



SUSTAINABILITY REPORT 2023

Creating circular progress



Purpose campaign

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Creating circular progress



Lisa Freudenthaler, Group Sustainability Manager
Gerjo Scheringa, Chief Executive Officer

Circularity is at the heart of the business model of Euro Pool Group. We drive efficiency and sustainability in the fresh supply chain by providing reusable solutions. Together with our clients we enable the transition towards a more circular economy.

The year 2023 was a healthy financial year for Euro Pool Group and its divisions Euro Pool System (EPS) and La Palette Rouge (LPR). The volumes for EPS and LPR were in line with expectations. After the volatile and very challenging year 2022, the European economy has proven to be more resilient than expected. The year 2023 has also been an impactful year in terms of sustainability at Euro Pool Group as we continued to accelerate our progress to enable efficiency, sustainability and circularity in the supply chain.

Gerjo Scheringa:

“Following our leadership days in 2022 and the development of our new purpose, the focus throughout 2023 was on collaborating closely with not only our colleagues but also our key partners to set sustainability goals that stem from our own drive on the one hand and legislative and market requirements on the other hand. By creating a central sustainability function at Group level, we were able to provide even more focus and energy

to our sustainability efforts in 2023. We are a healthy commercial company with a strong sense of purpose and sustainability.”

Lisa Freudenthaler:

“There is real momentum in the organisation to demonstrate that efficiency and sustainability go hand in hand. In 2023 we organised roadshows in 11 European cities to share our sustainability story internally with our colleagues. This has strengthened our overall sense of purpose and further enhanced the collaboration between our divisions to integrate sustainability in our organisation and drive efficiency, sustainability, and circularity in the supply chain.”

Gerjo Scheringa:

“We celebrated our 30-year anniversary as a company at the end of 2022, with anniversary parties throughout Europe in the spring of 2023.

Next to the internal launch of our new external campaign ‘Creating circular progress’, this celebration also greatly contributed to a common sense of pride and unity, since Euro Pool Group has been contributing to a circular economy even before this was a trend.”

In 2023, we further professionalised and integrated our sustainability drive. Conducting a Double Materiality Assessment facilitated that process, to sharpen focus and alignment to our sustainability efforts and projects and prepare ourselves for the upcoming legislative requirements of the Corporate Sustainability Reporting Directive (CSRD). To substantiate our efforts, Deloitte has conducted a limited assurance engagement on our 2023 scope 1, 2 and 3 GHG emissions KPIs as included in the table on page 23.

Lisa Freudenthaler:

“We are proud of the results we achieved in 2023. We made great progress towards reaching our goal of reducing our carbon footprint by 20% in 2025. We have also taken significant steps to streamline and further professionalise our sustainability approach and governance. This allows us to go faster and be more efficient in the implementation of our strategy in 2024 and beyond.”

We look forward to continuing the collaboration with our employees, customers, partners, and other stakeholders in 2024 in order to enable supply chain circularity.

Gerjo Scheringa, CEO - 18 July, 2024



About Euro Pool Group

Euro Pool Group (EPG) is the leading service provider of reusable and returnable pooling packaging in Europe. Our trays and pallets increase efficiency, minimise waste, and reduce carbon emissions for our customers and partners.

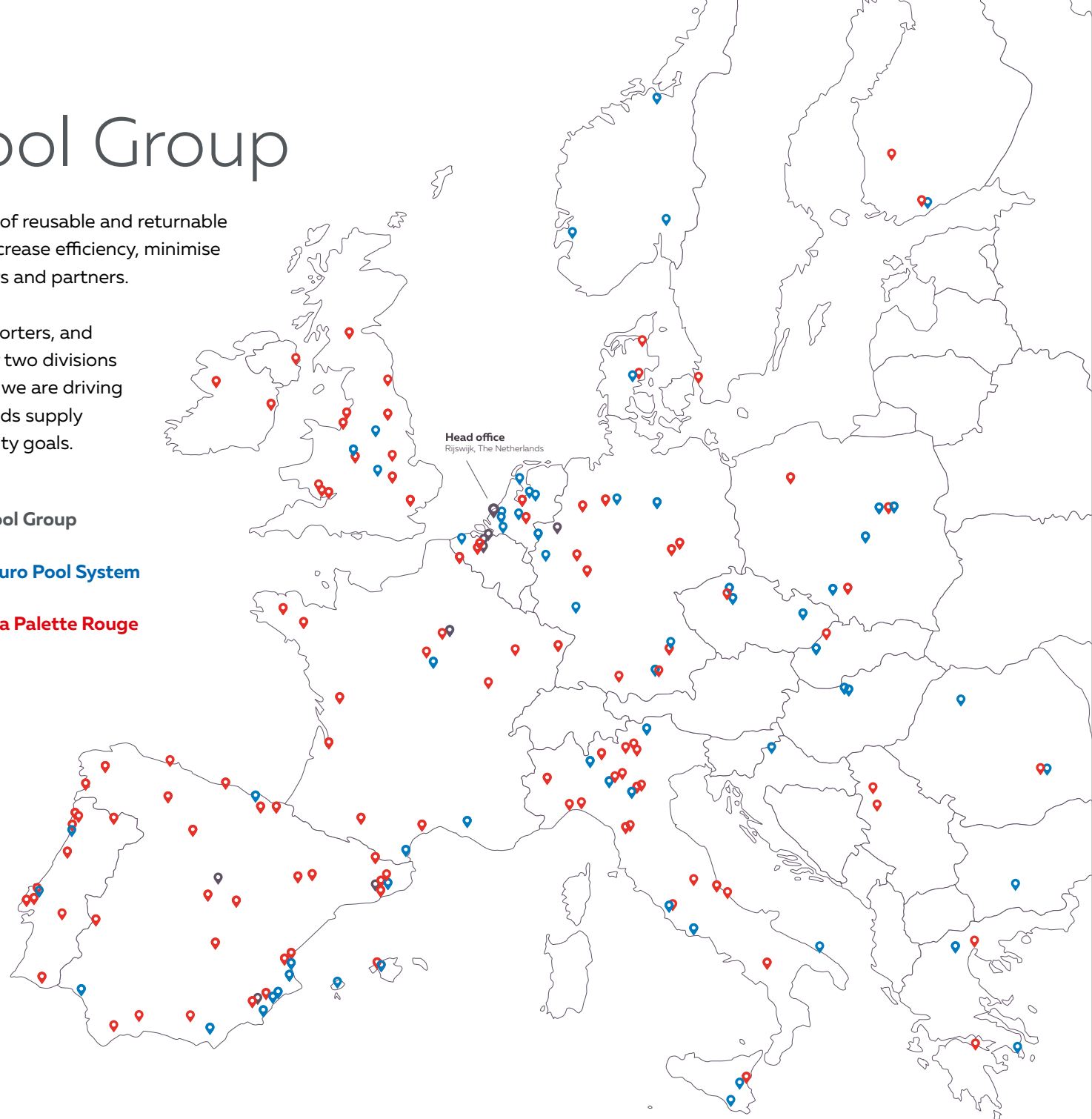
Together with retailers, processing companies, transporters, and producers, we enable a circular supply chain. With our two divisions **EPS - Euro Pool System** and **LPR - La Palette Rouge**, we are driving efficiency in the fresh and fast-moving consumer goods supply chains and help our partners achieve their sustainability goals.



EURO POOL GROUP

-  1,336 million tray movements
-  121 million pallet movements
-  Offices in 20 countries
Operational in 38 countries
-  Turnover 889 million
-  1396 Employees

-  Euro Pool Group
-  EPS - Euro Pool System
-  LPR - La Palette Rouge

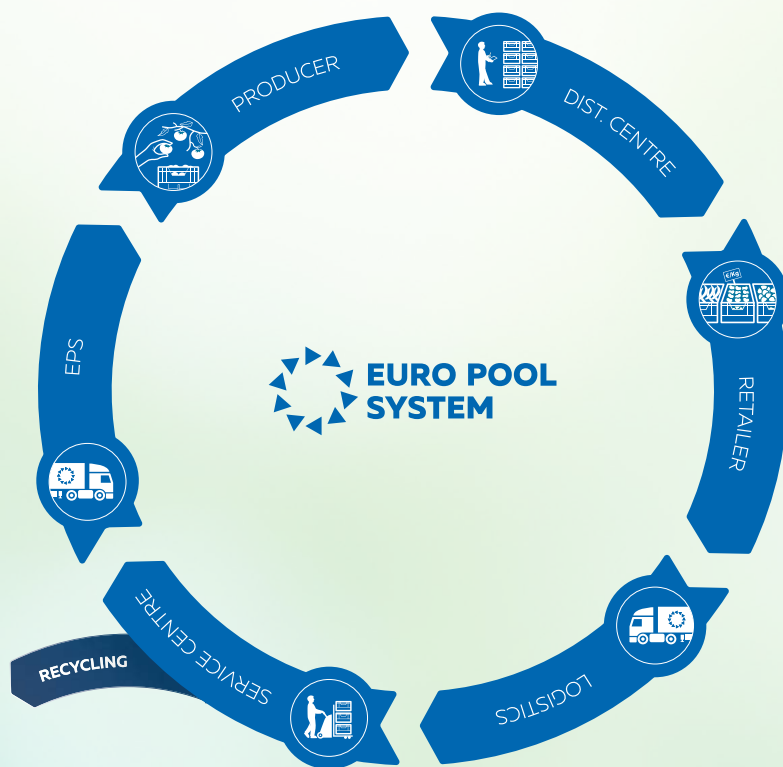


EPS and LPR

Central role in value chain enabling circularity

EPS - Euro Pool System, is the leading logistics service provider for reusable packaging in the European fresh supply chain. In a circular system, the foldable trays ensure efficient logistics and safeguard the protection of fresh products with the highest quality and hygiene requirements. EPS supports its customers in reducing their carbon footprint and accelerating the transition to a more circular economy through an extensive network of service centres, providing optimal reliability, flexibility, sustainability, and efficiency throughout the whole supply chain.

LPR - La Palette Rouge, has been specialised in pallet pooling for over 30 years, operating in the fast-moving consumer goods sector. Thanks to its acknowledged expertise, customer focus, and a network of more than 130 service centres throughout Europe, LPR provides a full pallet service to its customers and their retail partners. Using our reusable pallet system, our customers are reducing their environmental impact and thereby contribute to the transition to a circular economy across the entire supply chain.



Our strategy

“Enabling supply chain circularity” is our purpose. We collaborate with suppliers, retailers, customers and other stakeholders to foster a pooling system creating circular progress. The focus on efficiency and sustainability, together with digital solutions and scalable services, are what drives us.

Our new purpose, developed in 2022, was crafted through bottom-up involvement, ensuring alignment and authenticity across our organisation. Our strategy is founded on the group purpose, where three pillars are key: **planet, performance and people.**

Planet: underpins our approach and commitment to sustainability and environmental responsibility.

Performance: reflects our dedication to operational excellence, efficiency and innovation.

People: emphasises the importance of our employees for the success of the company and of being an inspiring employer of choice.

Looking ahead, we are gearing up for the challenges of the future, such as the EU Green Deal and Extended Producer Responsibility (EPR). We are leading the change towards reusable packaging. By engaging stakeholders and collaborating closely with our team and partners, we are building circular supply chains where reuse is the norm, ensuring a sustainable future for all.

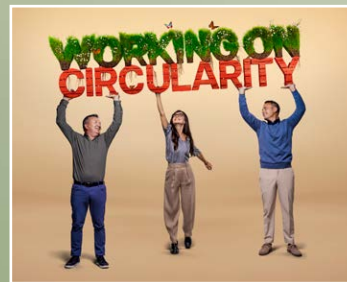
The current strategy focuses on growth and strengthening of our market position for both divisions. Through more focused innovation, continuous improvement, and our ability to optimise the reverse logistics networks of our customers, Euro Pool Group does its utmost to add value to our stakeholders at both ends of the supply chain in both divisions.



REUSABLE SOLUTIONS

It's in your hands purpose campaign

Following the establishment of our new purpose and value proposition, roadshows throughout Europe were organised to communicate in an interactive matter with all our employees.



The 14 roadshows in 11 cities, including a talk show and workshops, were organised to raise awareness, interact, and inform about the new purpose campaign.

During the talk shows, general information about the campaign was shared by the CEO or CFO, focusing on the EPG strategy and purpose, followed by an introduction of the climate and environmental impact of EPG by the Group Sustainability Manager.

Furthermore, regional sustainability initiatives were presented by local employees. In interactive workshops employees interacted on the new purpose, values, and sustainability journey of EPG. Their input has been invaluable and will help us fully embed our new purpose on local and group level.



14 roadshows in 11 cities



Our approach to ESG

At Euro Pool Group we work with our employees, customers, and partners to ensure that we enable supply chain circularity and make reuse the norm. To create circular progress for our stakeholders, we use **Environment, Social, Governance** (ESG) as a framework to measure and manage our actual or potential impact on people and the environment. By focusing on the most important topics, we work to reduce negative impact, improve positive impact, mitigate risks, and seize opportunities.



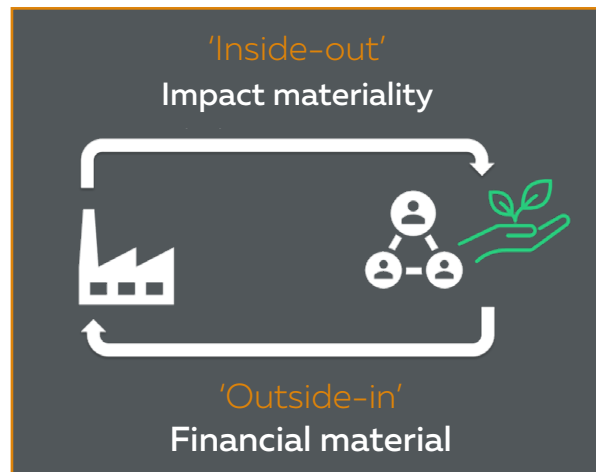
Preparing for the CSRD

During 2023, the European Commission adopted the Corporate Sustainability Reporting Directive (CSRD). The main objective of this directive is to enhance the transparency, quality, and comparability of corporate sustainability reporting of companies operating within the EU. In the second quarter of 2023, the European Sustainability Reporting Standards (ESRS) were published, which encompasses specific disclosure requirements on ESG topics. Starting from fiscal year 2025, the CSRD will be applicable to Euro Pool Group, with a first publication in 2026. In preparation for the CSRD disclosure requirements, we have conducted a Double Materiality Assessment in 2023 and we will further finetune this in 2024.

Double Materiality Assessment

A key requirement of the CSRD is conducting a Double Materiality Assessment (DMA). A DMA helps to determine the material ESG topics for Euro Pool Group and our stakeholders. It also defines our scope for ESG reporting. In 2023, we assembled our internal project team which is comprised of experts from both divisions. In this assessment, the impact on an ESG matter was perceived from two perspectives:

- **Inside-out perspective (impact materiality)**
The actual or potential, positive, or negative impact of Euro Pool Group on people and the environment.
- **Outside-in perspective (financial materiality)**
The potential risks and opportunities arising from a



sustainability matter for Euro Pool Group. The scope includes both divisions: Euro Pool System (EPS) and La Palette Rouge (LPR).

Our approach

In line with the CSRD requirements, the Double Materiality Assessment has been prepared in consideration with the ESRS.

Key changes compared to our previous materiality assessment conducted in 2017:

- Adopting the “double materiality” principle, we now evaluate both impact materiality and financial materiality.
- We expanded the scope of sustainability impact, covering a wider range of topics and at a more detailed level compared to the previous assessment.
- The assessment now includes potential, actual, positive, and negative material impacts, risks,

and opportunities (IRO’s) across our operations, upstream and downstream value chain.

- We now assess double materiality utilising the CSRD prescribed variables.
- We intensified the stakeholder engagement by involving more internal experts from both divisions and conducting in-depth interview with external stakeholders.



Lisa Freudenthaler, Group Sustainability Manager, EPG
“Our commitment to sustainability spans across all divisions, fueled by our employees’ dedication to enhancing cooperation and circularity within our supply chain. In 2023, we established a robust ESG governance structure with clearly defined roles and accountabilities. This initiative has laid a solid foundation for our ongoing sustainability efforts.”

We have conducted the assessment in **five steps**:

1 Context

In the first step we mapped our value creation and stakeholders. This is the foundation of the process and provided valuable insights for stakeholder engagement and the inputs, activities, and outputs of both divisions.

2 Identify

Next, we developed a longlist of potential IRO's. This list was based on desk research and the material (sub) topics in application requirement 16 of the CSRD. The potential impacts, risks, and opportunities (IRO's) were listed and for each topic definitions were created that described its relationship with our business model and value chain from both an impact and a financial perspective. As a part of this step, interviews were conducted with a sector organisation and

a shareholder to validate the longlist and provide insights on our IRO's.

3 Assess

During two interactive workshops with internal experts from both divisions, the topics were rated and assessed with the CSRD prescribed variables, including their place in the value chain and time-horizons. To prepare for the assessment, an internal survey was distributed among stakeholders to collect input on the IRO's. Based on both the survey results and desk research findings, the topics deemed least relevant for Euro Pool Group were omitted from further evaluation.

4 Validate

With the results of the workshops, a threshold was determined, and a shortlist was developed. This shortlist was validated by external stakeholders in interviews with customers, shareholders, and a supplier. Their perspective helped to ensure there were no blind spots and provided valuable insights for implementation and collaboration. In a strategic

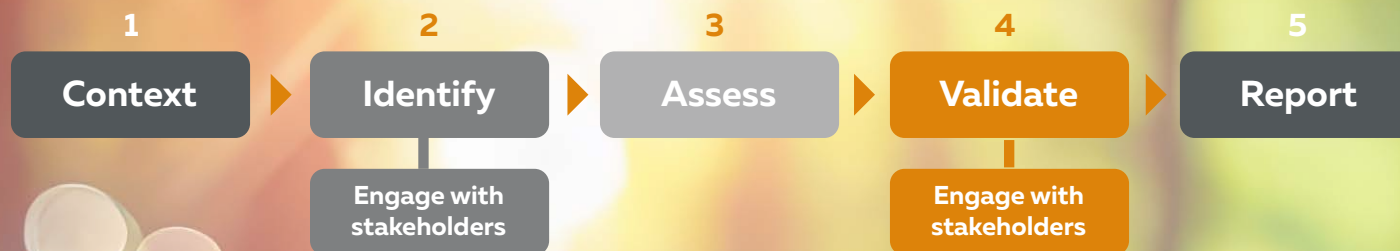
workshop with our Senior Management Team the shortlist and external stakeholder perspectives were presented and validated.

5 Report

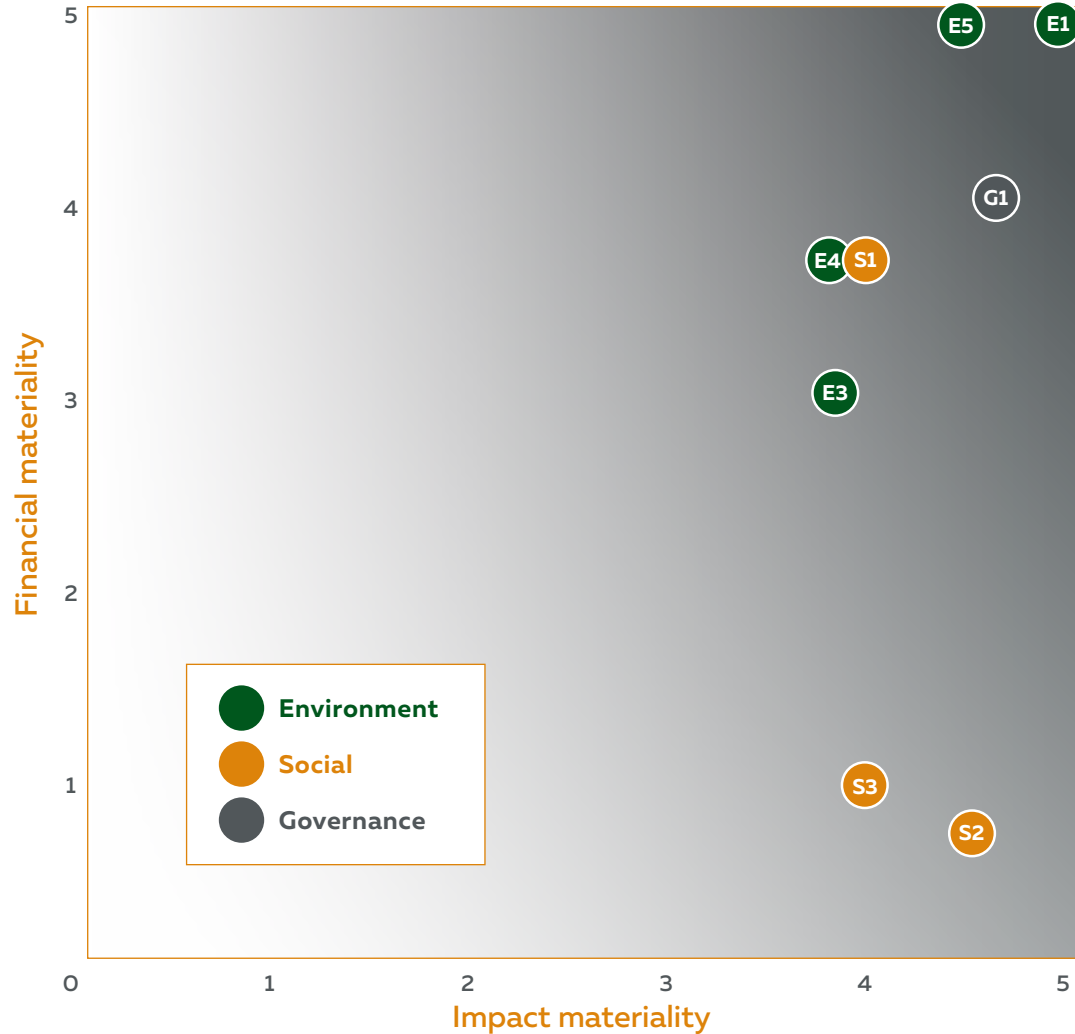
As a final step, the process, methodology, stakeholder engagement and results were carefully documented in an elaborate audit trail document, as argumentation and justification of our material.

"The approach of EPG focuses on reusability and efficiency, notably through the utilisation of foldable trays and pool pallets. They have a crucial position in the value chain, as they can collaborate both upstream and downstream, there's potential for them to bring various stakeholders together and share valuable information."

Quote from Industry organisation during stakeholder engagement process



Double Materiality Matrix



8 material ESRS topics

- E1** Climate change
- E3** Water

- E4** Biodiversity and ecosystems
- E5** Circular economy
- S1** Own workforce

- S2** Workers in the value chain
- S4** Consumers and end-users
- G1** Business conduct

Outcome

In total, we identified 16 material subtopics. For reporting purposes, the subtopics have been aggregated per ESRS topic. The outcome of the analysis is illustrated in our Double Materiality Matrix aggregated on ESRS topic level. In addition, table 'Outcomes Double Materiality Assessment' on page 15 provides more in-depth information on our material topics, including a topic definition. As part of the process, we identified that 2 topics focused on a specific division of EPG, resulting in the division specific topics as below:

- E3 Water for EPS
- E4 Biodiversity and ecosystems for LPR

Through our Double Materiality Assessment, we have gained valuable insights into our impact, risks and opportunities. Moving forward, we remain committed to leveraging these insights to drive positive change, foster stakeholder engagement, and create long-term value.

See more on how we respond to the effects of our impacts, risks and opportunities in the 'Environment', 'Social' and 'Governance' chapters.

Outcomes Double Materiality Assessment

ESRS	Material topic	Definition	Location in the value chain	Time horizons	Boundary	Sub-topics
E1	Climate Change	Climate change refers to our capacity to mitigate climate change through the reduction of Greenhouse gas (GHG) emissions in-line with the Paris Agreement, and our ability to lower energy consumption, to increase energy efficiency and the promotion of renewable energy.	Upstream, Operations, Downstream	Short, Medium, Long	EPG	<ul style="list-style-type: none"> Climate change adaptation Climate change mitigation Energy
E3	Water	Water is defined by our water withdrawal and water discharge back to the system. The policies, processes and actions which are in place to reduce water withdrawals and to optimise discharge water quality.	Upstream, Operations, Downstream	Short, Medium	EPS	<ul style="list-style-type: none"> Water withdrawals Water discharge
E4	Biodiversity and ecosystems	Biodiversity and ecosystems is translated to our direct impact drivers of biodiversity such as, operations impacting biodiversity or ecosystems through timber production, and the prevention, mitigation and restoration actions regarding this activity. This includes traceability policies and alignment with trademarks.	Upstream	Short, Medium, Long	LPR	<ul style="list-style-type: none"> Direct impact drivers of biodiversity Impact and dependencies on ecosystem services
E5	Circular Economy	Resource inflows and outflows is defined as the sourcing, utilisations, and management of resources that enter the operations and the efficient use, reusability and recyclability of these resources.	Upstream, Operations, Downstream	Short, Medium, Long	EPG	<ul style="list-style-type: none"> Resource inflows, including resource use Resource outflows, related to products and services
S1	Own workforce	Working conditions for our own workforce is defined as the quality of employment and the work environment. By ensuring equitable access to opportunities, fair treatment, and the elimination of discriminatory practices and secure employment, working time, adequate wages, proper training, grievance mechanisms.	Operations	Medium	EPG	<ul style="list-style-type: none"> Working conditions Equal treatment and opportunities for all
S2	Workers in the value chain	Working conditions in the value chain refers to the quality of employment and labour conditions for all workers in our value chain, including service centres/depots, logistics operations.	Upstream, Downstream	Short	EPG	<ul style="list-style-type: none"> Working conditions in the value chain
S4	Consumers and end-users	Personal safety of consumers and end-users is defined by our role in safeguarding the health, safety, and security of individuals who use its products or services by complying with food safety regulations and the prevention of contamination.	Downstream	Medium	EPG	<ul style="list-style-type: none"> Personal safety of consumers and end-users
G1	Business Conduct	Business conduct is defined as the extent to which our values, ethics and practices impact our stakeholders, including employees, suppliers, customers, and communities. Specifically, the management of suppliers through supplier engagement and screening on social and environmental criteria and in the lobbying activities.	Upstream, Operations	Short, Medium, Long	EPG	<ul style="list-style-type: none"> Corporate culture Lobbying and political engagement Management of relationships with suppliers

ESG implementation

In 2023, Euro Pool Group has taken important steps to further implement ESG into our organisation. The arrival of our Group Sustainability Manager in 2023 has accelerated this.

Circularity is at the heart of Euro Pool Group, but our impact goes further. This integration is facilitated through close collaboration with experts in the organisation to further enhance the governance of our ESG strategy.

With the results of our DMA, we have undertaken the first successful step in preparing for the new CSRD requirements. In 2024, we will further integrate the new material topics into our reporting process with a ESRS fit/gap analysis. This is a dynamic process that requires a lot of resources and time.

We have multiple working groups dedicated to various ESG subjects. For instance, there are working groups focused on environmental issues such as climate change, water, biodiversity, and

“Climate change adaptation is a critically important topic, constituting a core ESG objective. Its significance extends to every company, as addressing and adapting to the impacts of climate change has become an essential responsibility in modern business practices.”

Quote from a stakeholder of EPG during DMA process

circularity, and on social themes, such as health and safety and diversity and inclusion. This collaborative environment fosters the exchange of best practices between divisions, facilitating mutual learning and continuous improvement. These working groups have sponsors from senior management, for which they engage on, and vouch for, these important themes.

As we move forward, our emphasis will be on further embedding ESG practices throughout the organisation and share responsibilities and KPI ownership to enhance accountability, collaboration, and data accuracy.

In 2024, we will set near- and long term targets, in line with the Science-Based Targets initiative (SBTi) to look even further into the future and underline our efforts to become Net Zero.

ESG governance

To ensure successful implementation of ESG in the organisation, our ESG Steering Committee convenes with key stakeholders on a bi-monthly basis. Our ESG Steering Committee includes the CEO, CFO, Group Sustainability Manager and Group Controller. In this committee relevant ESG topics are discussed with regards to our CSRD reporting roadmap, such as current affairs, monitoring of quarterly progress, strategic projects as well as target progression. Subject matter experts of both divisions are invited to the meeting, when relevant.

Setting long-term targets for Climate Change with SBTi

Since 2017, we have been measuring our Scope 3 emissions and reporting our CO₂ footprint annually. In 2023, we started developing long-term targets for 2030 and 2040, aligning with SBTi and the objectives outlined in the Paris Agreement.

SBTi is a corporate climate action organisation that enables companies worldwide to play their part in combating the climate crisis. Establishing these long-term targets shows our long-term commitment to climate policy and will assist in cooperation with our clients and partners and our preparations for the CSRD. For more information see sciencebasedtargets.org



SCIENCE
BASED
TARGETS

See more on Organisational Structure and Governance in the Governance chapter.



Stakeholder engagement

Euro Pool Group is centrally positioned within the retail supply chain, driving efficiency for growers, producers, and retailers by providing reusable solutions. In this intermediary role, we maintain robust partnerships with our suppliers and customers. In addition, we have regular interaction with a broad and diverse group of stakeholders, including industry associations, purchasing organisations, governmental and educational institutions, collaborative partners, NGOs, and labour unions. Through these engagements, we continuously evaluate both our chosen business practices and strategies, as well as specific topics that intersect with our ESG strategy.

“Circular economy is crucial for EPG.

Collaboration within the value chain on this topic is essential, particularly because this can result in a financial benefit for the client too.”

Quote from a customer during DMA stakeholder engagement process

In 2023, our emphasis on stakeholder engagement was centred around our Double Materiality Assessment (DMA) to provide input on our impacts, risks, and opportunities. With in-depth interviews we gathered valuable new insights crucial for shaping our ESG strategy. To illustrate, we have included quotes from stakeholders from our DMA process regarding the evaluation of our IRO's.

Stakeholder engagement was an important aspect of our DMA, providing a better understanding into emerging trends, concerns, and expectations from diverse perspectives. By actively involving these stakeholders in this process, we not only enhance transparency and accountability but also mitigate the risk of overlooking critical issues or blind spots. Next to our interaction on the DMA, we interact with our partners to inform them about our ESG strategy and operations, such as leveraging surveys on customer satisfaction from marketing initiatives and across our depots and carriers to gather insights on climate-related matters, like end-of-life of pallets and fuel mixes in our transport. Furthermore, we conduct social audits of our service centres. Through these efforts we further integrate stakeholder input into our business practices. Looking to the future, we aim to expand our stakeholder engagement and have more regular contact with our most important stakeholders.



Jeroen Prins, Group Controller, EPG

“In 2023, EPG took the initiative to engage our auditor to perform a limited assurance review on our carbon figures. A great step forward in our journey towards CSRD reporting”.

Rating sustainability and social responsibility with EcoVadis

The EcoVadis certificate is awarded to companies demonstrating exceptional performance in sustainability and provides comprehensive business sustainability ratings by evaluating companies' environmental, ethics, labour and human rights and sustainable procurement practices. In 2023, LPR was acknowledged among the top 1% of companies, earning a platinum certification for its ESG practices for the 4th year in a row. For more information see <https://ecovadis.com>



Environment

As a collaborative sustainable partner, EPG drives supply chain efficiency and sustainability with reusable packaging solutions. By doing so, we lower our environmental impact and contribute to the sustainability ambitions of our partners. Understanding our environmental impact allows us to anticipate and adapt to external challenges, ensuring the resilience of our business.

We measure and manage our environmental impacts by focussing on our four material topics: climate change, water, biodiversity and ecosystems and circular economy.



Climate change

With every rotation of our trays and pallets, we play a pivotal role in mitigating carbon emissions across the supply chain, when compared to alternatives like single-use cardboard or white exchange pallets. Our reusable trays and pallets significantly reduce the environmental impact associated with production, transportation, and disposal by offering better durability, flexibility, and sustainability.

Location in the value chain:

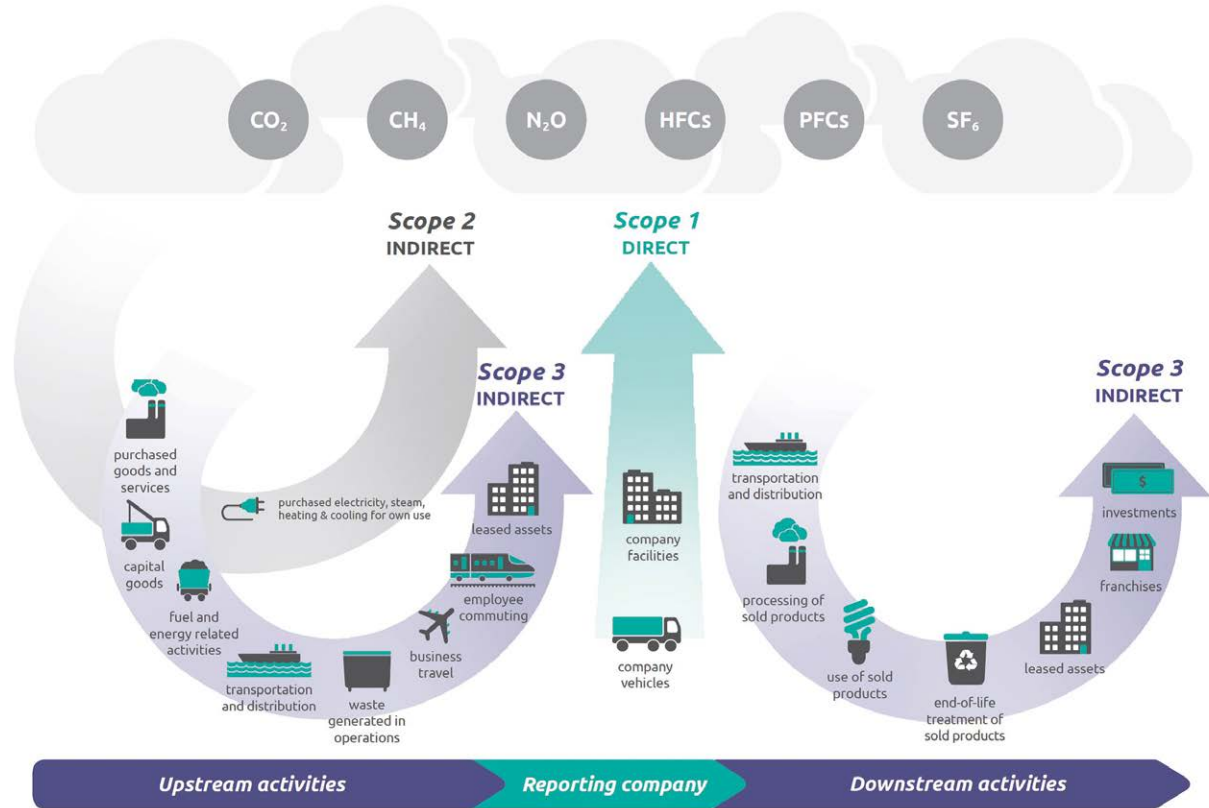
Upstream, Operations, Downstream

Time horizons: Short, Medium, Long

Boundary: EPG

Our strategy

In our climate strategy, we follow the guidelines of the Greenhouse Gas Protocol, a globally recognised framework for measuring and managing greenhouse gas (GHG) emissions across both private and public sectors. The GHG Protocol defines emissions into three scopes: Scope 1 encompasses direct GHG emissions from owned or controlled sources, Scope 2 covers indirect GHG emissions from purchased energy generation, and Scope 3 includes all other indirect emissions in our upstream and downstream value chain.



Source: Greenhouse Gas (GHG) Protocol

In our business models, the activities of EPS and LPR are similar, with a significant difference in production material used, resulting in different outputs in our carbon calculations in the production of wooden pallets and plastic trays. The inventory of the calculation includes empty tray/pallet transport flows to directly relate to the activities of EPG. To effectively compare our carbon footprint, we divided our absolute GHG emissions

by the number of tray/pallet movements to make relative comparisons each year (kg CO₂eq/movement). The following paragraphs describe the scoping, definitions, and more details on EPG’s carbon reporting.

See more on our upstream and downstream value chains

General Reporting Principles

In preparing the 2023 carbon impact of EPG consideration has been given to the following principles (in line with the GHG protocol):

- Preparation – relevance, completeness and accuracy were the key principles in the preparation.
- Reporting – consistency and transparency were the key principles for reporting.

In the journey towards CSRD, Deloitte has been involved to provide limited assurance to the 2023 scope 1, 2 and 3 data included in the table on page 23. Emission factors used by EPG come from highly reputable institutions like DEFRA (UK), ADEME (FR), the European Environment Agency, CO₂ emissiefactoren.nl, FCBA calculator, RVO and are being updated annually.

Scope and Coverage

Euro Pool Group has chosen the “Operational Control” criterion (from GHG protocol) to determine which operations are included in the scope 1 and 2 (own operations) and which operations are scope 3 (value chain). Following this approach, both EPS and LPR are in scope of the EPG carbon footprint. All depots and storage premises in which EPG can introduce, implement and maintain the operating policies are considered scope 1 and 2. For all other EPG depots the emissions are considered and recorded as scope 3. Depots EPG has no say in this are considered scope 3.

Change in accounting policy

Starting from 2023, EPG has switched to internal and external reporting along the categories of the GHG protocol. All relevant scope 1, scope 2, and scope 3 emissions are accounted for.

EPG ensures that appropriate procedures and controls are in place to report relevant, complete, consistent & accurate performance data, in all material respects.

EPG’s annual data is prepared for the 12-month period from 1st January to 31 December in accordance with internal reporting timelines.

Measurement and definitions

Scope 1 and 2 of EPG’s impact mainly consists of energy consumption in our own depot & storage operations, and to a far lesser extent our offices. Gas is used for the washing operation / heating (mainly the EPS division) as well as electricity for all machinery, lightning, sorting, repairs, etc. EPG is on a journey to reduce gas usage (switch to electricity) and use 100% green energy & LED lightning in its premises. Consumption of energy is mostly meter or square footage based (market-based). A breakdown of the market vs location-based impact can be found in the table with outcomes. In case no metrics are available then estimations are used, for instance for refrigerants. Emission factors per country (grid average) are used unless the depots are procuring green

electricity. In case emissions factors are not available we have used industry or proxy averages. In case depots are considered to be scope 3, then EPG requests evidence & confirmations from landlords or depot operators regarding the use of green energy (otherwise the grid average is applied).

A minor part of the scope 1 and 2 emissions is attributable to the fuel usage by company lease cars. Measured data are provided by the lease car vendors. Within EPG a switch towards more carbon friendly cars has been started a few years ago in order to further reduce our impact.

EPG’s scope 3 consists predominantly of emissions from the categories Purchased Goods & Services, Fuel & Energy related activities, Transport (upstream and downstream), and End-of-Life treatment.

The Purchased Goods & Services (PG&S) category mainly consists of emissions attributable to the production of new trays (for EPS) and/or new pallets (for LPR):

- For tray production the emissions are calculated by multiplying the total weight of trays produced by the emission factor for virgin HDPE plastic granulate. More and more EPS is reusing and recycling trays. The granulate coming from old, broken trays is then used as input to make new trays. The percentage of recycled material used

to produce a new tray is in those cases multiplied by the emission factor for recycled material. Besides recycling, EPG motivates tray producers to switch to green energy to further reduce emissions in the production process. Each year EPG updates the carbon calculation by updating the green energy usage per tray producer. In that way the emissions generated by tray production are reduced as the energy consumption is multiplied by the (reduced green energy) emission factor per producer.

- For injection moulding, energy consumption is multiplied by the emission factor per producer, which takes into account the share of green electricity usage per producer.
- For pallet production the emissions are calculated by multiplying the total number of pallets bought in a year by the total emission factor per pallet type (wood or plastic) as derived from the FCBA calculator using the relevant inputs.
- Emissions related to the strapping of trays are included in this category.

The number of newly acquired trays can vary significantly over time depending on the (new) business growth of the EPS division. When a new retailer-contract is won, EPS starts to pre-produce trays. Often it takes up to a year before these produced volumes reach the expected number of rotations. In 2023 EPS has decided to explain this impact on the carbon footprint in all reporting and stop the so-called

smoothing practice that was applied previously (the 'smoothing' consisted of applying a linear 5-year carbon depreciation method to avoid fluctuations in the reported emissions). Retrospectively the historic EPS emissions have also been restated to show a consistent, comparable trend.

A minor part of the PG&S category relates to other support expenses which are multiplied by an emission intensity factor (kg CO₂e/€) and external scope 3 depots. To a smaller extent the third party operated depots especially at LPR contribute also to the scope 3 footprint. Mainly the emissions relate to repairs and waste generated in the depots. At EPS these emissions mostly relate to energy consumption for the washing at external depots.

The Fuel-and-Energy category mainly consists of the emissions related to producing and delivering the fuels responsible for the scope 1 and 2 emissions (primarily consumed in the depots and offices). This includes the amount of fuel needed to produce fuels (natural gas and fuel oil) and electricity (including the losses of transmissions and distribution [T&D] losses).

Transport is done by road, rail and sea (short and deep sea). The following categories are distinguished for transport:

1. Customer out: EPG deliver trays/pallets from

depot to customers or customers picking up trays at a depot.

2. Customer in: EPG picks up trays/pallets at customer or return and collection by customers.
3. Regrouping: inter-depot transport
4. Direct services: transport related to exchange between customers.

EPG's road transport emissions are based on a distance approach (km) and for the other modalities (rail and sea) a weight-over-distance method is applied (ton-kilometer). For rail and sea the distance over land is calculated if possible, otherwise the distance between coordinates (countries) is applied. Both divisions of EPG use industry specific, best-in-class distance calculation software tools of well-known vendors.

EPS Upstream transportation: For road transport the total distance is multiplied by the applicable emission factor, using the relevant methodology guidance of DEFRA. To estimate the emissions of the other modalities (rail and sea), key inputs are the total weight of trays, the average distance travelled per tray and the respective emission factor per modality type.

EPS downstream transportation and distribution: In this category the carbon footprint is calculated based on a distance approach (for road transport) and a weight-over-distance method for the other modalities. Distance is calculated by grouping

customers into a group, linking the group to an EPS depot and determining the average distance of the complete group to the depot. That distance is then applied to all individual customers that are part of that group.

LPR upstream & downstream transportation and distribution: The carbon footprint calculations for this category are based on automated calculations using LPR's transport management system (SAP TM) data, where kilometres driven, and the loading rate are relevant variables. When the majority of the transport is done by road, the transport is classified as road even if there is a sea crossing. To estimate the emissions of the other modalities (rail and sea), key inputs are the total weight of pallets, the average distance travelled per pallet and the respective emission factor per modality type. The emission factors applied are based on using the relevant methodology guidance of DEFRA.

For road transport EPG is -if possible- more and more switching to the usage of biofuel to reduce emissions. Currently EPG applies 3% of biofuel usage for all EPS road trips and 13% of all local LPR road trips which is based on inputs from the transporters. Currently the majority of EPG transport is done by road. Nevertheless, EPG also tries to optimise emissions by opting for more carbon friendly modalities (rail/ sea) if possible.

EPG is aware of the additional scope 3 emissions that come with empty returns and that those are relevant for EPG. At this point in time, EPG does not have the input and data to come to a reasonable estimate of the share of empty returns and as such EPG is currently investigating the matter and has the aim to include it in 2024.

The End-of-Life category mainly consists of the impact of lost (or slow moving) trays and lost & destroyed pallets.

- Trays: the number of lost trays is calculated by taking a percentage of lost trays from the number of trays in circulation. The emissions are then calculated by multiplying the number of lost trays (at standard weights) by the average plastic per tray, taking into account the emission factor of landfilled plastic.
- Pallets: the number of lost and destroyed pallets is registered in the finance systems. Sources for this can be losses at customers after stock counts, destroyed pallets from inventory audits, etc. This quantity is then multiplied by the specific emissions per pallet (taking into account the specific pallet weight) depending on the different end-of-life scenario's (a.o. landfill, material recovery). The lost pallets share for incineration, recycling, landfill and share of burning is derived from the Life Cycle assessment.

Other scope 3 emissions mainly relate to business travel, employee commuting and capital goods:

- Business travel: The total spent for flights tickets is divided by the Revenue Passenger Kilometer (RPKM) factor to estimate the total distance travelled by plane. Lastly, the GHG emissions of flight travel are calculated by multiplying the total kilometers travelled by the flight emission factor (CO₂eq / passenger km).
- Employee commute: Per division the number of FTE, the average distance & way of commute, and the number of days in the office, are determined to calculate the emissions from commute.
- Capital goods. Emissions for capital goods are related to the square meters of office space and the number of office equipment (laptops, printers, etc) which are multiplied by an emission intensity factor.

EPG has started preparations to also measure & include the emissions relating to waste in operations from 2024 onwards.

Changes during 2023

During the year 2023 EPG has continued to further improve the measurement of its emissions. By updating emission factors (e.g. tank-to-wheel emission factor for Transport), by switching to fact based, meter measurements (depot energy consumption), by refining the data model by

See more on our ESG implementation & governance 

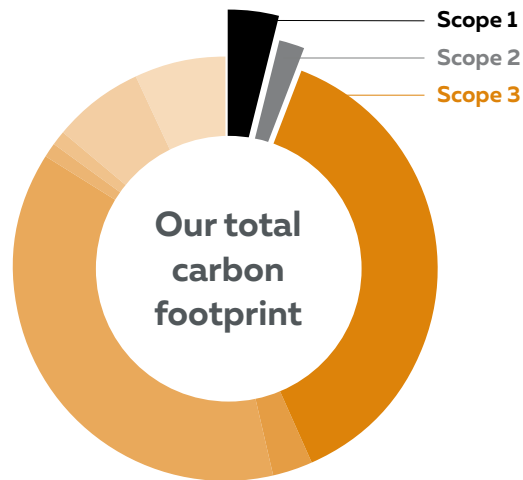
including biofuel, LED-lightning and (100% or partial) green energy inputs, and by netting the impact of re-used material in the calculation of PG&S. Furthermore, EPG has uniformed the relative measurements for both divisions by always using the started rental trip as common denominator. Due to the impact of these changes, historic figures have been restated to show a consistent, comparable trend.

Results

Our commitment to addressing climate change is evident in our results, particularly in our efforts to decarbonise our operations.

With a goal to reduce the carbon footprint for each rotation of our trays and pallets by 20% by 2025, compared to the 2017 baseline, we have implemented targeted initiatives across our organisation. Through projects aimed at optimising logistics, enhancing energy efficiency and transitioning to green energy sources we have achieved great results in EPS and LPR. These results underscore our dedication to sustainability and demonstrate the effectiveness of our multifaceted approach to mitigating climate impact across our value chain.

In 2023 Euro Pool Group’s total GHG emissions were 293 kton CO₂e, which is a reduction of 13% compared to 2022. 94% of our emissions come from scope 3. See the pie chart for more detailed information per category.



Scope	Category	Percentage
Scope 1	Own operations	4,4%
Scope 2	Market-based	1,6%
Scope 3	Purchased Goods & Services	37,9%
	Capital Goods	0,1%
	Fuel & Energy related activities	3,1%
	Transportation & Distribution upstream	37,7%
	Business Travel	0,6%
	Employee Commuting	0,6%
	Transportation & Distribution downstream	7,0%
	End-of-Life Treatment of Sold Products	7,0%
		100%

Our goal for 2025:
20% reduction of carbon footprint per movement, in comparison to the baseline in 2017

Carbon emissions data - Limited Assurance by Deloitte

In preparation for the CSRD, we have chosen to subject our 2023 carbon emissions figures to a (voluntary) limited assurance review by Deloitte. This decision underlines our ambition to be serious with our CSRD reporting. It also familiarises our organisation with the auditing process and ensures the accuracy and reliability of our reported numbers.

Limited Assurance involves a limited level of assurance on the accuracy of the information reviewed, offering our stakeholders additional confidence in the credibility of our carbon emissions data. Moving forward, we plan to do this on a yearly basis, in line with CSRD requirements.

The KPI’s shown in the table on the next page are the carbon emissions data that have been subject to Deloitte’s limited assurance engagement.

For further details, please refer to the full Limited Assurance report by Deloitte available in the appendix.

[See appendix](#)

EPS reduced its emissions per movement by 25% and LPR by 5% compared to kg CO₂e per movement in 2022. The table below shows our emission and progress since 2017. We are well on track to reach the reduction target and we will continue our efforts for further reduction in both divisions.

Our biggest reduction comes from category Transport & Distribution at both divisions. Compared to 2022 far less stock relocations occurred at EPS (less transport kilometres) and, amongst others, more biofuel was used at LPR. The reduction in Own Operations is mostly attributable to EPS, where the impact of, amongst

others, less gas usage and more LED lightning continued to contribute. The reduction in PG&S was also mainly related to EPS where the use of regrind, less tray production and more green energy usage in tray production contributed.

EPG Greenhouse Gas (GHG) emissions

Scope 1, 2, and 3 (in ktonnes CO₂e)

GHG Protocol category	EPS			LPR			Total EPG		
	2017	2022	2023	2017	2022	2023	2017	2022	2023
Scope 1									
Own operations	10	15	12	0,6	1,2	1,3	11	16	13 ¹
Scope 2									
Market-based	17	7	4	0,1	0,1	0,1	17	7	5 ¹
Location-based ²	17	13	12	0,1	0,1	0,1	17	13	12
Scope 3									
Purchased Goods & Services	54	75	56	36	55	55	90	130	111
Capital Goods	0,03	0,03	0,2	0,1	0,1	0,1	0,1	0,1	0,3
Fuel & Energy related activities	6	7	9	0,2	0,3	0,3	6	8	9
Transportation & Distribution upstream	77	82	67	39	50	44	116	132	111
Business Travel	0,2	0,4	0,7	1,2	0,5	1,0	1,4	0,9	1,7
Employee Commuting	0,8	1,2	1,1	0,2	0,7	0,7	1,0	1,9	1,8
Transportation & Distribution downstream	27	15	17	2,8	3,3	3,4	29	19	20
End-of-Life Treatment of Sold Products	2	10	4	9,9	14,8	16,6	12	25	21
Sub Total Scope 3	166	192	155	89	124	121	255	316	276¹
Total	193	213	171	89	125	122	283	339	293

¹ The 2023 data in this table is presented in accordance with the 2023 global reporting principles as included in this report and is subject to Deloitte's limited assurance report in accordance with the Dutch Standard 3000A.

² EPS / EPG include the market-based emissions in the total CO₂ footprint calculation.

Emission intensity

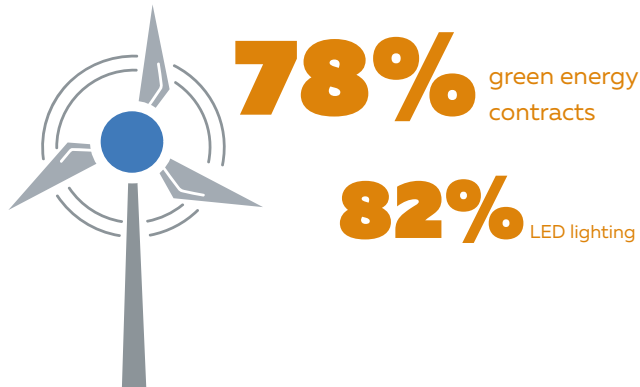
(kg CO ₂ e/movement)	2017	2022	2023	Δ 2023/2022	Δ 2023/2017
EPS	0,190	0,171	0,128	25%	33%
LPR	1,116	1,064	1,013	5%	9%

EPS actions

Climate transition in EPS depot operations

At the end of each rotation, our trays are thoroughly cleaned to comply with the highest quality and hygiene requirements in our EPS depots. We have taken significant steps to mitigate our carbon emission through the introduction of new technology in the washing and drying process of our trays. By upgrading the process, we could reduce energy consumption in the total washing process.

Another important step in reducing our environmental impact is lowering the temperature of our washing process while maintaining the same quality. With quality checks we guarantee the safety and quality of our trays. In 2023, we have been able to reduce our carbon emissions from gas usage by over 20% compared to 2022. We have actions in place to become fully independent of gas in our washing processes by 2040. Moreover, in 2023, 78% of our energy contracts were 100% green energy and we have implemented LED lighting in 82% of our service centres.



Towards greener logistics with H2Delivery

In an innovative partnership, Euro Pool System (EPS) has teamed up with H2Delivery to accelerate the transition towards greener logistics. H2Delivery specialises in providing its customers with climate-friendly commercial trucks (hydrogen powered, battery-electric, bio-LNG & bio-CNG) and logistic services along with the necessary infrastructure based on green energies, enabling emission-free transportation in Europe. Within the operations of EPS, transportation significantly contributes to climate change through the logistics involved in delivering and collecting our trays, as well as internally balancing stock. Compared to diesel trucks, modern technologies such as hydrogen trucks hold great potential to transform traditional logistics and mitigate CO₂ emissions.

Building on a long-standing collaboration, the project has now advanced towards a strategic

partnership. In November 2023, the initiative marked its first milestone by successfully deploying hydrogen trucks on a frequently serviced route of approximately 100km in Germany between an EPS depot and customer locations. To scale up this impact, the development of new infrastructure is essential and strategic partnerships have been initiated to strengthen the technology.

This partnership sets the stage for more widespread adoption of hydrogen and other emission-free trucks across Europe, introducing a new era of sustainable transportation. By leveraging a combination of new technologies and digitalisation, the collaboration with H2Delivery not only highlights our ambition for greener transport, but also aims to reduce carbon footprints and increases the efficiency of the supply chain.



LPR actions

Driving climate action initiatives

At LPR, our climate actions are centred around several key initiatives aimed at reducing our carbon footprint and promoting sustainability. One of our primary focuses is on transitioning to biofuels as a more environmentally friendly alternative to traditional diesel fuel to decrease our reliance on fossil fuels and contribute to lower emissions. We are currently changing the fuel mix in our operations in France, Belgium,

Salome Lecuyer, Sustainability Specialist, LPR
“With our Climate Change actions on biofuel, intermodal transport, and alternative energy sources, we’re putting our sustainability goals into motion, making measurable progress towards a greener, more resilient world.”



The Netherlands, Portugal and the United Kingdom. In total, up to 13% of our local flows are using biofuels.

Furthermore, we are actively expanding our intermodal and shortsea transport options to utilise two or more modes of transport as part of our efforts to optimise logistics and reduce emissions associated with transportation. In the United Kingdom, Spain, France and Italy, we are increasing the transport by train, leading to a total of 7% of international flows. By utilising these more sustainable modes of transport, such as international trains and shortsea transport, we can minimise the environmental impact of our supply chain.

In addition to transportation, we are also committed to increasing our use of renewable energy sources to power our operations. By harnessing the power of renewable energy sources such as solar, wind, and hydroelectric power, we aim to reduce our dependency on fossil fuels and lower our overall carbon emissions. In total 56% of our offices and 12% of our depots used renewable energy in 2023.

Climate workshops at LPR

Awareness is key to addressing climate change. It encourages people to change their attitudes and behavior and it helps them to make informed decisions. Climate Fresk is a three-hour collaborative workshop that allows participants to understand the interrelated causes and consequences of climate change (based on IPCC reports) and to reflect together on possible actions. The Climate Fresk Association is working to educate people on the urgent need to take climate action. It began its mission in France in 2018 and is now active in 40 countries around the world.

LPR has implemented the Climate Fresk workshops for all countries. It is also part of the onboarding of new LPR colleagues. The workshops are held by country ambassadors in the local language. The goal is raising awareness and activation on climate. CO₂-reduction and climate are key drivers for LPR, and it is important to bring everyone on board. Currently 90% of all LPR employees have followed the training. The responses are very positive. The



Denis Frojmwicz, SHEQ Coordinator, LPR
“Our climate change results reflect our commitment to sustainability, showcasing tangible progress in 2023 towards our carbon reduction goals.”

recommended actions from each of the workshops are captured and the most meaningful ones will be implemented at LPR. This really connects with our campaign tagline; It’s in your hands! LPR will further build on the Climate Fresk workshops by extending the scope to include topics like logistics or digital platforms. Based on the impressive results achieved at LPR, EPS is now also preparing to implement the Climate Fresk workshop for all its employees.

Water

At EPS we wash trays in a highly efficient system, carefully managing both our water withdrawal and discharge. As a result of their journey from grower to retailer and back to us, our trays often carry organic residues, sand, stickers, and glue. Through our careful washing process with optimal washing conditions and chemicals concentrations, we can ensure the trays are safe to be used again and again in our reusable system.

Water scarcity and droughts are unfortunately increasingly frequent and widespread in the Southern parts of Europe, therefore EPG invests significantly in water saving and reuse solutions, in order to use less water and be more efficient.

Locations in the value chain:

Upstream, own operation, downstream

Boundary: Euro Pool System

Time horizons: short, medium

Our strategy

In our approach, we aim to optimise water reuse and enhance efficiency. Water is integral to our operational processes. Our focus in 2023 was on enhancing our wastewater treatment capabilities to facilitate water reuse, reduce water discharge and at the same time ensure compliance with

legislative requirements. Furthermore, there are significant energy-saving benefits of water reuse, as the treated water’s temperature is quite high already, which reduces the energy consumption associated with water heating.

Results

We have developed a blueprint to reduce water usage, improve energy efficiency and reduce our gas consumption. Moreover, we are increasing our efforts to reduce our water consumption through water reutilisation. Together with partners we have developed a unique compact and high-performance water purification system, that uses a type of aerated biological water treatment. It is a modular system that can be set up at our service centers. The modular nature ensures that this system requires significantly less space than settling as a more traditional process for water purification. And it also outperforms in terms of sustainability by reducing our washing process water consumption by up to 75-80%.

In 2023, we have placed several installations in service centres in Europe and have reused 7% of our total water consumption. Looking to the future, we will expand our approach to more locations and set long-term targets in preparation for the CSRD.



Biodiversity and ecosystems

At LPR, our operations directly influence biodiversity through our wood sourcing practices. The choices we make regarding the procurement of wood have a direct impact on forest ecosystems. By prioritising responsible wood sourcing, we mitigate the risk of deforestation, contributing to the conservation of biodiversity. With strong targets set in place, we have been proactive in our procurement practices, prioritising PEFC (Programme for Endorsement of Forest Certification Schemes) certified wood.

Locations in the value chain: Upstream

Time horizons: Short, Medium, Long

Boundary: LPR

Our strategy

Central to our approach is ensuring the origin and certification of wood sourced for our pallets. This is an important part of our wood sourcing policy. All wood for our pallets must be sourced from within the EU and suppliers are required to declare the

Adrien Paulet, Purchasing Manager Europe, LPR

“Together with our suppliers, we are dedicated to reducing our impact on biodiversity by insisting on PEFC certification for wood sourcing, showing our shared commitment to sustainable practices and ecosystem preservation.”

origin, aligning with PEFC standard requirements. Our stringent due diligence system emphasises certification verification and supply chain transparency, enabling us to ensure responsible sourcing practices across our supplier network.

Results

Looking back on our achievements in 2023, we surpassed expectations for PEFC (or FSC) certified wood sourcing, with 93% of our manufacturers certified and expecting to reach our target of 100% by 2024 – successfully achieving our target one year ahead of schedule. We are already

working to reinforce our commitment to encompass wood sourced for repairing pallets. As we prepare for upcoming Regulation on Deforestation Free Products (EUDR), we are actively engaged in expanding our policy and refining our targets.

Marianne Tavin, SHEQ Coordinator Division, LPR

“Our commitment to responsible wood sourcing is based on our Wood Sourcing Policy; it’s about setting a higher standard for sustainability in our industry. By insisting on PEFC (or FSC) certified wood for our pallets, we safeguard European forests and ensure the longevity of our supply chain.”



Our goal for 2025:



100% PEFC (or FSC) certified wood

for new pallets and for wood for repairing LPR pallets

Circularity

At EPG, circularity is in our DNA. Our reusable solutions drive efficiency every day and define our approach to resource management. In our processes, resource inflows and outflows play a pivotal role, encompassing the design, sourcing, utilisation, and management of resources entering our operations, as well as the efficient use, reusability, recyclability, and end-of-life management of these resources. Through our pooling services for trays and pallets, we have been actively contributing to circularity since 1992 by facilitating the reuse of these resources, minimising waste, and extending their lifecycle with our repairing services.

Locations in the value chain:

Upstream, Operations, Downstream

Time horizons: Short, Medium, Long

Boundary: EPG

Our strategy

Our circularity strategy is rooted in the cascading principle of reusing, repairing, recycling, and end-of-life management. Through this, we focus on circularity in the design of our trays and pallets, creating a closed loop. In our approach, we prioritise the repair and maintenance of our trays and pallets, extending their lifespan whenever possible. With robust repair processes, we minimise the need for new resources and reduce

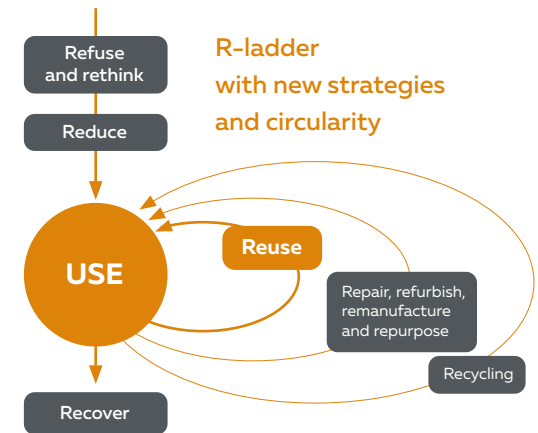
waste generation. Additionally, our solutions are designed for reuse, with an average life cycle of our trays of 5 -8 years and 7-8 years for our pallets and they get used up to 100 times. This way we ensure that resources are utilised to their fullest potential before considering disposal.

Finally, our recycling initiatives aim to recover valuable materials from end-of-life products, diverting them from landfills and reintroducing them into the production cycle. By embracing this cascading approach, we maximise resource efficiency and promote circularity throughout our operations.

Results

With circularity embedded within the heart of our business model, we are continuously looking for ways to create circular progress. In anticipation of the upcoming CSRD requirements, we are actively developing concrete targets and metrics. In this section, we focus on the results of EPS. LPR is actively working to report on metrics and committed to achieving this goal soon.

In 2023, our efforts were focused on our resource inflows and outflows. When it comes to resource inflows, we track the inclusion of product regrind material in our trays. For the year 2023, this was 11.7% for EPS, meaning that of all high-density polyethylene (HDPE) used in EPS trays, almost 12% came from old, recycled EPS trays. Moving forward, our aim is to increase this figure to 30% of regrind



Source: RVO - www.rvo.nl/onderwerpen/r-ladder

**Our goal for 2025:
Sustainable RTI production
through the use of 20% - 30%
of regrind materials.**

material per kilogram of trays produced, depending on the availability of food-proof recycled material. As for resource outflows, our focus lies in monitoring the breakage rate and optimising our repair systems, because all breakage of trays and pallets results in savings of virgin material and does not have to be produced. At the end of their lifetime, our trays and pallets get recycled into new assets for a closed loop of materials to make sure we harness value of resources even after the use-time.

From waste to resource: closing the loop with Morssinkhof Plastics

Morssinkhof Plastics has been a longstanding partner of Euro Pool System and specialises in the recycling of plastics. After many lifecycles of transportation, use and washing, damaged trays reach their end-of-life. To embrace circularity and close the loop, these trays are carefully recycled, as Eric Morssinkhof, owner of Morssinkhof Plastics elaborates below:

“Over the last years, we have worked together to recycle the trays of EPS so they can be reintegrated into new trays. In order to do this effectively, the recycled material needs to be sorted for use as a recovered raw material in this type of high-quality food contact applications. With our expertise, we have developed an innovative method to separate the black clips and white PET labels from the green foldable trays during the recycling process.”

With this process, the trays are transformed into single polymer regrind that can be reused to make new trays. Through stringent approval processes by the European Food Safety Authority (EFSA), the recycled material has been approved for use in food contact applications that are part of

closed-loop, ensuring the safety of reusable trays through regular washing and end-of-life procedures.

Furthermore, this partnership places a strong emphasis on collaborative innovation, leveraging ICT systems to facilitate data sharing and improve inventory traceability. This approach ensures that every tray reaching the end of its lifecycle is seamlessly reintegrated into the system, effectively minimising waste and embracing the principles of circularity.



Eric Morssinkhof, Owner Morssinkhof Plastics
Rik Eppingbroek, Plant Manager Morssinkhof Plastics

Social

Aligned with the ethos of our new purpose, to be the inspiring employer of choice, we reinforce the significance of collective contributions to circularity, with people at the core of our success. We firmly believe that our success as a company is entirely dependent on our dedicated employees and their invaluable expertise, recognising them as our most essential resource. With the implementation of our new ESG strategy, we are further solidifying this commitment, ensuring continuous improvement as we reflect on the progress made in 2023.

We focus our social impact on three material topics: our own workforce, workers in the value chain and consumers and end-users.



Our own workforce

As an international organisation, employing almost 1,400 people, we have the responsibility to go above and beyond for our workforce. We acknowledge this task and strive to be an inspiring employer for them. Our HR team is responsible for setting up the People policy and carrying out the day-to-day tasks that make our organisation an attractive one.

In 2023, our main priority was to get the basics right, which means reviewing and updating our Group HR policies. Our goal was to ensure that policies and processes in all EPS and LPR regions are fully aligned. This allows us to bundle all our expertise, knowledge, and best practices of both divisions. An example worth highlighting is our review of the job matrix to ensure alignment of roles and job profiles between EPS and LPR, with an emphasis on training and development for all roles. By working together as HR professionals across both divisions and throughout all regions, we created a lot of enthusiasm, energy, and drive. The new job matrix was implemented in 2023.

Location in the value chain: Operations

Time horizons: Medium

Boundary: EPG

Our strategy

As part of our ongoing commitment to our people, we developed and updated our Group HR policies

that place a strong emphasis on enhancing employee well-being and fostering an inclusive workplace culture. Through comprehensive training and development programs, robust health and safety initiatives, and a dedication to diversity and inclusion, we are laying the foundation for a stronger, more resilient workforce that is equipped to meet the challenges of tomorrow. By prioritising these aspects, we aim to create a supportive and empowering environment where every team member can thrive and contribute to our collective success.

Sustainability is also a key aspect we consider in our HR policies. In the development of a Group HR policy, we closely work together with our Group Sustainability Manager. For example, we are currently revising our green car policy and want to encourage our employees to choose more sustainable modes of transport.



Mechel Visser, Group Human Resources Director, EPG

"I am delighted to be part of a company that is experiencing dynamic growth, characterise by high energy and committed, engaged people. From an HR perspective, I recognise significant opportunities to support the company's growth in the coming years."

Read more about our initiative on training and development here.



Results

The results of our initiatives in 2023 demonstrate progress towards fostering a safe working and inclusive environment, and skilled workforce of EPS and LPR. Below a few examples are highlighted.

1 Health and safety

Across our operating regions, we prioritise occupational health and safety. The SHEQ department collaborates with operations to review and validate health and safety documentation, organise safety procedures, and ensure proper implementation in our processes. We regularly provide safety training and run internal campaigns to raise awareness and promote safety-related topics. In 2023, the absence rate for EPG was 3.93%.

During 2023 employees at EPS demonstrated significant commitment to reducing accidents and incidents across our depots, the Accident Severity Rate (ASR) decreased by 60% and 58%. The outcomes and the rise in AFR may reflect our enhanced efforts in reporting and improved data collection over the past year.

2 Training and development

Employee training and development is an important element in our updated Group HR policy. We promote our available training courses and will continue to develop more training opportunities, in line with the needs of the organisation.

Our employees have spent 3.1 hours on training per year per employee, which is more than last year. Next to that, 9,492 e-learning have been completed in 2023.

We continue investing in our leadership programme, with a focus on personal development and team development. Our motto: Be the change you want to see in others.

Our goal is to fully implement our Inspiring leadership programme in 2025, which means that all employees in a leadership position follow this programme.

In addition, employees have Personal Development Plans and regular performance and career development reviews with their manager, to work concretely on personal development. Last year, 67% of our employees had regular reviews.

3 Diversity and inclusion

Diverse teams are important for our international organisation to thrive. We are responsible for making all our people feel safe and welcome. With our working group in diversity and inclusion, launched in 2022, and our working group in unconscious bias, launched in 2023, we have integrated these topics as a part of our organisation. To us, it is about more than achieving a diverse gender balance, it is about creating a diverse and inclusive organisation.

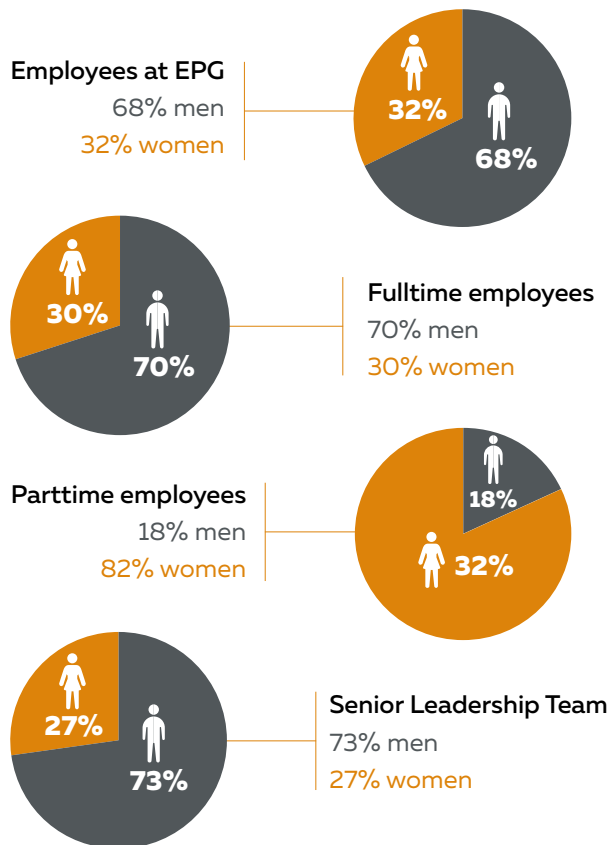
Bartolomé Saro, *Regional Director South, EPS*

“As the organisation grew, we realised the importance of diversity. Having a balanced mix of men and women not only enhances quality but also fosters a better work environment.”



In the upcoming year, the working groups will have training to become more equipped to identify opportunities to make EPG a more diverse and inclusive workplace. The working groups focus on reviewing existing processes and procedures, developing KPI's, launching relevant training, and increasing awareness through activities within EPG.

Diversity numbers 2023



Our goals in 2030

- Achieve a 40/60 ratio of women/men for staff members of EPG.



Boost-Up program: fostering personal and professional growth

Our Boost-Up program focuses on enhancing soft skills and personal development. Initiated in 2019, it aims to identify individuals with potential, aligning their skills with future company needs and fostering career growth. Jean-François Lascoux from Dale Carnegie supported in the development of the Boost-Up Program, specifically for Euro Pool Group.

Audrey Miquel, Sustainability Specialist France, LPR
"It was great to get to know new people. I especially strengthened my communication skills in an international environment. I now try to challenge myself to go out of my comfort zone more and I feel enabled to make changes in my daily life."



Jean-François Lascoux
 Directeur Général Dale Carnegie Sud-Ouest
"The Boost Up program helps EPG recognise and develop talent within the company. Focused on building skills for future needs, this initiative has allowed numerous employees to grow in their current roles or transition to new responsibilities within the organisation"

Selected groups of our employees have taken part of the program, and as a result, have grown in their functions or have taken on a new responsibility within the division or other parts of the organisation.

Dale Carnegie was founded in 1912 and has been working to impact as many lives as possible through the transformational, self-improvement experiences they offer.

The partnership with Dale Carnegie is a good match for EPG: Their method is always the same, the objectives are custom for every company. For EPG, this was: being the inspiring employer of choice.

Diversity & Equality at EPS Spain

Reflecting on the evolution of diversity, equality and inclusion (DEI) at Euro Pool System (EPS) in Spain, Bartolomé Saro, Regional Director South, noted a significantly positive shift in team dynamics over the past years.



Bartolomé Saro, *Regional Director South*
 Patricia González, *HR Officer Region South*
 María Ramón, *HR Coordinator Region South*



The DEI journey of EPS Spain began in response to a Spanish governmental directive urging the formulation of an equality plan. Initially focusing on gender equality, the organisation soon broadened its scope to encompass diversity, recognising the diverse backgrounds of its workforce. In 2021, Patricia González and María Ramón, both HR professionals, initiated the DEI plan by establishing a team to explore DEI strategies, actions and targets, with the aim of going beyond mere compliance. Upon completion, the DEI plan involved establishing a baseline of workforce demographics, setting

actions and targets, implementing inclusive hiring policies such as anonymous selection processes, ensuring salary equity, and developing protocols to address harassment.

In the last year, regular review meetings with the DEI team ensured progress tracking and alignment with targets. Furthermore, new awareness campaigns were started and training initiatives to foster an inclusive workplace culture, such as a training on unconscious bias for depot managers.

Workers in the value chain

Our operations are part of a global value chain. It is our responsibility to identify and address potential human rights impacts across the value chain and to set up a due diligence policy on our suppliers and monitor the effectiveness of it.

As part of this, we identify actual and potential human rights impacts, and we prevent or mitigate potential adverse impacts throughout the supply chain. Next to that, we take into account upcoming legislative requirements on human rights and environmental due diligence (EU Corporate Sustainability Due Diligence Directive) and increasing market requirements.

Location in the value chain:

Upstream, Downstream

Time horizons: Short

Boundary: EPG

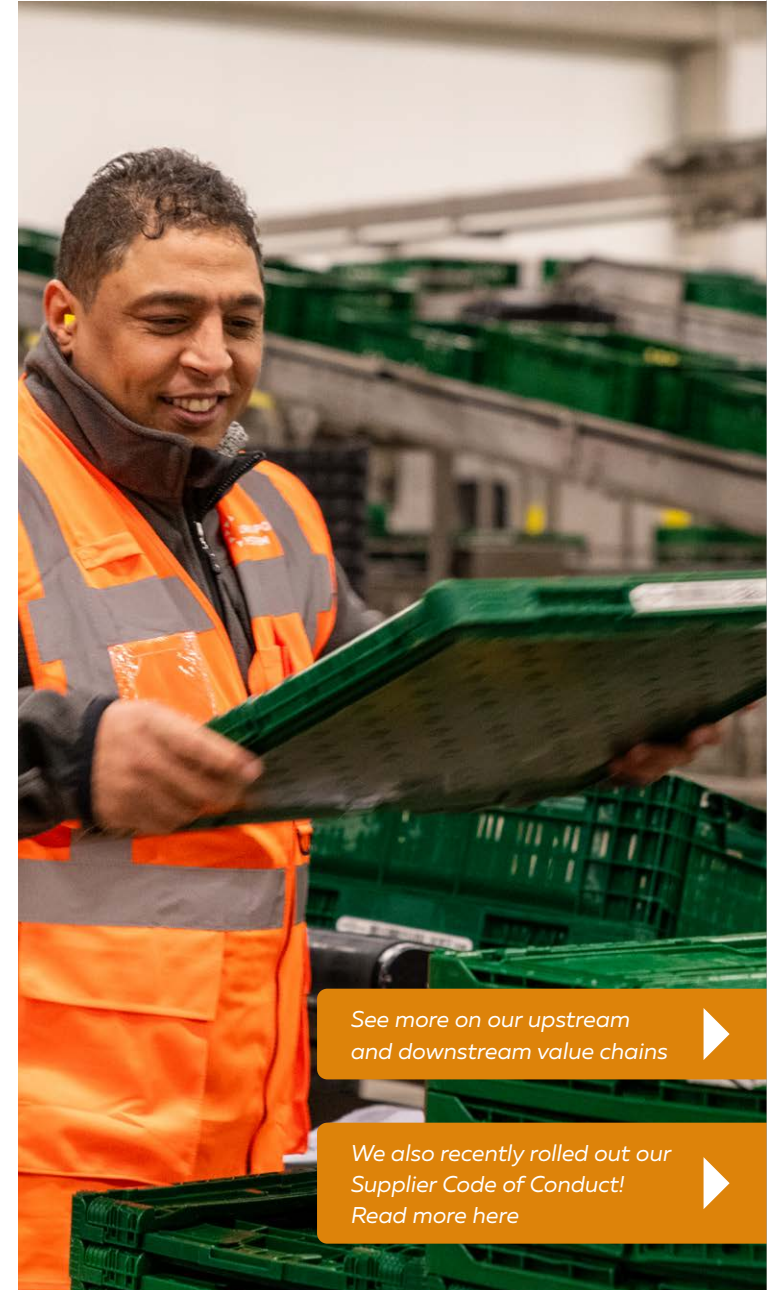
Our strategy

As an integral part of the value chain, we recognise our responsibility to uphold high standards of worker welfare throughout our operations and value chain. Central to our strategy is the establishment of a due diligence policy aimed at identifying and addressing actual and potential human rights impacts across our value chain. Through our commitment to due diligence and ethical practices, we ensure the well-being and

dignity of workers across our value chain while meeting regulatory obligations and fulfilling stakeholder expectations.

Results

In 2023, we have conducted a pilot to introduce social audits at LPR. The objective of the pilot was to determine which partner or audit standard is the best fit for LPR, and subsequently also for EPS. A total of 5 service centres and 5 carriers were part of the pilot. The scope of the social audit was on a broad spectrum of topics including social, health and safety, environment and biodiversity, climate change, business ethics and responsible sourcing. The pilot helped us to identify the key success factors for successfully conducting social audits. Based on these results we have selected SMETA (Sedex Members Ethical Trade Audit), the world's most widely used audit practice to understand and make improvements to working conditions and environmental performance in our business and supply chain. Our collaboration with SMETA has been implemented for both EPS and LPR from 2024 onwards.



See more on our upstream and downstream value chains [▶](#)

We also recently rolled out our Supplier Code of Conduct! [Read more here](#) [▶](#)

Consumers and end users

As a collaborative sustainable partner for the fresh food supply chain, we deem ensuring the safety of consumers essential. We have a positive impact on this by implementing various measures to safeguard the hygiene of trays and pallets as well as the products they transport.

These actions contribute significantly to maintaining cleanliness and ensuring that the materials meet high standards of hygiene. This proactive approach not only enhances operational efficiency but also aligns with health and food safety regulations, thereby fostering a safer and more reliable supply chain environment.

Location in the value chain: Downstream

Time horizons: Medium

Boundary: EPG

Our strategy

With dedicated resources allocated to our Safety, Health, Environment, and Quality (SHEQ) departments, we prioritise a culture where consumer safety is an important topic.

Specifically, in our operations, we are aware of the direct implications for food safety, particularly in mitigating microbiological and physical risks. Through stringent quality control measures and adherence to industry standards, we strive to uphold the highest standards of hygiene to safeguard consumer health and contribute to reducing food waste in the supply chain.

Results

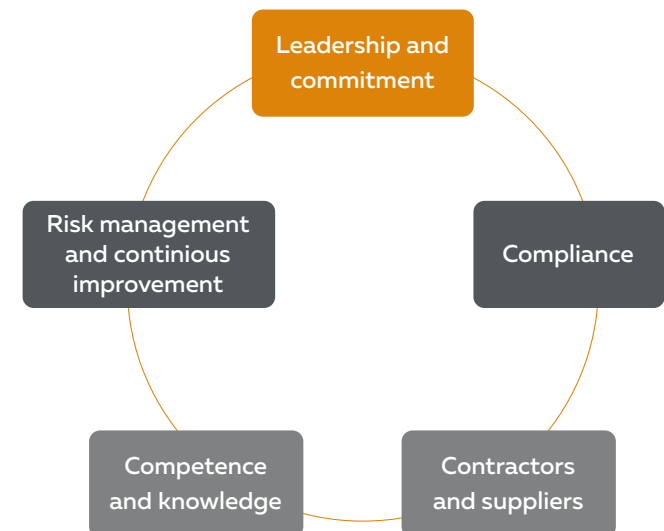
As a group we are actively preparing for the CSRD and the new reporting requirements. For that reason, we currently report on the activities and results of EPS, as LPR is working towards reporting on this topic in the future. As part of our 5-year plan for quality, hygiene, and food safety, we focus on leadership and commitment to generate a 'leading by example' culture. We do this through a leadership program for senior managers and regional or depot management. We focus on compliance with local and international regulatory requirements through monitoring and certification (ISO 9001, BRCGS Storage and Distribution) and by actively monitoring contractors and suppliers.

We also focus on competence and knowledge to guarantee that all colleagues have adequate capabilities to work according to quality, hygiene and food safety standards. Finally, risk manage-

ment and continuous improvement are key to understand and efficiently control quality, hygiene and food safety risks and look for control measures and improvements. This includes a speak up and complaint program and a customer satisfaction survey to effectively track and monitor performance. But also control checks such as internal microbiological control.

These 5 pillars are the basis for our long-term strategy, which will be elaborated in 2024.

For example, when we say creating a culture where health and safety is the priority, we will implement concrete projects to achieve that. Such as the implementation of the leadership program, standardise basic knowledge by e-training and chemical management.



Governance

Governance is key for our role in the supply chain and our operations. In this chapter, we outline the framework that guides our operations, emphasising organisational structure, the two-tier board model, and ethical business conduct and compliance. Our business conduct ensures that our operations are in line with our values and ethics through robust policies and our code of conduct. Next to that, we engage in political lobby activities to promote a circular economy in Europe. Effective governance not only provides structure to our sustainability initiatives but also plays a critical role in our organisational success.

We have one material topic on governance, namely business conduct.



Organisational structure and governance

Headquartered in Rijswijk, the Netherlands, Euro Pool Group is managed through two-tier board governance, with a Management Board and a Supervisory Board. In the text below, we carefully outline our Management Board and our Supervisory Board and its members.

Supervisory Board and Management Board

The Group has a so-called “two-tier board” (dualistic governance model). The Management Board is responsible for the strategic directions and the operations of the divisions of Euro Pool Group.

ESG Steering Committee

The Management Board acts as ESG Steering Committee. In the ESG Steering Committee the sustainability strategy and decisions of the Group are approved. In its decision-making process, it carefully balances the impact on both economic, environmental, and social factors and recognises that decisions have an impact beyond the organisation. The Management Board is informed about ESG matters in regular ESG Steering Committee meetings. The Supervisory Board is informed regularly about the ESG progress, and through yearly formal updates by the Management Board. The Group Sustainability Manager reports to the CFO, who is also end-responsible for non-financial reporting.

Supervisory Board

The Supervisory Board supervises the Management to ensure effective management and meets on a quarterly basis.

Audit, Risk & Compliance Committee

The Supervisory Board installed an Audit, Risk & Compliance Committee, an internal committee that reports back to the Supervisory Board. The Audit, Risk & Compliance Committee reviews the annual financial reporting, the risk management and the compliance of the group and meets quarterly.

Remuneration & Nomination Committee

The Remuneration & Nomination Committee reviews the remuneration policies for the Management Board and the Supervisory Board. The committee meets twice a year. Its duties also include preparing selection criteria and appointment procedures and periodically evaluating the scope and composition (including diversity) of the Management Board and the Supervisory Board.

Diversity & Governance

Euro Pool Group is committed to diversity, inclusivity, and equality. In response to the Dutch gender board legislation, we have set an aspiration to achieve one-third female representation in the coming years within our Supervisory Board, Management Board, and Senior Management. Currently, there are no female members in our Supervisory Board and Management Board. The Management Board, consisting of two members, saw no changes in 2023. In the Supervisory Board, three vacancies arose in 2023, but no female candidates were nominated.

In our Senior Management female representation increased from 23% in 2022 to 29% in 2023. Additionally, the percentage of women in our Senior Leadership Team (comprising 26 members) rose from 15% in 2022 to 27% in 2023. We have defined further actions to achieve our diversity objectives.

Risk management

Risk management is a critical function overseen by the Management Board, encompassing the design, implementation, and operation of our risk management and internal control system. In this system, the potential impact of strategic, operational, financial, and compliance risks, are considered. Mitigation measures are then implemented as necessary. The system undergoes annual evaluation, with further improvements identified and integrated. In 2023, we focused on identifying and assessing potential fraud risks, and emerging risks such as those associated with ESG regulation and the potential influence on future legislation.

Management Board Euro Pool Group



Name	Gerjo Scheringa
Function	CEO
Gender	Male
Age	57
Nationality	Dutch
Starting date	2014



Name	Ruud van der Steeg
Function	CFO
Gender	Male
Age	62
Nationality	Dutch
Starting date	2015

Supervisory Board Euro Pool Group

Name	Function	Gender	Nationality
Franky Depickere	Chairman	Male	Belgian
Christoph Kempkes	Vice-Chairman	Male	German
Philippe Appeltans	SB member	Male	Belgian
Thomas Schlich	SB member	Male	German
Arthur Swijter	SB member	Male	Dutch
Filip Vanaken	SB member	Male	Belgian
Christian Weseloh	SB member	Male	German
John Willems	SB member	Male	Dutch

Notes:

- Prof. Klaus Lutz resigned as Chairman of the Supervisory Board as per April 2024.
- Frank Depickere took over the Chairmanship as per April 2024.
- Christoph Kempkes joined the Supervisory Board as Vice-Chairman as of April 2024.

Business conduct

Business conduct

Through our processes and policies, we ensure ethical business conduct and legal compliance. There is a Code of Conduct, a Competition Law policy, an Anti-Bribery policy and a Whistle Blower policy that extends to third parties. In relationships with suppliers, we have a Supplier Code of Conduct. These policies help us navigate our impact on these topics.

Location in the value chain:

Upstream, Operations

Time horizons: Short, Medium, Long

Boundary: EPG

Our strategy

Central to our business conduct and corporate culture is our dedication to maintaining ethical standards and integrity. We prioritise ethical practices throughout our operations, supported by well-defined processes and policies. With suppliers, we enforce ethical standards through a supplier code of conduct, promoting transparency and accountability across our supply chain. Our whistle blower policy offers our employees and third parties the possibility to report any ethical issue or misconduct.

Code of Conduct

As a major European pooling operator, Euro Pool Group conducts its business in line with its corporate values and the highest possible standards that exist within the European pooling industry. With an entrepreneurial spirit, drive and commitment, we deal with all our stakeholders and the community around us with respect and integrity. We do what we promise, all in accordance with our values and applicable laws. Our Code of Conduct illustrates these values and provides the tools that guide us in making consistent, sustainable business decisions. It applies to all employees and officers of Euro Pool Group as well as to all people working for Euro Pool Group. It covers all areas that affect our business: human rights and rights of employees, product and workers safety, environmental stewardship, and responsible business conduct.

Supplier Code of Conduct

In 2023, we have established and rolled-out a Supplier Code of Conduct. Our suppliers and their subcontractors are expected to uphold the law, respect human and workers' rights, ensure product- and occupational safety, conduct their business with integrity, honesty, and transparency and share our values regarding the importance of environmental sustainability.

Whistleblower policy

Euro Pool Group is committed to do business honestly, with integrity and in a sustainable way.



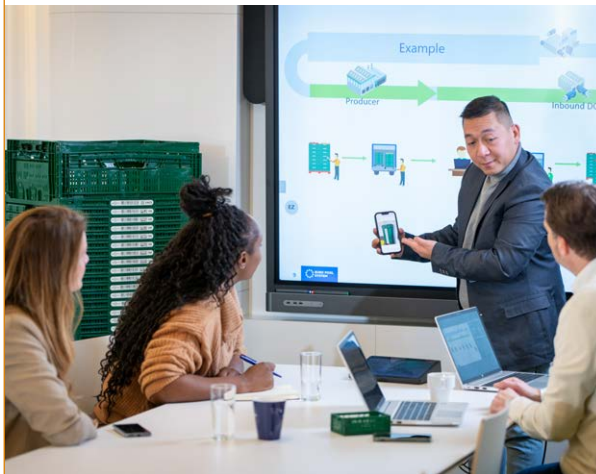
Part of this is to create a culture where all employees who have concerns about a (suspected) violation of our Code of Conduct or other misconducts can raise such concerns.

This is why Euro Pool Group has a whistleblower policy and reporting procedure in place. Our whistleblower policy also applies to third parties where all suppliers, service providers, contractors and sub-contractors of Euro Pool Group and their respective employees can raise their concerns. The policy covers concerns about legal compliance, public health and consumer protection, environmental damage and possible fraudulent or corrupt conduct or breaches of competition law.

[Read our Supplier Code of Conduct here](#)

Internal training and communication on compliance

We prioritise internal communication and compliance training for all employees. Through regular training sessions and an accessible internal compliance page, we ensure everyone understands and adheres to ethical standards and regulations. Our dedicated compliance page serves as a central resource for codes and policies. We also maintain a record of gifts to uphold our gift and hospitality policy. These efforts reinforce our commitment to integrity and accountability throughout the organisation.



Lobbying and political engagement

Euro Pool Group is not involved in political engagement in any way or form. EPG is, however, proud founder of and actively participating in the RPE (Reusable Packaging Europe), a lobby organisation within the pooling industry.

RPE plays a pivotal role in advancing the principles of a circular economy by representing the collective interests of companies engaged in reusable transport packaging systems. Established in 2020, RPE is dedicated to actively participating in European and national dialogues concerning sustainability, particularly within the framework of the Green Deal and Packaging and Packaging Waste Regulation.

Over the past year, the focus of RPE has been on advocating for the benefits of reusable transport packaging to EU policymakers and fostering understanding of the pooling industry's operations. Through collaborative efforts with other organisations within the industry, significant progress has been made in promoting circular economy practices, emphasising waste reduction and the importance of reuse over recycling. Moving forward, we remain committed to advancing the role of pooling models and reusable transport packaging in realizing the vision of a circular economy.

For more information see rpeurope.eu



Julie Guilbaud, Senior Legal Advisor, LPR and Secretary, Reuseable Packaging Europe

"I am proud that Euro Pool Group is partner of Reusable Packaging Europe to promote reusable packaging as a circular service. This topic is very close to my heart."



Appendix

Limited Assurance Letter

In preparation for the CSRD, we have chosen to subject our 2023 carbon emissions figures to a (voluntary) limited assurance review by Deloitte. This decision underlines our ambition to be serious with our CSRD reporting. It also familiarises our organisation with the auditing process and ensures the accuracy and reliability of our reported numbers.

Limited assurance report of the independent auditor on the sustainability information

To the members of the board of directors of Euro Pool System International B.V.

Our conclusion

We have performed a limited assurance engagement on selected KPIs included in the table on page 23 of the Sustainability Report 2023 of Euro Pool System International B.V. ("the Company" or "Euro Pool").

Based on our procedures performed and the assurance information obtained, nothing has come to our attention that causes us to believe that the sustainability KPIs selected for our limited assurance engagement are not prepared in all material aspects, in accordance with the applicable reporting criteria as included in the 'Criteria' section of our report and as included in Euro Pool's Sustainability Report 2023.

The scope of our limited assurance engagement was to provide limited assurance on the following selected sustainability Key Performance Indicators ("KPIs"):

Key Performance Indicator	Location of Reporting	Total EPG Value 2023 (ktonnes)
2023 Total EPG Scope 1 - Own operations	Page 23, Sustainability Report 2023	13
2023 Total EPG Scope 2 - Market-based	Page 23, Sustainability Report 2023	5
2023 Total EPG Scope 3	Page 23, Sustainability Report 2023	276

Basis for our conclusion

We have performed our limited assurance engagement on the Sustainability Information in accordance with Dutch law, including Dutch Standard 3000A 'Assurance-opdrachten anders dan opdrachten tot controle of beoordeling van historische financiële informatie (attest-opdrachten)' Assurance engagements other than audits or review engagements of financial statements (attestation engagements), which is a specified Dutch Standard that is based on the International Standard on Assurance Engagements (ISAE) 3000 'Assurance engagements other than audits or reviews of historical financial information'. This engagement is aimed to obtain limited assurance. Our responsibilities under this standard are further described in the 'Our responsibilities for the assurance engagement on the Sustainability Information' section of our report.

We are independent of Euro Pool in accordance with the 'Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten' (ViO, Code of Ethics for Professional Accountants, a regulation with respect to independence). This includes that we do not perform any activities that could result in a conflict of interest with our independent assurance engagement. Furthermore, we have complied with the 'Verordening gedrags- en beroepsregels accountants' (VGBA, Dutch Code of Ethics for Professional Accountants).

We believe that the assurance evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Criteria

The reporting criteria used for the preparation of the sustainability information are in the Sustainability Report 2023.

The sustainability data needs to be read and understood together with the reporting criteria. Euro Pool is solely responsible for selecting and applying these reporting criteria, taking into account applicable laws and regulations related to the reporting.

The comparability of sustainability information between entities and over time may be affected by the absence of a uniform practice on which to draw, to evaluate and measure this information. This allows for the application of different, but acceptable, measurement techniques.

Consequently, the sustainability information needs to be read and understood together with the criteria applied.

Corresponding information not assured

The sustainability information for the period 2022 has not been part of an assurance engagement. Consequently, the corresponding sustainability information and thereto related disclosures for the period 2022 is not assured. Our conclusion is not modified in respect of this matter.

Limitations to the scope of our assurance engagement

The sustainability information includes prospective information such as ambitions, strategy, plans, expectations, and estimates. Prospective information relates to events and actions that have not yet occurred and may never occur. We do not provide any assurance on the assumptions and achievability of this prospective information.

In the sustainability information, the calculations to determine and test the KPIs, are mostly based on assumptions and sources from third parties.

The assumptions and sources used are disclosed in Environment chapter of the ESG and further elaborated in the same report, as available on the website of Euro Pool. We have reviewed that these assumptions and external sources are appropriate, but we have not performed procedures on the content of these assumptions and external sources.

The references to external sources or websites in the sustainability information are not part of the sustainability information as included in the scope of our assurance engagement. We therefore do not provide assurance on this information.

Our conclusion is not modified in respect to these matters.

Responsibilities of the management board and the supervisory board for the sustainability information

The management board is responsible for the preparation and fair presentation of the sustainability information in accordance with the criteria as included in the 'Criteria' section, including the identification of stakeholders and the definition of material matters. The management board is also responsible for selecting and applying the criteria and for determining that these criteria are suitable for the legitimate information needs of stakeholders, considering applicable law and regulations related to reporting. The choices made by the management board regarding the scope of the sustainability information and the reporting policy are summarised in the Environment chapter of the ESG report.

Furthermore, the management board is responsible for such internal control as it determines is necessary to enable the preparation of the sustainability information that is free from material misstatement, whether due to fraud or error.

The supervisory board is responsible for overseeing the sustainability reporting process of Euro Pool System International B.V.

Our responsibilities for the assurance engagement on the sustainability information

Our responsibility is to plan and perform the assurance engagement in a manner that allows us to obtain sufficient and appropriate assurance evidence for our conclusion.

Our assurance engagement is aimed to obtain a limited level of assurance to determine the plausibility of information. The procedures vary in nature and timing from, and are less in extent, than for a reasonable assurance engagement. The level of assurance obtained in a limited assurance engagement is therefore substantially less than the assurance that is obtained when a reasonable assurance engagement is performed.

We apply the 'Nadere voorschriften kwaliteitssystemen' (NVKS, regulations for Quality management systems) and accordingly maintain a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and other relevant legal and regulatory requirements.

We have exercised professional judgement and have maintained professional scepticism throughout the review, in accordance with the Dutch Standard 3000A, ethical requirements and independence requirements.

Our limited assurance engagement included among others:

- Identifying areas where a material misstatement of the subject matter information is likely to arise, designing and performing procedures to address the areas identified and to obtain limited assurance to support our conclusion.

- Considering internal controls relevant to the examination in order to design assurance procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Determining that the published reporting criteria are suitable.
- Evaluating the appropriateness of the criteria applied, their consistent application and related disclosures in the sustainability information.
- Inquiry of knowledgeable persons, within the entity or outside the entity regarding the Sustainability KPIs in scope.
- Reviewing the processes and systems for data gathering, including the aggregation of the data of Sustainability KPIs in scope.
- Performing analytical review procedures, including inspection, observation, confirmation, recalculation, of the Sustainability KPIs in scope 2023 and evaluation of the KPI information through analysis of plausibility relationships.

We communicate with the Board of Directors regarding, among other matters, the planned scope and timing of the assurance engagement and significant findings that we identify during our assurance engagement.

Amsterdam, 18 July 2024

Deloitte Accountants B.V.

Signed on the original: A.J. Heitink

Colophon

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About the report:

This report covers Euro Pool System International BV, based in Rijswijk and is known as Euro Pool Group. Euro Pool Group has published this sustainability report to inform all its stakeholders about the new developments and challenges when it comes to ESG for Euro Pool Group. It is a consolidated report of the divisions Euro Pool System (EPS) and La Palette Rouge (LPR). The data collection is led by the Group Sustainability Manager in collaboration with an internal project group, with different roles, such as HR, Operations, and Communication. The CEO and CFO have reviewed the report.

Reporting period of 1 January 2023 to 31 December 2023.

Publication date: 23 July, 2024

