

EU-Taxonomie

No.	Disclosure requirement	Chapter	Additional information / exclusion
	Reporting in accordance with Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation)		This report does not constitute a disclosure in accordance with Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation).

ESRS 2 - General explanation

No.	Disclosure requirement	Chapter	Additional information / exclusion
BP-1	General basis for the preparation of sustainability statements	About Van Loon Group	The report has been prepared on a consolidated basis, applying the same scope of consolidation as applied to the financial statements, unless stated otherwise. The report covers the organisation's own operations and its upstream and downstream value chain. No information has been omitted from this report for reasons of commercial sensitivity. Van Loon Group has not made use of any exemptions.
BP-2	Disclosures in relation to specific circumstances		This sustainability report has not been verified by an external assurance provider. No financial reporting is included in this report. We apply the time horizons as prescribed in ESRS 1, section 6.4: short-term (1 year), medium-term (1-5 years), and long-term (more than 5 years). The reporting period for the sustainability statement corresponds with that of the financial statements (01-01-2024 to 29-12-2024). A certain degree of uncertainty applies to the calculations in the "Emissions" section because of assumptions within the value chain (scope 3). We continue to improve data reliability by obtaining more detailed information from our suppliers. All policy documents are available on the website.
GOV-1	The role of the administrative, executive, and supervisory bodies	Governance	
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	Governance	
GOV-3	Integration of sustainability-related performance in incentive schemes	Governance	From 2024, at least 20% of individual variable remuneration will be determined by a target linked to a sustainability theme.
GOV-4	Statement on sustainability due diligence	Governance	This report does not yet include due diligence mapping.
GOV-5	Risk management and internal controls over sustainability reporting	Governance	Van Loon Group does not yet have formalised risk management in place regarding sustainability reporting.
SBM-1	Strategy, business model(s) and value chain	About Van Loon Group , Our sustainability strategy	In 2024, Maltre B.V. was added to Van Loon Group's consolidation scope, representing an expansion of the convenience division within Van Loon Group's range of services and products. As of 2024, Q-food Belgium is not yet part of Van Loon Group's consolidation scope. 100% of Van Loon Group's revenue falls within the ESRS Food & Beverages sector. Van Loon Group is not active in the fossil fuels, chemical products, controversial weapons and/or tobacco industries.
SBM-2	Interests and views of stakeholders	Our sustainability strategy	
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model(s)	Our sustainability strategy	This report does not include a quantification of financial impacts. Van Loon Group has not carried out a resilience analysis.
IRO-1	Description of the processes to identify and assess material impacts, risks, and opportunities	Our sustainability strategy	
IRO-2	Disclosure Requirements in ESRS covered by the company sustainability statements	ESRS index	

ESRS E1 - Climate change

No.	Disclosure requirement	Chapter	Additional information / exclusion
E1.GOV-3	Integration of sustainability-related performance in incentive schemes	Governance	Reward schemes are linked to sustainability themes, not specifically to performance regarding greenhouse gas emission reductions.
E1-1	Transition plan for climate mitigation	Emissions	This report does not include an assessment of locked-in greenhouse gas emissions.
E1.SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model(s)	Emissions	This report does not include a climate risk analysis
E1.IRO-1	Description of the processes to identify and assess material climate impacts, risks, and opportunities	Our sustainability strategy	This report does not include a climate risk analysis
E1-2	Policy framework for climate mitigation and adaptation	Emissions , Energy management	Van Loon Group has not yet set any policy and targets regarding climate adaptation.
E1-3	Measures and resources related to climate change policy	Emissions	Implemented Emission Reduction Measures – Annual CO₂ Savings (2019–2024), SBTi Inventory Scope 1 en 2 Replacement/retrofitting of cooling systems with natural refrigerants (1,700 tCO ₂ , CapEx €888,491) Optimisation of factory footprints (1,000 tCO ₂ , CapEx €1,119,613) Electrification of the vehicle fleet (100 tCO ₂) Purchase of Dutch green electricity (8,500 tCO ₂ , OpEx €231,449) Reduction of environmental impact from other purchased electricity via energy labelling (9,000 tCO ₂) Scope 3 – Fossil Reduction in packaging materials, frozen storage, and fewer products/services used (5,200 tCO ₂) Fewer kilograms transported (3,300 tCO ₂) Acquisition of business premises (-800 tCO ₂) Reduced fuel consumption (1,000 tCO ₂) Cleaner waste processing (600 tCO ₂) Increase in employees with longer average commuting distances (-600 tCO ₂) Scope 3 – FLAG Lower purchase volume of beef (1,100 kilotonnes CO ₂) Higher purchase volume of pork (-200 kilotonnes CO ₂) Planned Emission Reduction Measures (2025–2030), SBTi Inventory These are detailed in the transition plan graphs. Intended investments have not yet been fully quantified.
E1-4	Objectives for climate change mitigation and adaptation	Emissions	The official near-term science-based target: Energy and industry Van Loon Group has committed to reducing absolute scope 1 and 2 GHG emissions by 66.20% by 2030 compared to base year 2019. Van Loon Group also pledges to reduce absolute scope 3 greenhouse gas emissions from purchased goods and services, capital goods, fuel- and energy-related activities, upstream transport and distribution, waste generated in operations, business travel, employee commuting, and the end-of-life treatment of sold products by 46.20% within the same timeframe. FLAG Van Loon Group commits to reducing absolute Scope 3 FLAG greenhouse gas emissions by 33.33% by 2030, compared to the base year 2019. * Van Loon Group is also committed to eliminating deforestation in its primary deforestation-related raw materials, with a target date of 31 December 2025. * This target includes FLAG emissions as well as removals. The Van Loon Group SBTi inventory at the time of target validation covers: 100% of Scope 1 and 2 emissions 70% of Scope 3 Fossil (excluding categories 3.9 Downstream transport and 3.10 Processing of sold products) 97% of Scope 3 FLAG (limited to beef and pork)
E1-5	Energy consumption and mix	Energy management	
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	Emissions	A certain degree of uncertainty is associated with the calculated Scope 3 emissions. Compared to the previous reporting period, Maltre has been added to the consolidation group; no correction (retroactive increase) has been made to the baseline year greenhouse gas emissions for this acquisition, as the impact on our 2024 footprint is less than 5%. Emissions were calculated using data from: CO2emissiefactoren.nl, SEC electricity labels, Agrifootprint database, RIVM database, US EEIO adjusted for inflation and exchange rates, DEFRA database, scientific studies, and proxy data from the supply chain. Wherever possible, actual activity data was used. If not available, extrapolations were made. Where extrapolation was not feasible, a spend-based approach was applied. The spend-based calculations for 2024 are as follows: 32% of Scope 3.1 (Purchased goods and services), 100% of Scope 3.2 (Capital goods), and 11% of Scope 3.6 (Business travel). Within Scope 3.1 (packaging), activity data was used for 58% of packaging material expenditure; 10% was directly extrapolated based on prior years' activity data. The total was then extrapolated to the full purchase value of packaging materials. Category 3.4 (Upstream transport & distribution) and 3.12 (Downstream transport & distribution): Due to a lack of representative activity data (litres of petrol and diesel), a distance-based analysis was used to estimate the scale of this category. The use of distance-based data is subject to assumptions and estimations, and no precise distinction can be made between different service providers. Category 3.10 (Processing of sold products): The volume of kilograms sold to industry was estimated based on a spend analysis. Spend analyses are inherently sensitive to uncertainties due to estimations and assumptions.
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	Emissions	Van Loon Group prioritises the reduction of greenhouse gas emissions within its own chains, we do not make use of greenhouse gas removals and carbon credits.
E1-8	Internal carbon pricing	Emissions	Van Loon Group does not apply internal carbon pricing.
E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	Emissions	This report does not contain any intended financial effects.

ESRS S1 - Own workforce

No.	Disclosure requirement	Chapter	Additional information / exclusion
S1.SBM-2	Interests and views of stakeholders	Our sustainability strategy	
S1.SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model(s)	Our sustainability strategy , Employee safety , Employee health and wellbeing	
S1-1	Policies related to own workforce	Employee safety , Employee health and wellbeing , Diversity, equity and inclusion	Van Loon Group respects the fundamental human rights of all its employees and acts in accordance with internationally recognised labour and human rights standards. Our policies on safety, health and well-being, diversity, equity, and inclusion are substantively aligned with the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines, and the Declaration of the International Labour Organization (ILO). Although our policies are aligned with the UNGPs, a formal human rights due diligence process is still under development. We have not yet implemented measures to provide or enable remedy in cases of negative human rights impacts. However, in situations where an issue or report arises, we make every effort to resolve this in a cautious and ethical manner. In practice, we already apply certain due diligence elements, such as risk assessments, engagement with employee representatives, and periodic monitoring and adjustment of our policies.
S1-2	Processes for engaging with own workers and workers' representatives about impacts	Employee safety , Employee health and wellbeing	Employees are represented through the joint works council, and employee input is gathered via pulse surveys. Due to the strong embedding of labour rights in national legislation, collective labour agreements, and employee representation structures, Global Framework Agreements are less necessary in this context. No additional measures have been taken for specific vulnerable or marginalised groups within our workforce.
S1-3	Recovery processes for negative impacts and channels for own workers and workers' representatives to raise concerns.	Diversity, equity and inclusion , Corporate integrity	Employees can report (socially) unsafe situations to their supervisors, or anonymously, via (external) confidential advisors and the whistleblower policy. This allows issues to be identified and addressed. Information about these options is available to all employees via the intranet, the employee handbook, and, in the case of the whistleblower policy, also on the website.
S1-4	Addressing material impacts on own workforce, and approaches to mitigate material risks and leverage material opportunities concerning own workforce, as well as the effectiveness of those measures	Employee safety , Employee health and wellbeing	
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Employee safety , Employee health and wellbeing	
S1-6	Characteristics of the undertaking's employees	Employee health and wellbeing , Diversity, equity and inclusion	
S1-7	Characteristics of non-employee workers in the undertaking's own workforce	Diversity, equity and inclusion	
S1-8	Collective bargaining coverage and social dialogue	Employee health and wellbeing	
S1-9	Diversity measures	Diversity, equity and inclusion	
S1-10	Fair remuneration	Employee health and wellbeing	All our own workers and non-salaried staff receive living wages, according to benchmark Mercer - Living Wage Report (Basic standard of living).
S1-11	Social protection	Employee health and wellbeing , Diversity, equity and inclusion	Salaried employees are covered by the social security system, which provides income protection in case of illness, unemployment, and industrial accidents, among other things. These employees also have the right to parental leave and a good pension scheme.
S1-12	Employment of persons with disabilities		Van Loon Group does not keep a record of the number of employees with a disadvantaged position in the labour market.
S1-13	Training and Skills Development indicators	Employee health and wellbeing	
S1-14	Health and safety indicators	Employee safety , Employee health and wellbeing	
S1-15	Work-Life Balance indicators	Employee health and wellbeing	
S1-16	Remuneration metrics (gender pay gap and total remuneration)	Diversity, equity and inclusion	In 2025, we are mapping the gender pay gap.
S1-17	Incidents, complaints, and serious impacts in the area of human rights	Diversity, equity and inclusion , Corporate integrity	Within Van Loon Group, discrimination falls under the umbrella term undesirable behaviour.

ESRS S4 - Consumers and end users

No.	Disclosure requirement	Chapter	Additional information / exclusion
S4.SBM-2	Interests and views of stakeholders	Our sustainability strategy , Affordability and accessibility	
S4.SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model(s)	Affordability and accessibility	
S4-1	Policies related to consumers and end-users	Affordability and accessibility	
S4-2	Processes for engaging with consumers and end-users about impacts	Our sustainability strategy , Affordability and accessibility	Van Loon Group currently does not have a direct communication channel specifically designed for consultation with consumers and end users regarding (potential) impacts. However, we do regularly engage in discussions with our customers, during which relevant topics – including potential effects on end users – may be addressed.
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	Affordability and accessibility	To date, Van Loon Group has not identified any significant negative impact on consumers or end users. Consumers and end users can contact us via email or telephone to raise complaints, concerns, or other comments. Incoming reports are carefully recorded and assigned to the responsible department or individual within the organisation to ensure appropriate follow-up.
S4-4	Taking action on material impacts on consumers and end-users, and approaches to mitigating material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	Market and consumer developments , Affordability and accessibility	
S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Affordability and accessibility	

ESRS G1 - Business conduct

No.	Disclosure requirement	Chapter	Additional information / exclusion
G1.GOV-1	The role of the administrative, executive, and supervisory bodies	Governance	
G1.IRO-1	Description of the processes to identify and assess material impacts, risks, and opportunities	Double materiality analysis , Animal welfare	
G1-1	Corporate culture and business conduct policies	Fair working conditions throughout the supply chain , Animal welfare , Corporate integrity	The training on corruption and bribery is aimed at commercial staff and senior management, as these roles are most exposed to risks of corruption and bribery. The whistleblower policy is tested annually. Whistleblowers are protected and will under no circumstances be disadvantaged as a result of their reporting.
G1-2	Management of relationships with suppliers	Our sustainability strategy , Fair working conditions throughout the supply chain , Corporate integrity	Van Loon Group applies a supplier policy with procurement conditions (focused on quality and sustainability) and a code of conduct aimed at ethical, social, and environmentally responsible business practices. From 2025 onwards, we will begin onboarding suppliers to the Sedex platform. Risk analyses will be conducted there based on Self-Assessment Questionnaires (SAQs) and risk scores. This is mandatory for A-suppliers and will be gradually expanded. Once suppliers are connected to Sedex, quality audits—where relevant—will also cover social and environmental topics, with follow-up through action plans. A confidential reporting system is available for internal and external stakeholders. In cases of serious violations, cooperation may be terminated, with a focus on improvement through dialogue and support.
G1-3	Prevention and detection of corruption or bribery	Corporate integrity	
G1-4	Confirmed incidents of corruption or bribery	Corporate integrity	
G1-5	Political influence and lobbying activities		For Van Loon Group, this reporting obligation is not material.
G1-6	Payment practices		For Van Loon Group, this reporting obligation is not material.