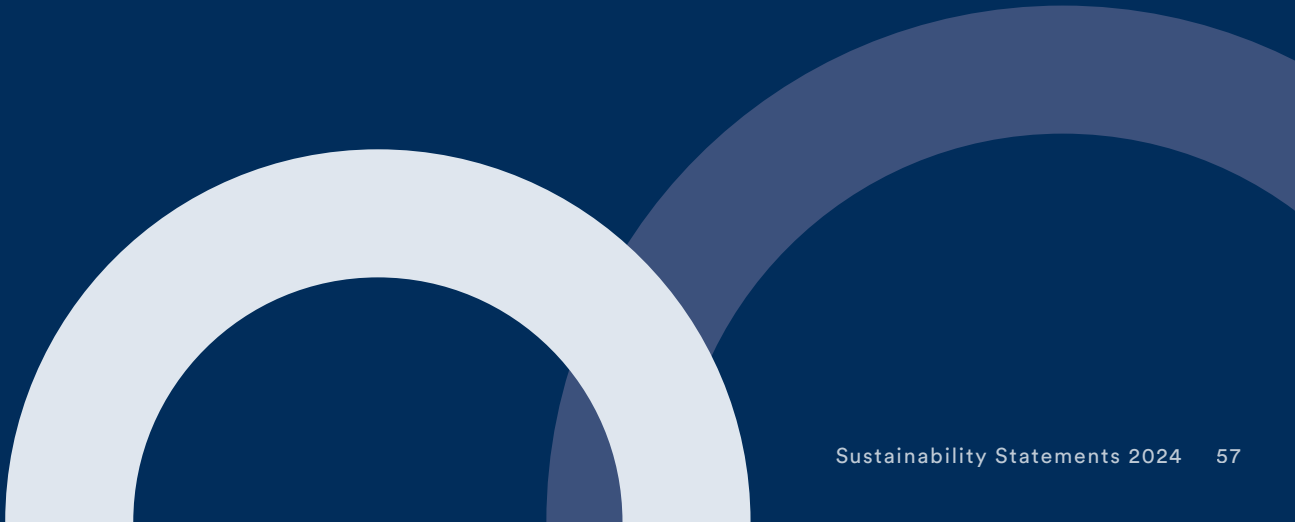
METRICS

E4-5

BIODIVERSITY & ECOSYSTEMS	UNIT	2024
Number of sites in or near areas in need of protection that are negatively impacted	Number	0
Area in hectares of sites in or near areas in need of protection that are negatively impacted	Hectares	0



People



A united workplace

At United Petfood, we embrace family values on a daily basis and remain committed to pursuing them. Our efforts are focused on creating an encouraging work environment where our employees feel valued, united and safe, both on the production floor and in our offices.

As a historically decentralized organization, we value the expertise and autonomy of our local teams. As United Petfood continues to grow, we see the need to reinforce certain key processes at a central level to ensure consistency, efficiency and shared values across all our locations.

Effective internal communication is essential to keeping our people informed, engaged and connected. It fosters a sense of belonging and strengthens the united culture we're proud of - a culture built by the involvement of every member, just like an actual family.

While this framework is still being developed, we are committed to creating a more aligned way of working – one that supports our teams, improves collaboration and respects the local identity of each of our plants. This will continue to take shape in the coming years.



Health, safety & wellbeing

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

SBM-3

High materiality

I/R/O	VALUE CHAIN	DESCRIPTION	MATERIALITY	ESRS LINK
Impact - Positive	<input type="radio"/> <input checked="" type="radio"/> <input type="radio"/>	Workplace health & safety and long-term employee well-being	High	S1 Own workforce

POLICIES S1-1

We prioritize the health, safety and well-being of our employees by actively identifying and managing workplace risks. We maintain a culture of safety by involving employees in health and safety processes, providing necessary training and defining clear responsibilities at all levels. Our managers and supervisors play a key role in maintaining high safety standards, ensuring a safe working environment for everyone involved in our operations.

For more details please refer to our Health & Safety Policy.

ACTIONS S1-4

Health and safety is managed at the plant level but some risks require a consistent, Group-wide approach. We are actively working toward a better overview of health and safety (H&S) data and practices across all sites. By collaborating more closely with local H&S teams, we aim to enhance knowledge sharing between plants, enabling us to learn from one another and improve collectively.

Currently, 90% of our employees are covered under a formal H&S management system. Our facilities in Romania and Turkey are ISO 45001 certified. Health and safety training, risk assessments, inspections and audits are regularly conducted at our locations.

HEALTH AND SAFETY METRICS

S1-14

	UNIT	2024
Number of employee fatalities in our own workforce due to work-related injuries and work-related ill health on undertaking's sites	Number	0
Number of non-employee fatalities in our own workforce (if applicable) due to work-related injuries and work-related ill health on undertaking's sites	Number	0
% covered by undertaking's health and safety management system - Employees in the own workforce	%	90.59%
% covered by undertaking's health and safety management system - Non-employees in the workforce	%	53%

Training & skills

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

SBM-3

High materiality

I/R/O	VALUE CHAIN	DESCRIPTION	MATERIALITY	ESRS LINK
Impact - Positive	<input type="radio"/> ● <input type="radio"/>	Enhancing employee skills through training programs	High	S1 Own workforce
Risk	<input type="radio"/> ● <input type="radio"/>	Attraction & retention risks in case of limited development opportunities	High	S1 Own workforce
Opportunity	<input type="radio"/> ● <input type="radio"/>	Enhancing the business through training programs	High	S1 Own workforce

POLICIES S1-1

We stimulate career growth and encourage proactive initiatives where development opportunities are in the hands of our employees. We empower our people to be entrepreneurs with a doer's mentality and believe that motivated and engaged teams are the backbone of our success.

ACTIONS S1-4

The material topic of training and skills is currently organized locally, with different practices across the group. While we want local approaches to reflect local culture, we also believe it's important to provide a shared framework that can be adapted to local circumstances.

To improve career growth for all employees, we're developing a Group-wide plan for the coming years. In 2024, about half of our employees participated in an annual performance cycle. We are mapping locations where annual performance cycles are in place, to learn from them and see how we can implement this more broadly. The aim is to build a structured performance cycle and personal development plans, improving pre- and onboarding with role-specific onboarding plans, and fostering knowledge sharing through team boards and department-specific communities. A buddy system will be introduced to support informal learning and a leadership academy is being developed to support the growth of future leaders within the group.

TRAINING AND SKILLS DEVELOPMENT METRICS

S1-13

	UNIT	2024
% Employees that participated in regular performance and career development reviews	%	43.2%
% Male employees that participated in regular performance and career development reviews	%	31.8%
% Female employees that participated in regular performance and career development reviews	%	11.5%
% Office employees that participated in regular performance and career development reviews	%	43.8%
% Production employees that participated in regular performance and career development reviews	%	39.6%

Equal treatment

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

SBM-3

High materiality

I/R/O	VALUE CHAIN	DESCRIPTION	MATERIALITY	ESRS LINK
Impact - Positive	<input type="radio"/> ● <input type="radio"/>	Impact of equal treatment on employee engagement and well-being	High	S1 Own workforce
Opportunity	<input type="radio"/> ● <input type="radio"/>	Creativity and innovation due to employee diversity	High	S1 Own workforce

POLICIES S1-1

We're committed to providing a workplace that is free from discrimination and harassment, where every individual is treated with dignity, fairness and respect, and where everyone feels safe, valued and included, with the opportunity to reach their full potential. We strongly oppose any form of discrimination¹, harassment or victimization – whether direct or indirect. This commitment extends to all aspects of hiring and employment practices.

Diversity and inclusion are essential to fostering a workplace where everyone feels free to be their authentic selves. We're convinced that stimulating diversity and inclusion not only helps us attract and retain top talent but also enhances creativity, innovation and problem-solving.

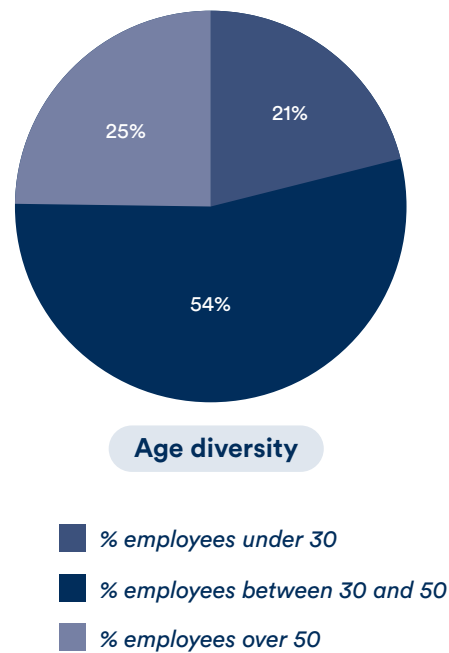
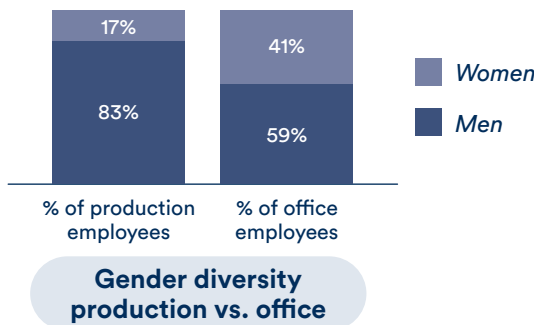
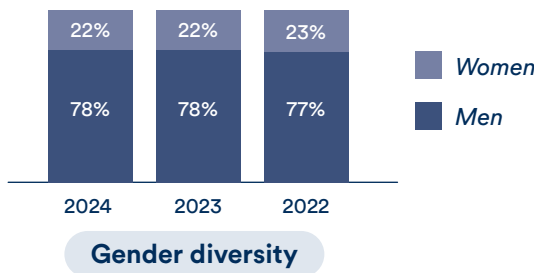
For more details, please refer to our Anti-Discrimination, Anti-Harassment and Equal Opportunities Policy, as well as our Diversity & Inclusion Policy.

ACTIONS S1-4

In 2024, we initiated the implementation of an Applicant Tracking System (ATS) across the Group to promote a more consistent and equitable recruitment process for all candidates. As part of our commitment to equal opportunities, United Petfood also offers traineeships to young individuals with no prior work experience, supporting their entry into the workforce.

Our dedication to fairness is further reflected at the local level. In Italy, our plant has received independent certification (UNI/PdR 125:2022) confirming the absence of gender-based discrimination. Meanwhile, our facility in Spain partners with Special Employment Centers that provide meaningful job opportunities for people with disabilities.

We are aware of the gender imbalance in our workforce, which is primarily due to a higher proportion of men in production roles; however, the gender distribution among our office employees is much more balanced. Our 26 pet food kitchens, located across 12 countries in Europe and the US, are operated by a diverse team of people representing various backgrounds, ages and cultures.



¹ based on age, race, religion, political or philosophical beliefs, union membership, creed, ethnicity, nationality, language, marital or parental status, pregnancy or maternity, gender identity or expression, sex, sexual orientation, health, disability, or any other status protected by local laws

METRICS

S1-6

CHARACTERISTICS OF THE UNDERTAKING'S EMPLOYEES	UNIT	2024
Number of employees (FTE)	FTE	2,572
Number of employees (FTE), aligned with the scope of financial consolidation	FTE	2,128.5
Number of male employees	FTE	2,004
Number of female employees	FTE	568
Number of employees who have left the undertaking during the reporting period	Headcount	892

S1-7

CHARACTERISTICS OF NON-EMPLOYEE WORKERS IN THE UNDERTAKING'S OWN WORKFORCE	UNIT	2024
Number of non-employee workers in own workforce	FTE	459

S1-9

DIVERSITY METRICS	UNIT	2024
Number of top management positions by gender - Women	Number	3
Number of top management positions by gender - Men	Number	17
Percentage of top management positions by gender - Women	%	15%
Percentage of top management positions by gender - Men	%	85%
% employees under 30	%	21%
% employees between 30 and 50	%	54%
% employees over 50	%	25%

S1-16

COMPENSATION METRICS	UNIT	2024
Gender pay gap	%	-2.2%

Working conditions and working rights

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

SBM-3

High materiality

I/R/O	VALUE CHAIN	DESCRIPTION	MATERIALITY	ESRS LINK
Impact - Positive	<input type="radio"/> ● <input type="radio"/>	Competitive working conditions	High	S1 Own workforce
Impact - Positive	<input type="radio"/> ● <input type="radio"/>	Local job creation and visibility in the community	High	S1 Own workforce
Risk	<input type="radio"/> ● <input type="radio"/>	Attraction risks in case of insufficiently competitive working conditions	High	S1 Own workforce

POLICIES S1-1

We commit to positive and encouraging workspaces, competitive compensation and full compliance with wage, work hours, overtime and benefits laws, as well as international labor standards. We uphold the principles of freedom of association and collective bargaining. For more details, please refer to our Human Rights policy.

ACTIONS S1-4

In a highly competitive job market, it's important to attract and retain employees. Therefore, every location takes initiatives to attract and retain talent, tailored to the local context. Employer branding efforts such as campus recruitment, traineeships and a revamped jobsite help attract new talent and strengthen the company's reputation as a great place to work.

Other initiatives applied at our locations offer fresh fruit and casual after-work drinks or organize team events to celebrate successes. Seniority gifts are given to employees across the group who reach certain milestones, and local holidays are celebrated to honor regional traditions and foster team spirit. In Poland, benefits like MultiSport, LunchPass, Fruit Days and English courses support health and personal growth. Fit & Fun activities are also being rolled out in our Hoogeveen location.

ENGAGEMENT WITH OUR EMPLOYEES

SBM-2

At United Petfood, engaging with and listening to our employees is a cornerstone of our decision-making process on employee-related matters. Under the leadership of our Group HR Manager and with the support of the CEO, we actively invite employee input to shape a positive and unified workplace culture.

Engagement takes place through both direct and indirect channels. In late 2024, we developed our first company-wide cultural audit and engagement survey, Let's Unite United Petfood, set to launch in early 2025. This initiative aims to identify shared values across our pet kitchens and define key priorities for strengthening our collective culture. Our goal is to conduct this survey at least every two years to ensure continuous dialogue and improvement.

CHANNELS FOR EMPLOYEES TO RAISE CONCERNS

S1-3 & S1-2

Employees can safely and confidentially report any concerns about unethical or illegal behavior. Our whistleblowing policy ensures that anyone who speaks up in good faith is protected from retaliation, fostering a workplace where integrity and accountability are valued.

Additionally, several of our entities have employee representatives who play a vital role in facilitating communication between employees and management. These representatives help ensure that workers' interests and concerns are heard and addressed, reinforcing our commitment to an inclusive and responsive work environment.

As part of our ongoing commitment to embed and activate the shared United Petfood culture across all locations, we launched a company-wide ambassador network in late 2024. In this way, our ambassadors take the lead in sharing survey results with their colleagues, fostering a sense of ownership and actively contributing to the development of one united culture across all sites.

By facilitating open dialogue, sharing key updates and voicing employee concerns, our ambassadors help strengthen internal connections and drive cultural alignment. Acting as a bridge between teams and management, they play a vital role in fostering a positive, inclusive workplace where the United Petfood values are truly lived – every day, at every site.

METRICS

S1-8

COLLECTIVE BARGAINING COVERAGE AND SOCIAL DIALOGUE	UNIT	2024
Percentage of employees covered by collective bargaining agreements	%	40%
Percentage of employees covered by worker's representatives	%	52%

COLLECTIVE BARGAINING COVERAGE AND SOCIAL DIALOGUE	COLLECTIVE BARGAINING AGREEMENT	WORKER'S REPRESENTATIVES
Employees covered - BE	0%	0%
Employees covered - DK	63%	63%
Employees covered - FR	100%	100%
Employees covered - HU	0%	0%
Employees covered - IT	100%	13%
Employees covered - NL	14%	42%
Employees covered - PL	0%	100%
Employees covered - RO	0%	100%
Employees covered - ES	100%	100%
Employees covered - TR	0%	2%
Employees covered - UK	100%	0%
Employees covered - US	0%	0%

S1-17

INCIDENTS, COMPLAINTS AND SEVERE HUMAN RIGHTS IMPACTS	UNIT	2024
Number of complaints filed through reporting channels by members of our own workforce	Number	1
Number of complaints filed with National Contact Points for OECD Multinational Enterprises	Number	0
Number of severe human rights issues and incidents connected to our own workforce	Number	0
Number of severe human rights issues and incidents involving our own workforce that constitute violations of UN Guiding Principles and OECD Guidelines for Multinational Enterprises	Number	0
Total amount of fines, penalties and compensation paid as a result of incidents of discrimination, including harassment and related complaints	EUR	0
Total amount of fines, penalties and compensation for severe human rights issues and incidents involving our own workforce	EUR	0
Total number of incidents involving discrimination	Number	0

Products



Quality & safety of our pet food

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

SBM-3

High materiality

I/R/O	VALUE CHAIN	DESCRIPTION	MATERIALITY	ESRS LINK
Risk	●○○	Risks in case of unsafe sourced ingredients	High	S4 Consumers and end users
Risk	○○●○	Risks in case of inadequate internal quality & safety procedures	High	S4 Consumers and end users



OUR APPROACH S4-1

At United Petfood, quality is a core principle that guides every aspect of our operations. We believe that producing safe, nutritious and high-quality pet food is essential – not only for the well-being of pets but also for the trust and confidence of their owners.

Our commitment to excellence is reflected in our strict **quality standards**, continuous product and process improvements, and compliance with internationally recognized certifications. From the careful selection of raw materials to loading the truck with finished product, each step of our production process is subject to rigorous quality control procedures.

We work with reliable, **long-term suppliers** to source premium ingredients that meet our stringent safety and nutritional criteria. Our advanced pet food kitchens are equipped with cutting-edge technology, enabling us to maintain consistent quality and precision across all product lines.

Recognizing that quality is an **ever-evolving target**, we proactively adapt to advancements in technology, research and consumer expectations. Our dedicated quality assurance teams continuously monitor, review and refine our practices to remain aligned with the latest industry developments.

ACTIONS S4-4

As part of our continuous effort to strengthen our quality system, we organize **annual R&D and Quality Days** at group level, bringing together teams from across our sites to share best practices, analyze recurring issues, track market trends and explore new innovations. We also invest heavily in laboratory analyses to verify nutritional compliance and ensure our products fulfil the specific dietary needs of pets.

To support **scientifically grounded product development**, we maintain a comprehensive internal database of validated scientific claims. This allows us to develop well-substantiated formulas tailored to pet health and nutrition.

Through **ongoing investment in research and development**, advanced analytics and cross-functional collaboration, we aim to not only meet today's quality expectations but to help shape the future of pet food excellence.

COUNTRY	Site	Certification
BELGIUM	Ghent	IFS
FRANCE	All sites	IFS
THE NETHERLANDS	Coevorden Petfood	IFS, MSC
	Coevorden Biscuits	FSCC
	Waalwijk Petfood	FSCC, SKAL
	Hoogeveen, Heerhugowaard Nieuwkoop	BRC, SKAL, MSC, FDA, NMI FDA
DENMARK	Ølgod	FSCC
POLAND	Biskupice	IFS, BRC, MSC, FDA
	Krepzice	IFS, BRC, MSC
	Radom	IFS, BRC, FDA
HUNGARY	Karcag	BRC
ROMANIA	Bufttea	IFS
ITALY	Pieve Porto Morone	IFS
SPAIN	Zaragoza	IFS, BRC
TURKEY	Manisa	ISO9001, ISO22000, TS13001
UK	Pencader	BRC, Fedex
	Llangadog	BRC, Fedex
US	Mishawaka	BRC

Healthy and nutritional pet food

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

SBM-3

Medium materiality, voluntary reporting

I/R/O	VALUE CHAIN	DESCRIPTION	MATERIALITY	ESRS LINK
Impact - Positive	○○●	Improved pet health through healthy & nutritious pet food	High	S4 Consumers and end users
Impact - Positive	○○●	Positive impacts of pets on families' well-being	High	S4 Consumers and end users
Opportunity	○○●	Business opportunity in portion sizing and education for pet health	Medium	S4 Consumers and end users

OUR APPROACH S4-1

At United Petfood, we take a proactive approach to pet nutrition, offering tailored, balanced recipes that prioritize the overall well-being of pets. For each customer, we develop unique formulations and provide expert guidance on achieving optimal nutritional profiles. We actively suggest healthier alternatives that support both the vitality and longevity of pets. We place great importance on sourcing local ingredients where feasible, minimizing our environmental footprint while supporting regional suppliers.

Digestibility is another key focus. We work to quantify and improve the bioavailability of nutrients to ensure optimal absorption, contributing to a healthier and longer life for pets. In addition, we aim to work with natural ingredients whenever possible. One example includes the development of herbal blends with calming effects.

Our R&D team is constantly exploring alternative protein sources and conducting continuous testing to identify sustainable, high-quality ingredients. We experiment with the integration of artificial intelligence into our quality systems – for instance, using AI to monitor moisture levels and explore opportunities to reduce waste in production. These technological advancements allow us to better anticipate customer needs and raise our standards even further.

When we start up new products, we follow our strict New Product Development (NPD) procedures before launching production. In addition to ensuring the product supports optimal health and nutrition, we also aim to deliver a visually appealing product that meets the expectations of the consumer, so the visual aspect of the product is equally important to us. After all, the look and feel of the product plays a key role in building trust and satisfaction.

GOOD FOOD PRINCIPLE

Everything is produced according to our 'Good Food Principle'. Based on years of experience and research, our nutrition experts discovered that 'feeling good' is based on three fundamental principles: taste/smell, digestibility and health. This has become our 'Good Food Principle,' which forms the basic requirement for every new formula we create. This is regularly tested through in-house and external panels. Dogs and cats from various families participate in taste tests to uphold and guarantee our Good Food Principle.

PRODUCT INNOVATION S4-4

We provide both cats and dogs with a complete daily nutrition package by combining dry and wet food. This approach supports positive health outcomes, as it helps ensure pets receive a broad spectrum of essential nutrients.

Thanks to our fully integrated in-house capabilities, we are able to offer our customers a comprehensive product range – from concept to finished product – all under one roof.

Innovation examples:

- Air Dried kibble mix
- Grain-free kibble with microbial protein
- Functional chews
- Chicken bar with superfoods
- Semi-moist high-protein biscuit
- Beef broth
- Stew
- Beef sausage with seaweed
- Chunks in gravy with chicken, cranberries & sweet potato

METRICS

✓ FOOD QUALITY EXPERTS	On average 1 food quality expert per 25,000 tons
✓ FOOD SAFETY CERTIFICATION	100% of our pet food kitchens are certified to a recognized food safety standard or in the process of obtaining certification
✓ PRODUCT RECALLS	0 product recalls since the launch of United Petfood
✓ TRIAL RECALL PROCESSES	Every pet food kitchen undergoes at least one trial recall process per year



Engagement with our customers

SBM-2, S4-2, S4-3

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

SBM-3

Medium materiality

I/R/O	VALUE CHAIN	DESCRIPTION	MATERIALITY	ESRS LINK
Risk		Reputational risk in case of mislabeling pet food products	Medium	S4 Consumers and end users

United Petfood is deeply committed to a personalized, customer-centric approach. What truly sets us apart in the market is our category consultancy. Our experts guide each customer through the entire journey, from the initial idea to the final shipment of the product.

Throughout this process, our sales representatives and account managers work closely with customers, maintaining open lines of communication and fostering strong, long-term relationships. This close collaboration ensures that we fully understand our customers' needs and can co-develop products that meet their expectations. Any issues or concerns that arise are taken seriously and addressed promptly.


To further elevate our service and enhance customer support, we are currently implementing a group-wide CRM system. This powerful tool will offer complete visibility into customer projects and quality-related complaints, enabling us to proactively monitor, analyze and resolve issues across the organization.

Data privacy & cyber security

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

SBM-3

High materiality

I/R/O	VALUE CHAIN	DESCRIPTION	MATERIALITY	ESRS LINK
Risk		Cybersecurity and data privacy risks	High	S4 Consumers and end users

POLICIES S4-1

United Petfood’s Privacy Policy outlines the principles each subsidiary must follow when handling personal data. Aligned with the General Data Protection Regulation (GDPR), it ensures that all data is processed in a lawful, secure and responsible manner. For more details, please refer to the Privacy Policy.

The Cybersecurity Policy defines the standards and best practices all employees, contractors, and third parties are expected to strive towards to maintain a secure and resilient digital environment. This policy is under revision to align with a new IT security framework, based on the CBB CyberFundamentals, and a broader IT strategy currently in development. In addition, United Petfood is in the process of developing a Group-wide Artificial Intelligence Policy.

ACTIONS S4-4

In response to the growing complexity of cyberthreats and their potential impact, ranging from financial losses to reputational and legal risks, United Petfood is committed to strengthening its cybersecurity posture across the Group. Our approach focuses on protecting the confidentiality, integrity and availability of our information assets through proactive risk management, continuous improvement and the promotion of a security-aware culture.

In 2024, we took several important steps to formalize and enhance our data privacy and cybersecurity efforts. A dedicated Group IT Manager was appointed to oversee the architecture and security of our IT landscape and to lead the development of a Group-wide IT strategy. This strategy is being built in alignment with the Belgian CBB CyberFundamentals Framework and benchmarked against internationally recognized frameworks such as CIS, IEC 62443 and ISO 27000. It will establish the necessary security controls to assess current practices and perform audits at each local entity, forming the basis for tailored action plans.

To further support a culture of cybersecurity awareness, we also initiated a partnership with a specialized provider in 2024. This collaboration will bring regular security awareness and phishing simulation campaigns to all employees, with implementation planned throughout 2025.

METRICS

DATA PRIVACY & CYBERSECURITY	UNIT	2024
Number of reported significant cybersecurity breaches	Number	0

Business conduct



Responsible business conduct

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

SBM-3

High materiality

I/R/O	VALUE CHAIN	DESCRIPTION	MATERIALITY	ESRS LINK
Risk	<input type="radio"/> <input checked="" type="radio"/> <input type="radio"/>	Risks in case of unethical business conduct	High	G1 Business conduct

ROLES RELATED TO BUSINESS CONDUCT

GOV-1

In his capacity as an executive member of the board of directors, the CEO oversees the material topic 'responsible business conduct'. He is supported by group legal

BUSINESS CONDUCT POLICIES AND CORPORATE CULTURE

G1-1

Corporate culture

In recent years, United Petfood has experienced rapid growth across different regions, making it more difficult to foster a sense of unity within the Group. To maintain our decentralized structure while building a cohesive organization, it is essential to cultivate a strong, shared company culture.

With this in mind, United Petfood developed its first company-wide cultural audit and engagement survey, Let's Unite United Petfood, in late 2024. Scheduled for internal launch in early 2025, this initiative aims to uncover what makes United Petfood unique, highlight the shared values present across our pet food kitchens, and define key priorities for strengthening our collective culture. The results of this cultural audit will allow us to sharpen our identity and shape an internal communication campaign throughout 2025. We'll continue evaluating our corporate culture on a regular basis.

Code of Conduct

United Petfood's Code of Conduct aims to sustain and uphold responsible business conduct in our corporate culture, operations and decision-making processes, ensuring that all business activities are conducted ethically, transparently and in full compliance with applicable national and international legislation. The Code of Conduct outlines the core values and behavioral standards to guide all employees, stakeholders and business functions in their daily actions, decisions and interactions. It provides guidance on the principles we stand for and translates them into internal rules and expectations. For more details please refer to our Code of Conduct.

Whistleblowing policy

United Petfood's Whistleblowing Policy allows employees, directors, agency staff and third parties to confidentially report suspected illegal or unethical behavior, including criminal acts, misconduct, legal breaches or attempts to conceal such actions. Reports, which may be submitted anonymously, should be directed to the Group HR Manager, who ensures confidential handling and appropriate investigation. Individuals reporting in good faith are protected from retaliation. While United Petfood currently doesn't provide a group-wide training program on the whistleblowing procedure or business conduct in a broader sense, we are actively investigating this possibility. For more details please refer to our Whistleblowing Policy.

PREVENTION AND DETECTION OF CORRUPTION AND BRIBERY

G1-3

Anti-Corruption & Anti-Bribery policy

Anti-bribery and anti-corruption are integrated into our Code of Conduct and further reinforced by a dedicated Anti-Corruption & Anti-Bribery Policy. This policy is aligned with applicable laws in all countries where United Petfood operates and applies to all employees, officers and directors, as well as third parties acting on our behalf. It clearly prohibits the giving, receiving, or requesting of bribes, kickbacks, gifts or other improper benefits, whether directly or indirectly. The policy further provides guidance and examples on expected behavior, handling suspected wrongdoing, as well as the reporting thereof. For more details please refer to our Anti-Corruption & Anti-Bribery Policy.

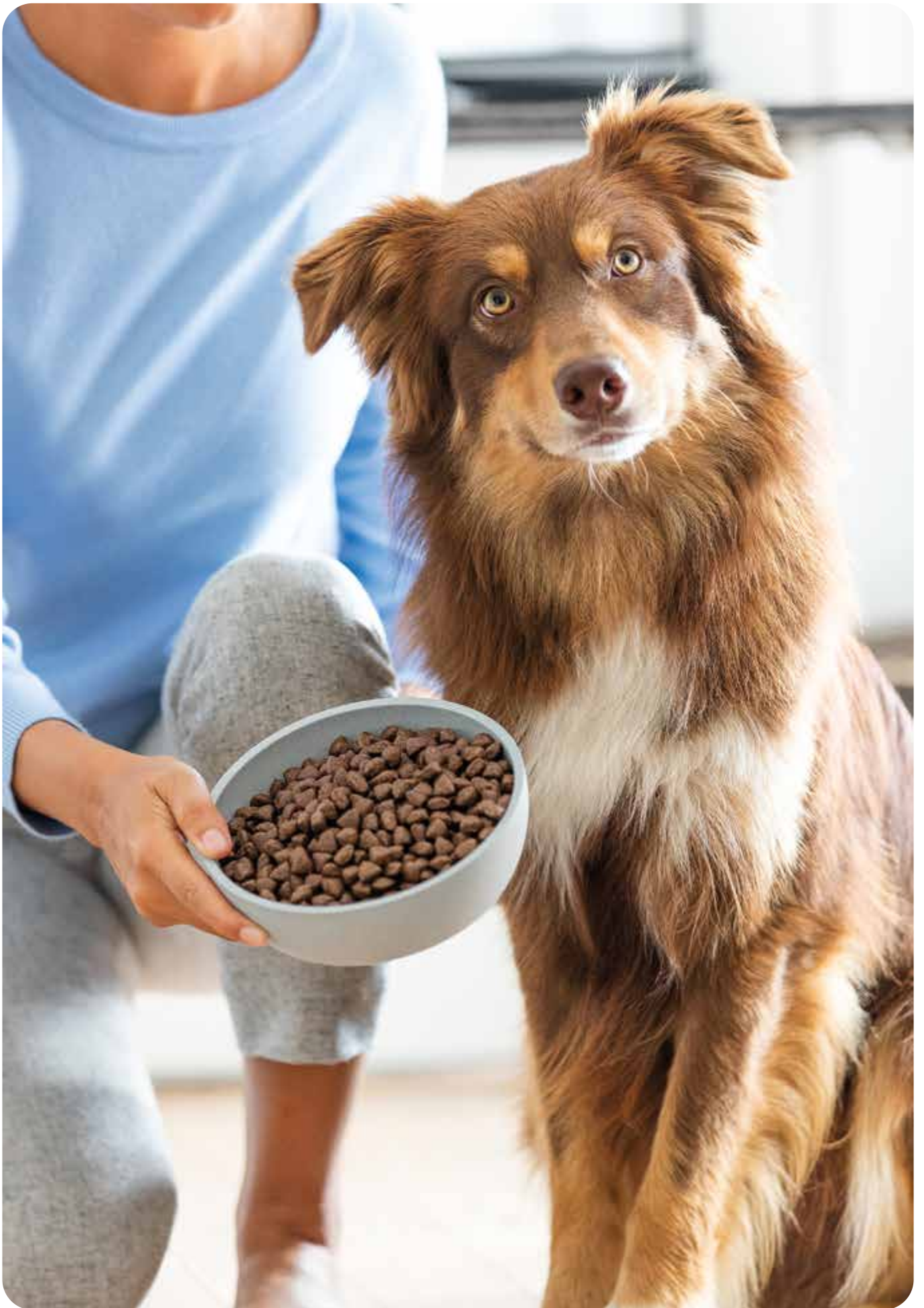
Procedures for Anti-Corruption & Anti-Bribery incidents

Employees and associated persons are expected to report any suspected or attempted act of corruption or bribery, even if they are not directly involved. Reports should be made to the Group HR Manager and are handled with strict confidentiality in line with our Whistleblowing Policy. While there is currently no formal group-wide procedure for investigating such reports, any incident will be addressed promptly, independently and objectively. Serious breaches must be reported to Group Management and, where necessary, to the Board of Directors. Functions such as sales, marketing, procurement and raw materials are identified as higher risk due to their regular engagement with external stakeholders, though all areas of the business are considered potentially exposed to bribery and corruption risks. United Petfood currently doesn't provide a group-wide training program on anti-corruption and anti-bribery but is actively investigating this possibility.

METRICS

G1-4

INCIDENTS OF CORRUPTION OR BRIBERY	UNIT	2024
Number of confirmed incidents of corruption or bribery	Number	0
Number of convictions for violation of anti-corruption and anti-bribery laws	Number	0
Total fines paid for violation of anti-corruption and anti-bribery laws	EUR	0



Supply chain management

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

SBM-3

Relationships with suppliers - Medium materiality, voluntary reporting

I/R/O	VALUE CHAIN	DESCRIPTION	MATERIALITY	ESRS LINK
Impact - Positive	●○○	Ethical and fair treatment of suppliers	High	G1 Business conduct
Risk	●○○	Scarcity of meat for pet food due to increased human consumption demand	Medium	G1 Business conduct
Opportunity	●○○	Stronger supplier relationships and ESG improvements through collaborative initiatives	Medium	G1 Business conduct

Ethical considerations in the supply chain - Medium materiality, voluntary reporting

I/R/O	VALUE CHAIN	DESCRIPTION	MATERIALITY	ESRS LINK
Impact - Negative	●○○	Impact on animal welfare in the supply chain	High	G1 Business conduct
Risk	●○○	Reputational risk in case of inadequate animal welfare practices in meat supply chains	Medium	G1 Business conduct
Impact - Negative	●○○	Impacts on local communities from ingredient sourcing and production	Medium	S3 Affected communities
Risk	●○○	Compliance risks due to a lack of supply chain due diligence procedures related to human rights	Medium	S2 Workers in the value chain

MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS

G1-2

At United Petfood, we recognize that strong, long-term relationships with our suppliers are essential to achieving our sustainability goals. We are proud to say many of our supplier partnerships have been in place for over 20 years, reflecting the mutual trust and collaboration that form the foundation of our supply chain. In these close partnerships, we actively encourage our suppliers to make conscious, ethical and sustainable decisions. Our approach to responsible sourcing goes beyond compliance; it is grounded in dialogue and continuous improvement.

Our approach is focused on sourcing ethical and environmentally considerate ingredients. United Petfood is committed to ensuring adequate animal welfare practices in meat supply chains, respect for human rights in the supply chain and having a net positive impact on local communities. As part of our commitment to identifying and mitigating risks within our supply chain, United Petfood has developed a Supplier Code of Conduct. This Code outlines clear expectations regarding environmental performance, social responsibility and business integrity. Implementation of the Code will begin in 2025, marking a key milestone in strengthening sustainability governance across our supply base. We believe in transparency and open communication, and we will maintain an ongoing dialogue with our suppliers regarding the implications of respecting or breaching the Code of Conduct. By working together, we aim to create a more resilient, ethical and sustainable supply chain for the future.



SUPPLIER CODE OF CONDUCT

G1-1

Through the **Supplier Code of Conduct**, United Petfood sets clear expectations for suppliers to uphold the highest standards in ethics, human rights, environmental and social responsibility, and legal compliance.

Suppliers must go through a formal approval process and are required to sign and adhere to the Supplier Code of Conduct, which emphasizes:

- **Respect for human rights**, prohibiting child labor, forced labor and discrimination while ensuring fair working conditions, a safe environment and the right to collective bargaining.
- **Ethical business conduct**, including strict anti-bribery and anti-corruption measures as well as fair competition practices.
- **Data protection and respect for intellectual property**, ensuring suppliers protect confidential information and comply with GDPR and local privacy laws.
- **Environmental responsibility**, requiring compliance with environmental laws, sustainable practices and continuous improvement in emissions, waste and resource management.
- **Supply chain transparency**, with suppliers expected to provide full traceability of goods and services back to the point of origin if requested.
- **Full legal and regulatory compliance**, including with international trade laws, export controls and product safety requirements.

United Petfood expects suppliers to hold their own subcontractors to similar standards and actively manage human rights and environmental risks throughout their supply chains.

Governance and enforcement are handled locally by the General Manager of each United Petfood subsidiary, with serious breaches reported to the Board of Directors. Suppliers must report any actual or suspected violations promptly and are encouraged to continuously improve their operations in line with the Code.



METRICS

G1-6

PAYMENT PRACTICES	UNIT	2024
Average number of days to pay invoices	Days	26



Giving back



Giving back

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

SBM-3

Low materiality, voluntary reporting

I/R/O	VALUE CHAIN	DESCRIPTION	MATERIALITY	ESRS LINK
Impact - Positive	<input type="radio"/> <input checked="" type="radio"/> <input type="radio"/>	Community support through financial and pet food donations to local charities	Medium	S3 Affected communities

ACTIONS

We believe in the importance of supporting meaningful causes and creating a positive impact that extends beyond our day-to-day operations. Through our philanthropic efforts, we actively support communities worldwide, aiming to enhance well-being and foster long-term, positive change.

SUPPORTING AFRICAN CHARITIES

Education4kids in Kenia

Supporting charitable causes is something that is close to our hearts. We feel it is important to give something back to society. We recently received a warm thank you from the Bethsaida Children’s Home in Kenya. We paid the school fees for all the children so that they too can enjoy a carefree education.

“Warm greetings from Mama Fidelis and Bethsaida. We want to convey our heartfelt thanks for your boundless love and kindness towards Bethsaida. Your support truly makes a big difference. On 13 May I received a total of Ksh 192,439 for tuition for the second term. All children are safely back in school and continuing their studies, although the school opening was delayed by 2 weeks due to heavy rain. I was able to pay for each child. Again, thank you so much for your continued support and for helping us secure a future and dreams that would otherwise be lost and destroyed.”

In addition, we also support the Dandora Girls Secondary School. We supported the purchase of 20 computers for the computer class. This is our way of contributing to solid education in Kenya.



UNICHIR

Non-profit UNICHIR officially opened a medical center in Beni, East Congo. With the opening of this medical expertise center in surgery and obstetrics, Doctor Reginald Moreels is realizing his lifelong dream. Beni is a region with virtually no medical services due to prolonged conflicts with active rebel groups. For many people this project will mean the difference between life and death.

Worldwide pet food donations

Each year, our local branches donate pet food to support animal shelters and dog rescue organizations in their communities. These contributions help ensure that vulnerable animals receive the care and nutrition they need, reinforcing our commitment to animal welfare on a global scale.

Several hospitals, doctors, business leaders and volunteers pooled their resources to realize Dr. Moreels’ life dream. United Petfood is a key supporter of Dr. Moreels in realizing this wonderful and ambitious project. It gives us great pleasure to be able to help make the difference.

United Petfood & Close the Gap: A Long-Term Commitment to Digital Inclusion

United Petfood has maintained a strong, long-standing partnership with Close the Gap, an international social enterprise founded 25 years ago. Close the Gap is dedicated to bridging the digital divide by ensuring equal access to information technology for all.

Seven years ago, we joined forces to help establish Close the Gap’s operations in Kenya. Since then, remarkable progress has been made.

In 2024, Close the Gap made significant strides in its circular economy and digital inclusion initiatives across Africa. Through its IT Asset Management (ITAM) production facility in the port of Mombasa, Close the Gap successfully refurbished over 20,000 computers in Kenya, contributing to a substantial CO₂ reduction by extending the lifespan of ICT equipment and minimizing electronic waste.

The Digitruck program also saw strong expansion, with new Digitrucks deployed to Tanzania, Ethiopia, Sierra Leone, and other emerging geographies, further accelerating access to digital skills and education in underserved communities.

In addition, 720 entrepreneurs were trained through Close the Gap’s capacity-building programs, reinforcing local job creation and innovation ecosystems. In total, over USD 500,000 was invested in impactful projects, supporting sustainable growth and digital empowerment across the continent.

Appendices



General basis for preparation of the sustainability statement

BP-1

United Petfood's Sustainability Statements cover the entire United Petfood Group in 2024, with reporting based on fully consolidated operations. Sustainability reporting is conducted on a consolidated basis, consistent with our financial reporting, and any deviations from this scope are disclosed where relevant. Our two joint ventures are included for our ownership percentage of 50% (United Petfood Polska S.p.z.o.o. and Lider Petfood Yem San. ve Tic. A.Ş) for all environmental data. Social and governance metrics are fully consolidated by including all entities at full value (100%), ensuring transparent reporting of our actual impact across all locations. The two entities acquired in the fiscal year 2024 are included as of their acquisition (April 1st for United Petfood Denmark A/S and July 1st for United Petfood Producers USA). Given operations were only started up in 2025, our new location in Pionki, Poland is not included in the 2024 data. The reporting scope includes material impacts, risks and opportunities across both upstream and downstream value chain activities, as well as topics that were included because they are of interest to our stakeholders.

Environmental, social and governance (ESG) metrics are collected locally by the local finance manager via a designated digital reporting tool and then consolidated at the group level. Local collectors receive training and guidelines from the Group ESG team, covering data entry procedures, collection methodologies and definitions of key metrics. Collectors gather data from internal systems, documentation, invoices, financial records and inputs from relevant departments. Before submission, the finance managers review the data for accuracy and completeness, then mark all entries as finalized. The Group ESG team performs validation checks. This includes checking data against defined benchmarks, identifying inconsistencies, logging and classifying issues, and comparing results with previous periods and across entities. Follow-up is conducted with data owners to resolve flagged issues and ensure data quality. After validation, the data is consolidated for the group, both for internal as well as external reporting.

Due to this more elaborate reporting process and the resulting improved data quality, comparisons with previous years are not always meaningful. As a result, we consider 2024 as the new baseline year for our reporting. Any restatements are included in the table with methodologies and key assumptions in this chapter.

The metrics disclosed in the Sustainability Statements have not been validated by an external body.

Disclosures in relation to specific circumstances

BP-2

TIME HORIZONS

In conducting the double materiality assessment and preparing the report, we applied the time horizons defined in ESRS 1: short-term (up to one year), medium-term (one to five years) and long-term (beyond five years).

METHODOLOGIES AND KEY ASSUMPTIONS FOR METRICS

This section outlines the methodologies and key assumptions applied in the analysis, including estimations, approximations and judgments made in the face of data limitations. It also addresses uncertainties in value chain data and potential restatements compared to previous periods.

METRIC	NOTES ON METHODOLOGY
Consumption of unknown grid electricity	Purchased grid electricity, where the grid composition is unknown. The conservative assumption is made that unknown grid electricity comes from fossil sources for market-based calculations.
Consumption of self-generated non-fuel renewable energy	Wind and solar energy is produced at United Petfood
Non-renewable energy production	One of our sites has a co-generator
Renewable energy production	Wind and solar energy is produced at United Petfood
Energy intensity (energy consumption per net revenue in high climate impact sectors)	All United Petfood entities fall within the scope of high climate impact sectors (NACE codes A to H and section L)
Total electricity consumption	Sum of purchased grid electricity and self-generated non-fuel renewable energy
Total water consumption	The volume of water drawn into the company's facilities and not discharged
Total water consumption in water-risk areas, including regions of high water stress	Areas at water risk and high water stress are identified through Aqueduct Water Risk Atlas. For this KPI only the regions in 'extremely high' & 'high' water stress are considered.
Number of sites in or near areas in need of protection that are negatively impacted	Areas in need of protection are biodiversity-sensitive areas (e.g. part of the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas ('KBAs'), as well as other protected areas)
Total waste produced	All waste data excludes UP France.
Hazardous waste	Hazardous waste is defined as substances that pose a risk to human health or the environment.
Recycled waste	Paper, plastic, wood/pallets, biowaste, metal and scrap, textile, batteries and electronics are assumed to be recyclable
Non-recycled waste	Residual waste, used oils and grease, chemical waste, medical and biological waste, non-hazardous and hazardous other waste is assumed to be non-recyclable
Number of employees (FTE)	Employee data is currently only reported in full-time equivalents (FTE) rather than headcount. References to 'employees' specifically refer to individuals on our payroll.
Number of employees (FTE), aligned with the scope of financial consolidation	Full-time equivalents (FTEs) on our payroll, adjusted by the proportional ownership of each underlying entity.

Number of male employees	Gender as specified by the employees themselves Restatement for 2023: the 2023 share men/women (overall as well as for production / office employees) reported in the Sustainability Status Update of 2024 has been restated.
Number of female employees	Gender as specified by the employees themselves
Number of employees - Other gender	To date, no data is collected on 'other' gender in the group.
Office employees	Office employees are white-collar employees, mainly working from an office setting
Production employees	Production employees are blue-collar employees, working on the production floor
Number of non-employee workers in own workforce	Consists of people working for United Petfood through interim agencies. Individual contractors (sole traders) were not registered in 2024.
Percentage of employees covered by collective bargaining agreements	A collective bargaining agreement is a written contract negotiated between an employer and a union representing employees, outlining the terms and conditions of employment, such as wages, benefits, working hours and other workplace rights. Employees covered by collective bargaining agreements are those to whom the company must apply the agreement.
Percentage of employees covered by workers' representatives	Workers' representatives are employees elected or designated to represent their co-workers in discussions with management. They can be trade union representatives appointed by a union or elected representatives chosen freely by workers, following national laws and agreements.
Number of top management positions by gender	Top management consists of managers at group level that directly report to the CEO, the general managers, the CEO and President of the Board.
% of employees that participated in regular performance and career development reviews	A regular performance review is a formal feedback session that happens at least once a year, where an employee's work is assessed based on clear criteria they already know.
% covered by undertaking's health and safety management system	A health & safety management system is a formal set of policies, procedures and practices designed to ensure the safety and well-being of employees in the workplace. Examples include ISO45001, documented safety analyses and procedures and safety data sheets.
Gender pay gap	Weighted average (based on FTE) of gender pay gap across the group based on the gross hourly pay of male and female employees.
Number of complaints filed through reporting by members of our own workforce	Complaints filed through whistleblowing/grievance systems, a specific email address, or other systems where employees or stakeholders can file complaints or raise concerns
Number of severe human rights issues and incidents connected to our own workforce	Severe human rights incidents are incidents of e.g. forced labor, human trafficking or child labor within the workforce
Total number of incidents involving discrimination	Work-related incidents of discrimination on the grounds of gender, racial or ethnic origin, nationality, religion or belief, disability, age, sexual orientation, or other relevant forms of discrimination involving internal and/or external stakeholders across operations in the reporting period. This includes incidents of harassment as a specific form of discrimination.
Average number of days to pay invoices	Weighted average (based on FTE) of the average number of days it takes to pay an invoice across the group.
GHG emissions	GHG emissions were calculated using principles, requirements and guidance of the Greenhouse Gas Protocol. The results are expressed in CO2-equivalents, using the global warming potentials from the IPCC. To calculate the consolidated emissions, United Petfood collaborated with a carbon accounting software tool, to which local entities could upload their data.
Gross Scope 1 GHG emissions	Stationary combustion data is activity-based (invoices). Mobile combustion is spend-based (invoices).

Gross location-based scope 2 GHG emissions	Activity-based data (invoices) with specific emission factors per country.
Gross market-based scope 2 GHG emissions	Activity-based data (invoices) combined with supplier-specific emission factors (if available)
Total gross indirect (scope 3) GHG emissions	Scope 3 emissions were calculated using a combination of activity-based and spend-based information.
1 - Purchased goods and services	Purchased ingredient information is activity-based. Other purchases and services are spend-based.
2 - Capital goods	Calculated using spend-based data
3 - Fuel and energy-related activities	Well-to-tank emissions scope 1 and 2
4 - Upstream transportation and distribution	Calculated using spend-based data
5 - Waste generated in operations	Calculated using spend-based data
6 - Business traveling	Calculated using spend-based data
7- Employee commuting	Calculated using spend-based data
8 - Upstream leased assets	Calculated using spend-based data
9 - Downstream transportation	Not applicable
10 - Processing of sold products	Not applicable
11 - Use of sold products	Not applicable
12 - End-of-life treatment of sold products	Not applicable
13 - Downstream leased assets	Not applicable
14 - Franchises	Not applicable
15 - Investments	Not applicable
Total quantity of materials for packing pet food	The total quantity of primary, secondary, and tertiary packaging materials procured during the reporting period, used specifically for packing end products. This data excludes materials purchased for our locations in USA and Romania.
Packaging that is recyclable	Only packaging materials made of metal, paper and carton board, or single-material plastics are considered recyclable under this definition
Packaging made from recycled materials	The proportion (expressed as a percentage) of total purchased packaging materials that is composed of non-virgin or circular materials

ESRS content index

IRO-2

The following table lists all ESRS disclosure requirements of the Corporate Sustainability Reporting Directive (CSRD) in ESRS 2 and the topic standards material to United Petfood as well as the relevant paragraphs/page(s) in this report. Additionally, this table includes a link to the Voluntary SME standards, developed by EFRAG, as well as a reference to data points that derive from other EU legislations: SFDR (1), Pillar 3 (2), Benchmark Regulation (3) and EU Climate Law (4).

	DISCLOSURE REQUIREMENT	PAGE	COMMENT	VSME LINK	REFERENCE TO DATA POINTS FROM OTHER EU LEGISLATIONS
ESRS 2	GENERAL REQUIREMENTS				
1. Basis for preparation					
BP-1	General basis for preparation of sustainability statements	p. 101		B1	
BP-2	Disclosures in relation to specific circumstances	p. 102 - 105		B1	
2. Governance					
GOV-1	The role of the administrative, management and supervisory bodies	p. 22 - 24			(1), (3)
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	p. 22 - 24		C9	
GOV-3	Integration of sustainability-related performance in incentive schemes	Not applicable			
GOV-4	Statement on due diligence	Not included	Currently under development		(1)
GOV-5	Risk management and internal controls over sustainability reporting	Not included	Currently under development		
3. Strategy					
SBM-1	Strategy, business model and value chain	p. 6 - 19		C1	(1), (2), (3)
SBM-2	Interests and views of stakeholders	p. 20 - 21			
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	p. 28 and included alongside the disclosures provided under the corresponding topical ESRS	Current and anticipated financial effects have not been included because a phase-in provision applies		
4. Impact, risk and opportunity management					
4.1 Disclosures on the materiality assessment process					
IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	p. 26 - 28			
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	p. 106 - 113			
4.2 Minimum Disclosure Requirements on policies and actions					
MDR-P	Policies adopted to manage material sustainability matters	p. 30	Policies are included alongside the disclosures prescribed by the relevant ESRS.		
MDR-A	Actions and resources in relation to material sustainability matters	p. 30	Actions are included alongside the disclosures prescribed by the relevant ESRS.		
5. Metrics and targets					
MDR-M	Metrics in relation to material sustainability matters	p. 31, p. 103-106	Metrics are included alongside the disclosures prescribed by the relevant ESRS.		
MDR-T	Tracking effectiveness of policies and actions through targets	p. 31	No targets have been set for FY2024.		

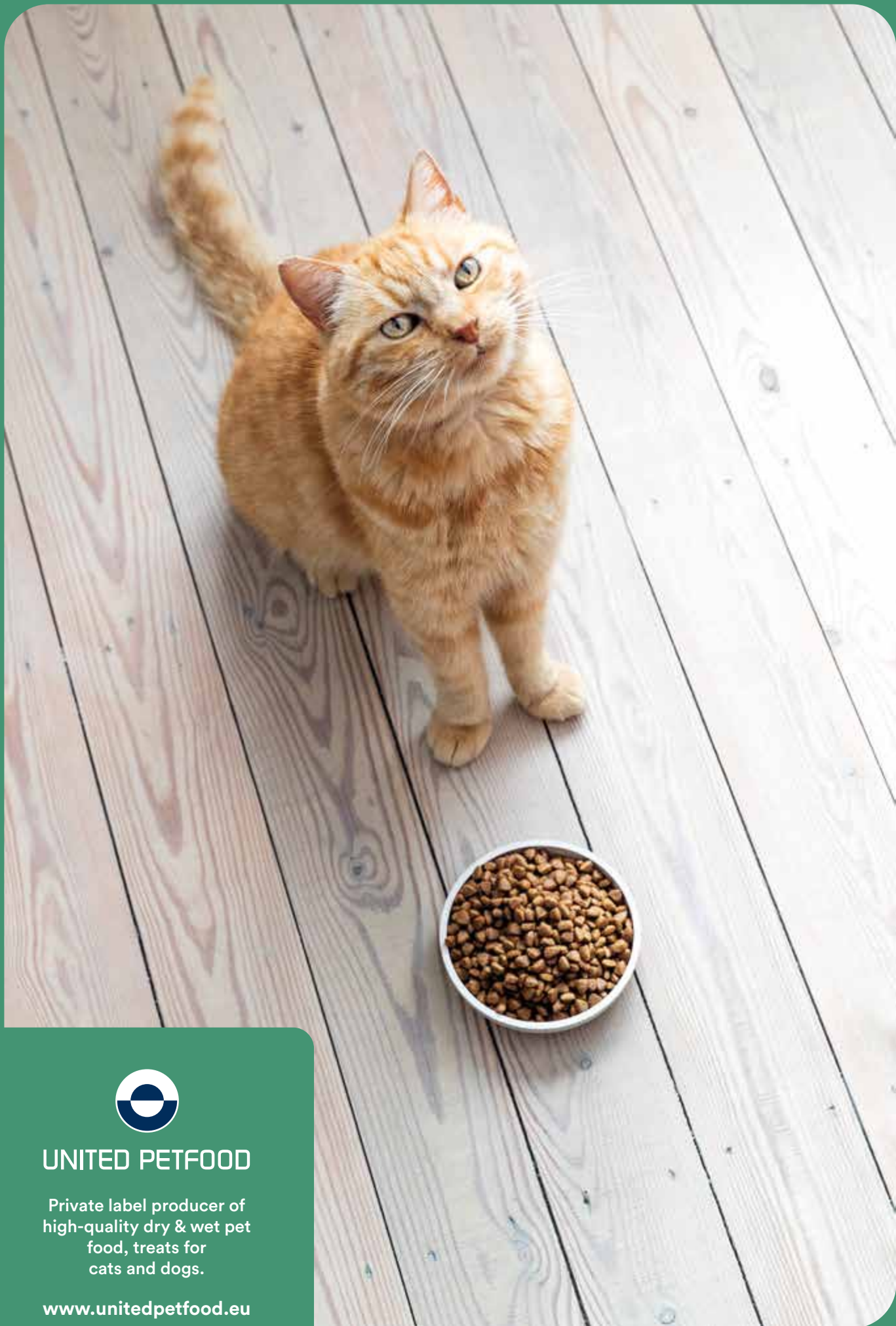
DISCLOSURE REQUIREMENT		PAGE	COMMENT	VSME LINK	REFERENCE TO DATA POINTS FROM OTHER EU LEGISLATIONS
ESRS E1	CLIMATE CHANGE				
GOV-3	Integration of sustainability-related performance in incentive schemes	Not applicable			
E1-1	Transition plan for climate change mitigation	p. 38		B2/C2	(2), (3), (4)
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	p. 36, 40, 42, 46			
IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	p. 26 - 28	No detailed climate risk assessment has been performed.		
E1-2	Policies related to climate change mitigation and adaptation	p. 34		B2/C2	
E1-3	Actions and resources in relation to climate change policies	p. 37 - 38, 43, 47		B2/C2	
E1-4	Targets related to climate change mitigation and adaptation	p. 38	No targets have been set for FY2024.	C3	(1), (2), (3)
E1-5	Energy consumption and mix	p. 39		B3	(1)
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	p. 41		B3	(1), (2), (3)
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	Not applicable			
E1-8	Internal carbon pricing	Not applicable			
E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	This DR is not reported because a phase-in provision applies.		C4	
ESRS E2	POLLUTION - VOLUNTARY REPORTING				
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	p. 42, 42			
IRO-1	Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	Not included	No site location screening or consultations have taken place yet.		
E2-1	Policies related to pollution	p. 34		B2/C2	
E2-2	Actions and resources related to pollution	p. 43, 47		B2/C2	
E2-3	Targets related to pollution	Not included	No targets have been set for FY2024.		
E2-4	Pollution of air, water and soil	Not included	We collect metrics related to pollution, but are not able to provide a consolidated figure for fiscal year 2024.	B4	(1)
E2-6	Anticipated financial effects from pollution-related impacts, risks and opportunities	This DR is not reported because a phase-in provision applies.			

	DISCLOSURE REQUIREMENT	PAGE	COMMENT	VSME LINK	REFERENCE TO DATA POINTS FROM OTHER EU LEGISLATIONS
ESRS E3	WATER AND MARINE RESOURCES - VOLUNTARY REPORTING				
	Material impacts, risks and opportunities and their interaction with strategy and business model	p. 48			
IRO-1	Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities	Not included	No site location screening or consultations have taken place yet		
E3-1	Policies related to water and marine resources	p. 34		B2/C2	(1)
E3-2	Actions and resources related to water and marine resources	p. 47 - 49		B2/C2	
E3-3	Targets related to water and marine resources	Not included	No targets have been set for FY2024.		
E3-4	Water consumption	p. 49		B6	(1)
E3-5	Anticipated financial effects from water and marine resources-related impacts, risks and opportunities	This DR is not reported because a phase-in provision applies.			
ESRS E4	BIODIVERSITY & ECOSYSTEMS - VOLUNTARY REPORTING				
E4-5	Impact metrics related to biodiversity and ecosystems change	p. 64		B5	
ESRS E5	RESOURCE USE AND CIRCULAR ECONOMY				
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	p. 46, 50, 52			
IRO-1	Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities	Not included	No site location screening or consultations have taken place yet.		
E5-1	Policies related to resource use and circular economy	p. 34		B2/C2	
E5-2	Actions and resources related to resource use and circular economy	p. 47, 51, 53		B2/C2	
E5-3	Targets related to resource use and circular economy	Not included	No targets have been set for FY2024.		
E5-4	Resource inflows	p. 50			
E5-5	Resource outflows	p. 53		B7	(1)
E5-6	Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities	This DR is not reported because a phase-in provision applies.			

DISCLOSURE REQUIREMENT		PAGE	COMMENT	VSME LINK	REFERENCE TO DATA POINTS FROM OTHER EU LEGISLATIONS
ESRS S1	OWN WORKFORCE				
SBM-2	Interests and views of stakeholders	p. 20 - 21, p. 70			(1)
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	p. 60, 62, 64, 68			(1), (3)
S1-1	Policies related to own workforce	p. 61, 63, 65, 69			
S1-2	Processes for engaging with own workers and workers' representatives about impacts	p. 70			
S1-3	Processes for remediating negative impacts and channels for own workers to raise concerns	p. 70, p. 87			(1)
S1-4	Taking action on material impacts on own workforce and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and the effectiveness of those actions	p. 61, 63, 65, 69		B2/C2	
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Not included	No targets have been set for FY2024.		
S1-6	Characteristics of the undertaking's employees	p. 66	The number of permanent employees, temporary employees, and non-guaranteed hours employees are not tracked to date at group level. Due to differing registration methodologies across entities, it is currently not possible to consolidate Group-wide metrics on turnover. Efforts are underway to harmonize data collection practices to enable more consistent and comprehensive reporting in the future.	B8	
S1-7	Characteristics of non-employee workers in the undertaking's own workforce	p. 66		C5	
S1-8	Collective bargaining coverage and social dialogue	p. 71		B10	
S1-9	Diversity metrics	p. 67			
S1-11	Social protection	All entities in the European Union are covered by social protection through public programs.			
S1-13	Training and skills development metrics	p. 63		B10	

S1-14	Health and safety metrics	p. 61	Due to differing registration methodologies across entities, it is currently not possible to consolidate Group-wide metrics on ill health, accidents, lost days, or their associated rates. Efforts are underway to harmonize health and safety data collection practices to enable more consistent and comprehensive reporting in the future.	B9	(1), (3)
S1-15	Work-life balance metrics	Not included	Due to differing registration methodologies across entities, it is currently not possible to consolidate Group-wide metrics on work-life balance. Efforts are underway to harmonize data collection practices to enable more consistent and comprehensive reporting in the future.		
S1-16	Compensation metrics (pay gap and total compensation)	p. 67		B10	(1), (3)
S1-17	Incidents, complaints and severe human rights impacts	p. 71		C7	(1), (3)

DISCLOSURE REQUIREMENT		PAGE	COMMENT	VSME LINK	REFERENCE TO DATA POINTS FROM OTHER EU LEGISLATIONS
ESRS S4	CONSUMERS AND END USERS				
SBM-2	Interests and views of stakeholders	p. 20 - 21, p. 81			
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	p. 74, 76, 80, 82			
S4-1	Policies related to consumers and end-users	p. 75, 77, 78, 83			(1), (3)
S4-2	Processes for engaging with consumers and end-users about impacts	p. 81			
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	p. 81			
S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	p. 75, 78, 83		B2/C2	(1)
S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Not included	No targets have been set for FY2024.		
ESRS G1	BUSINESS CONDUCT				
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business mode	p. 86, 90			
GOV-1	The role of the administrative, supervisory and management bodies	p. 87			
IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	p. 27			
G1-1	Corporate culture and business conduct policies	p. 87, 92		B2/C2	(1)
G1-2	Management of relationships with suppliers	p. 91		B2/C2	
G1-3	Prevention and detection of corruption and bribery	p. 88		B2/C2	
G1-4	Confirmed incidents of corruption or bribery	p. 88		B11	(1), (3)
G1-6	Payment practices	p. 96			



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