PLUKON food group



# FRESH IMPACT, FRESH FUTURE

READ OUR REPORT >>

# Table of contents


**Foreword Kees Kraijenoord** 3

**1. About Plukon Food Group** 4

**2. Sustainability at Plukon Food Group** 13

**3. Environment** 20

E1 Climate change 21

E3 Water 29

E4 Biodiversity and ecosystems 31

E5 Circular economy: Packaging 33

**4. Social** 35

S1 Own workforce 36

S2 Workers in the value chain 47

S4 Food safety 48

**5. Business conduct** 52

Corporate culture 53

**6. Entity-specific topics** 51

Animal welfare and responsible use of antibiotics 58

Alternative proteins 65

Valorisation of the whole bird 67

**7. Our way forward** 70

**8. Appendices** 71




## Fresh impact, Fresh future

This Sustainability Report is a publication of Plukon Food Group and includes reporting on the sustainability performance of the company, covering the period from 1st January to 31st of December 2025. The report was published on May 28th 2026.



Foreword by

**Kees Kraijenoord**

CEO Plukon Food Group

# We remain focused on our strategy and ambitions

In a world shaped by geopolitical uncertainty and rapid change, we remain focused on what we can control: executing our strategy and delivering on our 2030 ambitions. Our direction is clear. We want to be a leading, responsible food partner in Europe, combining sustainable growth, operational excellence and affordability. Across our chicken and meal production, throughout our supply chains and in our approach to health and nutrition, we continuously work to reduce environmental impact while maintaining high quality and accessibility.

## Sector trends and challenges

The poultry sector is undergoing profound change. Climate requirements are becoming stricter, transparency expectations are rising, and geopolitical developments continue to influence supply chains and energy markets. At the same time, society is debating the future of agriculture more intensively than ever.

In the Netherlands, the political climate toward our sector and agriculture in general has at times been critical. We are open to dialogue with our stakeholders, and are open to showing them in practice how responsibly and efficiently our sector operates.

## Strategic priorities

In 2025, we took important strategic steps. With the acquisition of Vega Insiders, we added a dedicated vegetarian production facility to our group. This allows us to accelerate growth in the plant-based segment and broaden our protein offering. At the same time, we strengthened our international position through the acquisition of Hidalgo in Spain, alongside continued growth in all our markets. Poultry remains one of the most efficient and accessible sources of animal protein, and demand continues to grow.

## Key events

2025 was also a year of concrete sustainability progress. Our Science Based Targets initiative (SBTi) targets were officially approved, confirming that our climate pathway aligns with the latest scientific insights. A strong example of supply chain collaboration is the innovative low-carbon soy chain we developed together with supply chain partners. By replacing conventional soybean meal in broiler feed with soy sourced through this new chain, the climate impact of retailer chicken products can be reduced by up to 38%. These are the kinds of partnerships that make real impact possible.

At our Sieradz facility in Poland, we focused on smarter packaging. By improving wrapping, redesigning cartons, and switching to paper-only labels, we significantly reduced plastic and paper use in 2025. These changes help cut waste, lower environmental impact, and support our circularity goals.

In addition, in the context of food safety, 89% of our production plants are certified to IFS Higher Level and/or BRCGS (Grade A or higher). These internationally recognised standards, based on HACCP and ISO principles, are applied across our production plants and verified through independent external audits. This means we reached, and even surpassed, our target of 80% by 2026.

## Achievements and challenges

We continue to invest in automation and our people. Automation does not mean less attention to employees, but it changes the nature of work. We commit to training and development so that our employees can grow with technological progress. Robotics and process innovation improve safety and ergonomics while creating new skill requirements and career opportunities.

We also focus on proper housing facilities for temporary workers. In a tight housing market, particularly in the Netherlands, this remains challenging. We therefore work closely with local authorities to realize certified, responsible housing solutions that meet high standards.

At the same time, we keep investing in our production plants and supply chains to further enhance sustainability, efficiency and quality. Balancing affordability with environmental responsibility in a volatile global context is not simple, but necessary.

## Goals & outlook

Looking ahead, we remain firmly committed to our 2030 objectives. A major milestone will be the first supply of renewable electricity from the Hollandse Kust West wind farm in the autumn of 2026. In one step, approximately 40% of the energy consumption across our eleven Dutch plants will become renewable, a significant acceleration of our decarbonization efforts.

The global food system faces complex challenges. But I am convinced that with our level of automation, strong regional positioning, close customer relationships and clear sustainability roadmap, we are well positioned to move forward.

I would like to express my sincere appreciation to our employees, partners and stakeholders for your dedication, trust and continued collaboration. Your collective commitment is what drives our progress and shapes our achievements. We will continue to invest in our people, in our technology, in our chains and in our partnerships, to ensure that we deliver sustainable, high-quality and affordable protein for their future.

With confidence, we continue our journey toward 2030.

We are pleased to present the 2025 Sustainability Report, offering insights into our sustainability journey over the past year.

# 1. ABOUT PLUKON FOOD GROUP

Plukon Food Group (Plukon) is an innovative player in the European food business, delivering poultry products, meals and salads, meal components, and alternative proteins to prominent food partners across Europe. With currently 41 locations across seven countries and employing over 12,000 people, we play a leading international role in translating customer needs into innovative products, concepts, and agricultural solutions. Plukon produces healthy and varied food for millions of Europeans that is affordable, accessible, and easy to prepare. Our motto is: 'Think Fresh. Act Fresh. Make Fresh.'



## Our organisation

### Mission
To provide responsible food across Europe, with sustainably produced ingredients and our emphasis placed upon the long-term needs of animals, the environment, and, of course, people.

### Vision
As a producer of fresh food, Plukon is at the heart of society. We understand that we owe the success of our company to that same society, and that awareness is deeply rooted in everything we do. We take our responsibilities towards people, animals, and the environment seriously. This is also in our own interest, because when we work in a socially responsible way, we can ensure the success of our company.

### Core values
#### Innovation
Innovation is essential for maintaining our future success. Every day, we work to create healthier, more sustainable and flavourful poultry, meals and salads, meal components, and alternative proteins. We aim to be a leader in the market in sustainability, animal welfare, product development, processes and packaging, and we collaborate with many institutions and innovators to achieve this. Through these efforts, we continuously develop new ideas for the future of our field.

#### Realism
With a growing global population, increasing pressure on natural resources, and rising energy and production costs, the challenges facing our food system are significant.

**Sustainability as the foundation of our core values, focus and building blocks**




At the same time, consumers in Europe still expect food that is tasty, healthy, diverse, safe, and environmentally friendly, while remaining affordable. These expectations, sometimes overlapping and sometimes conflicting, shape the way we work today and guide the plans we make for the future. We remain realistic about the challenges ahead and welcome everyone who is willing to join us in taking the next step forward.

#### Responsibility
As one of Europe's leading food companies, we feel jointly responsible for consumers' eating habits, and we aim to contribute to healthy, varied and safe menus through our products. We also recognise our responsibility toward the environment, animals and people.

# Company profile, plants, concepts & key figures

**4** concepts:
poultry, meals and salads, meal components, and alternative proteins






**405 tonnes**
of ready-made salads per week

Turnover
**€4.03 billion**

**41** plants across








**97 tonnes**
of ready-made convenience meals for retail and food service per week

**7** countries






**Net turnover segmented by geographical area**

| (in 1.000 euros) | 2025 | 2024 |
|---|---|---|
| The Netherlands | 981,005 | 926,704 |
| Germany | 886,023 | 744,385 |
| France | 595,629 | 561,080 |
| Belgium | 293,903 | 276,247 |
| United Kingdom (UK) | 282,094 | 226,475 |
| Spain | 291,782 | 210,351 |
| Poland | 248,582 | 195,225 |
| Denmark | 197,081 | N/A |
| Other EU countries | 203,720 | 181,736 |
| Other countries | 49,755 | 28,369 |

Equity
**€730.1 million**

**12 million**
broilers are supplied and slaughtered per week

We provide work for
**12,720 people**
of which
**9,349 people**
are our employees
in headcount

# Acquisitions in 2025

**Avícola Hidalgo**
In Spain, significant progress was made with the acquisition of 100% of the shares of Grupo Avícola Hidalgo in April 2025. Hidalgo is a family-owned business with over 60 years of experience in the poultry sector. The company started as a local distributor in the Sierra Norte de Madrid and has steadily grown into one of the main poultry companies in the Spanish market, operating in an integrated value chain from hatchery to product distribution across all sales channels. Grupo Avícola Hidalgo specializes in high-quality fresh and value-added poultry products. It serves a diversified customer base, including modern retail, B2B customers and foodservice companies in Spain. The company operates production facilities in the provinces of Madrid, Valladolid, and Toledo.

**Vega Insiders**
In June 2025, Plukon acquired the activities of Vega Insiders: an innovative producer of vegetarian and vegan products based in Udenhout, the Netherlands.

The acquisition strengthens the organisation with an experienced team and accelerates the integration of plant-based product development knowledge and expertise within the group. Vega Insiders develops and produces a wide range of vegetarian and vegan products, including plant-based minced meat, falafel, cheese bites, and bacon strips, for customers in retail, foodservice, and quick service restaurants.

**Closed plants**
The Hidalgo plant in Alpedrete (Spain) was closed in November 2025, with the traditional retail production transferred to the San Fernando plant. All 50 employees were offered alternative positions at other plants. However, due to commuting distances, only four employees accepted. In cooperation with the unions, a social plan was agreed to facilitate the termination of the labour contracts for the affected staff.





# Brands of Plukon

**Friki**
One of the most widely known brands for food companies and the hospitality industry in the Netherlands.

**Duc**
Varied chicken and turkey product range for the French retail market.

**Stolle**
Fresh and frozen poultry for the German retail and food service market.

**Frigallus**
Spanish brand for frozen chicken products, mainly for food service, food industry and export.

**Maiski**
Belgian brand for ready-to-heat meals, sauces and products based on poultry, meat and fish.

**Gallus Gallus**
Premium assortment of fresh chicken products for local retail, wholesale and food service markets in Spain.

**FairMast**
Animal-friendly chicken products for the German retail market with a label from the Deutsche Tierschutzbund.

**En un tris**
Spanish brand for refrigerated ready-to-heat chicken products.

**ROSE Poultry A/S**
Fresh, frozen, and processed chicken products that are produced in Denmark.

# Plants of Plukon Food Group

**The Netherlands**
1. Plukon Wezep + Head office
2. Plukon Goor
3. Plukon Blokker
4. Plukon Dedemsvaart
5. Plukon Ommel/Plukon Processing Ommel
6. Plukon Convenience Dronten
7. Plukon CFG Nijkerk
8. J.A. Ter Maten, Bunschoten-Spakenburg
9. J.A. Ter Maten, Bunschoten-Spakenburg
10. Munsterhuis, Saasveld
11. Plukon Udenhout

**Germany**
12. Plukon Visbek
13. Plukon Brenz
14. Plukon Gudensberg
15. Plukon Döbeln
16. Plukon Storkow
17. Optibrut, Nordhorn
18. Munsterhuis, Bad Bentheim

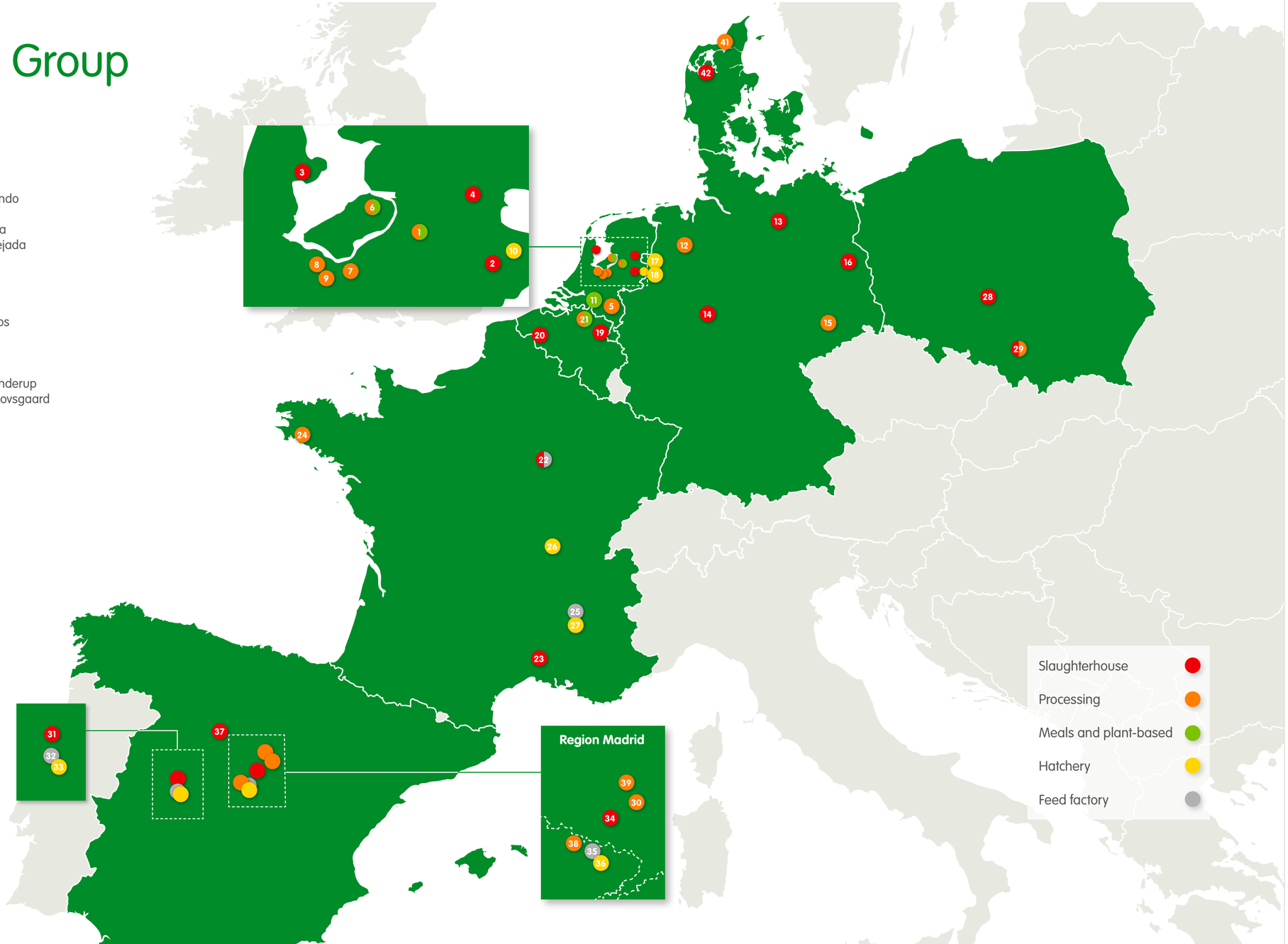
**Belgium**
19. Plukon Maasmechelen
20. Plukon Mouscron
21. Plukon Convenience Olen

**France**
22. DUC Chailley
23. DUC Saint-Bauzély
24. Voléfi Riec sur Belon
25. DUC Montmeyran
26. DUC Charolles
27. DUC Crest

**Poland**
28. Plukon Sieradz
29. Plukon Katowice

**Spain**
30. Plukon San Fernando
31. Plukon Cuacos
32. Plukon Casatejada
33. Ibergallus, Casatejada
34. Plukon Leganés
35. Plukon Pantoja
36. Plukon Pantoja
37. Plukon Íscar
38. Plukon Casarrubios
39. Sambau, Madrid

**Denmark**
40. ROSE POULTRY, Vinderup
41. ROSE POULTRY, Skovsgaard



# The poultry value chain

A chain of companies is involved in poultry production, each with its own specialised role. That supports cooperation and drives innovation. Plukon's impact extends beyond its own organisation: by working closely with all partners across the supply chain, we help improve sustainable practices throughout the entire sector.

In every country in which we operate, we manage poultry slaughtering and processing plants. Depending on the country, one or more upstream value chain activities, such as hatcheries, are also part of Plukon. Please refer to the visual on the previous page showing Plukon's locations for more detailed information for each country.

## Legenda

**Impacts, risks and opportunities:**

- Positive impact
- Negative impact
- Financial risk
- Opportunities

**PFG countries per section (owned or managed):**

## Upstream (partially owned)

### Breeding & genetics

Developing improved poultry breeds with enhanced performance and welfare.

### Feed

Producing nutritionally balanced poultry feed.

### Rearing and laying farms

Production of fertilised hatching eggs.

### Hatcheries

Hatching fertilised eggs into day-old chicks.

### Broiler farms & catching

Raising chickens for Plukon under either contract or integration models; and catching them for transport to the slaughterhouse.

### Transport

Moving live birds from broiler farms to Plukon's slaughterhouses.

**Impacts, risks and opportunities**

- Climate
- Biodiversity
- Animal welfare and responsible use of antibiotics
- Working conditions of workers in the value chain
- Food safety
- Management of relationships with suppliers
- Protection of whistleblowers
- Corruption and bribery

## Own operations

### Slaughter-houses

Stunning and slaughtering broilers at our facilities.

### Poultry processing

Cutting, deboning, (where applicable) preparing, and packing poultry products.

**Impacts, risks and opportunities**

- Climate
- Water withdrawal
- Circular economy: packaging
- Animal welfare and responsible use of antibiotics
- Valorisation of the bird
- Complementary proteins
- Working conditions
- Equal opportunities and opportunities for all
- Corporate culture
- Food safety
- Protection of whistleblowers
- Corruption and bribery

## Downstream

### Transport

Delivering poultry products from our processing plants to our customers.

### Customers

Supplying European based retailers, food service, and quick service restaurants, and trading with poultry products.

### Consumers

Preparing and consuming fresh, frozen and processed poultry products.

**Impacts, risks and opportunities**

- Climate
- Circular economy: packaging
- Valorisation of the bird
- Alternative proteins
- Food safety
- Protection of whistleblowers
- Corruption and bribery

# The vegetables value chain

Plukon began producing meals with vegetable components in 1999. Since then the daily volume of processed vegetables has grown significantly. In 2025, retailers in the Netherlands, Germany, Belgium and Denmark are supplied with fresh vegetables mixes, meals and salads. In the coming years, Plukon will focus on expanding its vegetable supply chains to additional countries.

## Legenda

**Impacts, risks and opportunities:**

- Positive impact
- Negative impact
- Financial risk
- Opportunities

**PFG countries per section (owned or managed):**

## Upstream

### Seed breeding
Developing new and improved vegetable seeds.

### Vegetable farms and horticulture
Producing vegetables.

### Supply chain organisation
Purchase and distributing vegetables.

**Impacts, risks and opportunities**

- Climate
- Biodiversity
- Management of relationships with suppliers
- Protection of whistleblowers
- Corruption and bribery

## Own operations

### Cutting and processing
Cutting and vegetable processing, and production of vegetable mixes, meals and salads.

**Impacts, risks and opportunities**

- Climate
- Water withdrawal
- Circular economy: packaging
- Equal treatment and opportunities for all
- Working conditions
- Corporate culture
- Food safety
- Protection of whistleblowers
- Corruption and bribery

## Downstream

### Transport
Delivering vegetable products from our production plants to our customers.

### Customers
Supplying European retailers with vegetable products.

### Consumers
Preparing and consuming fresh cut and ready to use vegetables and vegetable mixes, fresh meals and salads.

**Impacts, risks and opportunities**

- Climate
- Circular economy: packaging
- Alternative proteins
- Food safety
- Protection of whistleblowers
- Corruption and bribery

# The alternative proteins value chain

Plukon focuses on both 100% alternative-to-animal end products (alternative proteins) and hybrid meat products. Hybrid meats combine animal-based proteins (such as chicken) with alternative proteins. Plukon's alternative proteins are currently either plant-based, dairy-based (cheese) or fermentation-derived mycoproteins.

## Legenda

**Impacts, risks and opportunities:**

- Positive impact
- Negative impact
- Financial risk
- Opportunities

**PFG countries per section (owned or managed):**

## Upstream

### Seed breeding
Developing new and improved vegetable seeds.

### Arable farms
Producing protein sources (such as wheat, soy and chickpeas) and ingredients for mycoproteins (sugar beets and grains).

### Supply chain organisation
Purchasing and distributing ingredients for alternative proteins.

### Fermentation
Producing mycoproteins.

**Impacts, risks and opportunities**

- Management of relationships with suppliers
- Protection of whistleblowers
- Corruption and bribery

## Own operations

### Processing
Developing alternative protein products, either as standalone protein products or as components for meals and salads.

**Impacts, risks and opportunities**

- Climate
- Circular economy: packaging
- Working conditions
- Equal treatment and opportunities for all
- Alternative proteins
- Corporate culture
- Food safety
- Protection of whistleblowers
- Corruption and bribery

## Downstream

### Transport
Delivering alternative protein products from our production plants to our customers.

### Customers
Supplying European retail, quick service restaurants, and food service in the Netherlands, Germany, Belgium, Denmark and Sweden with alternative protein products.

### Consumers
Preparing and consuming alternative protein products.

**Impacts, risks and opportunities**

- Circular economy: packaging
- Alternative proteins
- Food safety
- Protection of whistleblowers
- Corruption and bribery

# Organisational structure and governance


Executive Board

## Executive Board

The Executive Board consists of four people and is collectively responsible for managing the company. The Board consists of four executive directors: Mr. Kees Kraijenoord (CEO), Mr. Johan Roijmans (CFO), Mr. Arie Endendijk (CPO), and Mr. Niels van Gestel (CCO). The Executive Board meets on a weekly basis to discuss all current and relevant matters within the organisation, including operational performance, financial results, market developments, ongoing projects, and key decision-making topics.

## Business Committee

The Business Committee addresses topics similar to those discussed by the Executive Board, but with a specific focus on their respective countries. The Business Committee meets on a biweekly basis. The Netherlands, Germany, and Belgium together represent a significant share of our market. Therefore, the committee comprises members of the Executive Board, together with Mr. Rainer Dullweber (Managing Director Germany), Mr René Welpelo (Managing Director The Netherlands), Mr. Ron Priem (Managing Director Belgium), and Mr. Philip Faes (Vice President Finance).

## Executive Committee

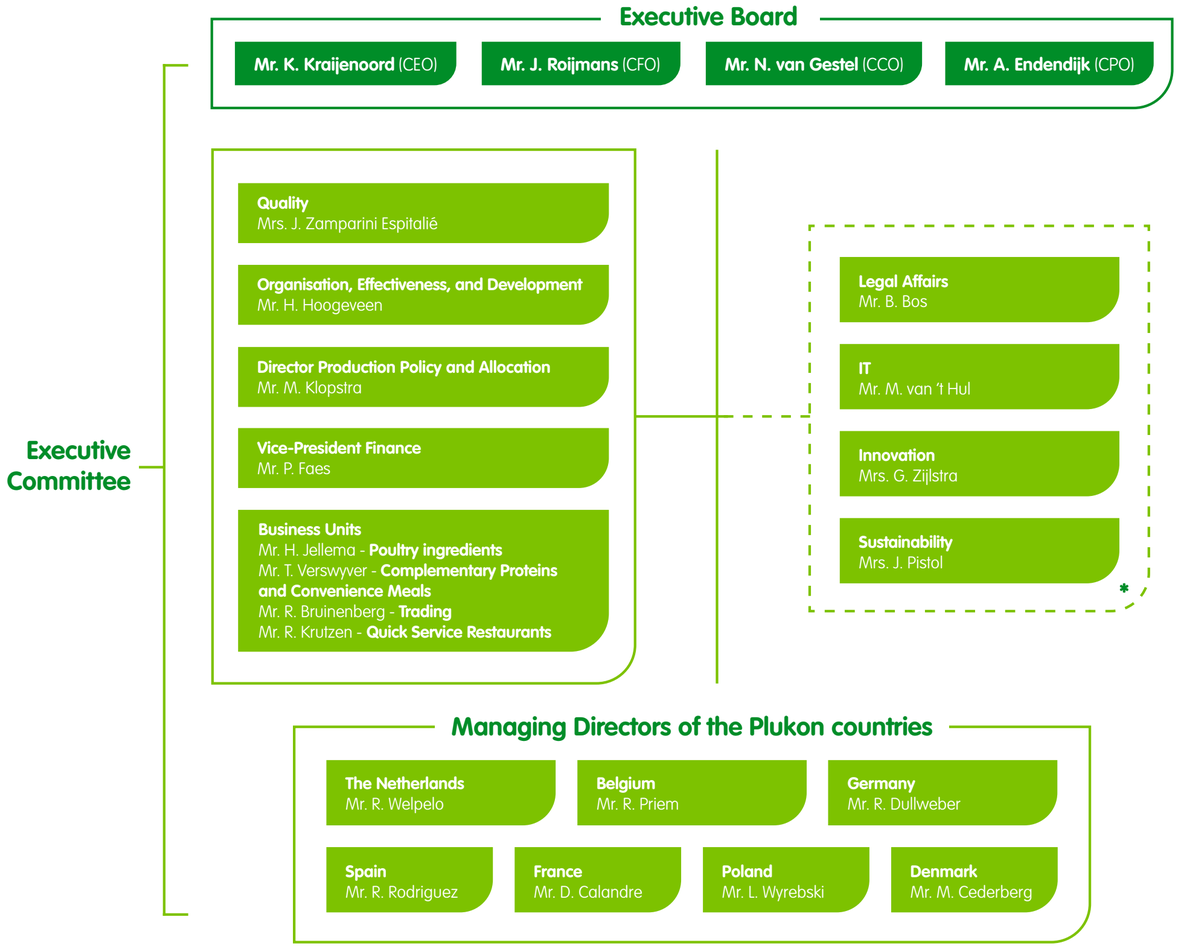
The Executive Committee of Plukon is responsible for the implementation of the business strategy. The Executive Committee consists of the Executive Board, the Managing Directors of the Plukon countries, the Business Unit Directors, the Vice President Finance, the Director Quality, Director Organisation Effectiveness and Development, and Director Production Policy and Allocation. They are joined by members of the Extended Executive Committee when relevant: the Innovation Director, Legal Affairs Director, the IT Director and the Corporate Sustainability Director. During the recurring four-week meetings they discuss strategic and financial oversight, governance, policies and operational decisions.

## Supervisory Board

The Supervisory Board consists of five members and meets five times per year. New members are nominated by the SvB and appointed by Plukon's four shareholders. Each shareholder appoints one member to the Supervisory Board. These members choose together one independent member. There are no members representing employees or other workers.

The Supervisory Board acts as the employer of the Executive Board, supervises and advises request and on its own initiative. In addition, important decisions of Plukon are submitted to the Supervisory Board for approval. The Supervisory Board has two committees: the Audit Committee (oversees risk management and control systems, annual and half-yearly financial reporting, company financing and pensions) and the Remuneration Committee (oversees remuneration of members of the Executive Board and Executive Committee).

The Executive Board holds periodic meetings with the Supervisory Board, with Executive Committee members participating on a regular basis. Recurring annual topics include sustainability, business continuity and the company's financial affairs. See next chapter for more details.




*These directors are part of the Extended Executive Committee and join meetings when relevant.

# Supervisory Board (SvB)




## Regular topics on the agenda of every SvB meeting

- CEO update
- Agri update
- Sales update
- Operations/investments
- Finance & Control
- HR
- Governance/legal
- Reflection Audit Committee
- Reflection Remco
- Strategy

## Gender:

100% male

## Frequency

5 regular meetings per year

### Mr. P. (Peter) Poortinga
Chairman SvB*
1961

Appointed on 1 April, 2023 as SvB member of Bankiva B.V.

*As of 1 July 2024, Chairman of the SvB of Bankiva

- Till 31 March, 2023 CEO of Bankiva B.V. (NL)
- Member of the Wageningen Ambassadors
- Chairman of the SvB of Solynta (Potato Genetic Com) as of 2021 to 14 September, 2023 (NL)
- As of 14 September 2023, CEO of Solynta (NL)
- Member of the SvB of Big Dutchman (GE)

### Mr. J.B. (Jürgen) Steinemann
1958

Appointed on 16 February, 2017, re-elected in 2021 as Chairman of the SvB of Bankiva B.V. and re-elected as member in 2025

Until 1 July 2024 Chairman of SvB, after 1 July Member of SvB of Bankiva B.V. and Chairman of the Remco in as of 1 January 2024

- CEO of JBS Holding GmbH (GE)
- Chairman of the SvB of Solynta, Wageningen (NL)
- Member of the SvB of Barentz International BV, Hoofddorp (NL)
- Vice Chairman of the SvB of Lonza Group AG, Basel (CH)
- Vice Chairman of the SvB of Big Dutchman (GE)
- Chairman of the SvB of Viega (GE)

### Mr. E. (Erich) Wesjohann
1945

Appointed on 28 May, 2015, re-elected in 2020 as SvB member of Bankiva B.V. and re-elected in 2024 as SvB member

- President of EW Group, an international holding with subsidiaries in breeding (poultry, fish and plants), diagnostics, nutrition and health

### Mr. H. (Hein) Brenninkmeijer
1974

Appointed on 16 August, 2021 as SvB member of Bankiva B.V. and re-elected in 2025 as SvB member

- Global Head Corporate Development at the HEINEKEN Company (NL)
- Advisory Board member By-Bar (NL)

### Mr. A. (Allard) Goldschmeding
1964

Appointed on 1 January, 2024 as SvB member of Bankiva B.V. and Chairman of the Audit Committee

- CEO Acomo N.V. (NL)
- Board member VEUO – Dutch Association of stock listed companies

# Audit Committee

## Roles & responsibilities

**Chairman:**
**Allard Goldschmeding**

**Members:**
- **Hein Brenninkmeijer**
- **Two partners of Plukon's Group audit team**
- **CFO**
- **Two members of Plukon's Group Finance & Control**

## Agenda

**March:** annual figures, results, auditor matters, risks, improvements

**May:** audit plan, results, auditor matters, risks, improvements

**September:** timing hard closure annual figures, budget, results, auditor matters, risks, improvements

**December/January:** management letter, budget, results, auditor matters, risks, improvements

## Gender:

100% male

## Frequency

4 regular meetings per year

# Remuneration Committee

## Roles & responsibilities

**Chairman:**
**Jürgen Steinemann**

**Member:**
**Erich Wesjohann**

## Agenda

**General:** vacancies, position changes, collective labour agreements, pay rise developments, organisation development, talent review, succession planning, sick leave development

**March:** HR agenda, settlement bonus

**August/September:** update annual reviews EB/EC members, mid-year review bonus targets EB & EC

**November:** bonus schedule next year, KPIs next year, remuneration EB members

## Gender:

100% male

## Frequency

3 regular meetings per year

# 2. SUSTAINABILITY AT PLUKON FOOD GROUP

Sustainability is embedded directly into Plukon's strategy, guiding how we reduce our environmental impact, improve animal welfare, support our employees, and strengthen long-term business performance. We focus on practical actions, such as lowering $CO_2$ emissions, reducing water use, and investing in valorisation of the chicken. These efforts help us meet today's needs while protecting the resources and wellbeing of future generations. By integrating sustainability into everyday operations, we aim to deliver measurable progress toward healthier communities, a more sustainable planet, and a resilient, future-proof business.






# 2025 highlights across the countries where we operate

### Denmark
JunkFood CPH hosted its annual 'JunkFood Championships' in connection with Denmark's National Food Waste Day and the UN's International Day of Awareness of Food Loss and Waste. The event focused on raising awareness of homelessness and social vulnerability while highlighting JunkFood's work in serving meaningful meals to people in need in Copenhagen and Aarhus. This initiative has become a key sustainability commitment for ROSE POULTRY in Denmark, reflecting our dedication to reducing food waste while supporting social inclusion and dignity.

### France
In Villiers-les-Hauts, nearly 100 guests gathered to inaugurate a brand-new poultry facility at SCEA du Bois Monsieur. The event brought together partners and local stakeholders to exchange insights on the economic, technical, and regional impact of such projects. The celebration highlighted strong collaboration and a shared commitment to high-quality, sustainable poultry production in France.

### Poland
In Poland, Employee Appreciation Day, Women's Day, and Men's Day were brought together into one meaningful celebration. Across the plants in Sieradz and Katowice, colleagues were recognized for their dedication, energy, and daily contributions. With small gestures and big smiles, the initiative reinforced a culture of appreciation, because people are at the heart of everything we do.

### The Netherlands
We believe that good food should always find its way to people. Each year, part of our fresh poultry products in the Netherlands is donated to the Dutch Food Bank to support vulnerable households. In 2025 alone, more than 80,000 products were donated. Our operations are carefully planned to align production with demand, but small surpluses can arise. When this happens, we donate these products to ensure that good food is used for its intended purpose and not wasted.

### Germany
We supported the German Children's Fund (Deutsches Kinderhilfswerk) with a Christmas donation, contributing to an organisation that focuses on children's rights, tackling child poverty, and promoting participation, play, education, and inclusion, aligned with the UN Convention on the Rights of the Child.

### Belgium
Since October 2025, Plukon has partnered with Happy Hours Market. This organisation collects surplus food from businesses and retailers and sells it at reduced prices to private customers through its own collection points in Brussels. Products that are not sold are donated to one of the fifteen charities with which Happy Hours Market collaborates.

As Plukon manages surplus stock on behalf of some of its clients, the company works with Happy Hours Market whenever excess products arise. In the final three months of 2025, this partnership helped save 3,000 kg of food from being wasted.



### Spain
With 25 Plukon volunteers, we planted 371 trees in the community of where we operate in Spain. With this initiative, we offset 112 tonnes of $CO_2$ (emissions associated with scope 1 – mobile combustion) and we reforested 0.28 hectares. We are very proud of our volunteers in Spain and their impact!

# Sustainability governance and implementation

To achieve our sustainability goals, we have established a clear governance structure that assigns roles, responsibilities, and decision-making authority across our organisation.

### Sustainability Team

In 2024, Plukon established a dedicated Sustainability Team at group level, operating across all countries in which we are active. The team, based in Wezep (NL), is led by the Corporate Sustainability Director, and includes the Sustainability Project Manager and the Climate and Environmental Manager.

This team coordinates and monitors the implementation of Plukon's ESG strategy at group level. For the environmental topics, the team leads policy development and drives implementation within each country. For the other material topics, responsibilities are embedded within the broader organisation (see governance descriptions per topic). In these areas, the Sustainability Team mainly supports the alignment of polices and data collection in accordance with ESRS requirements.

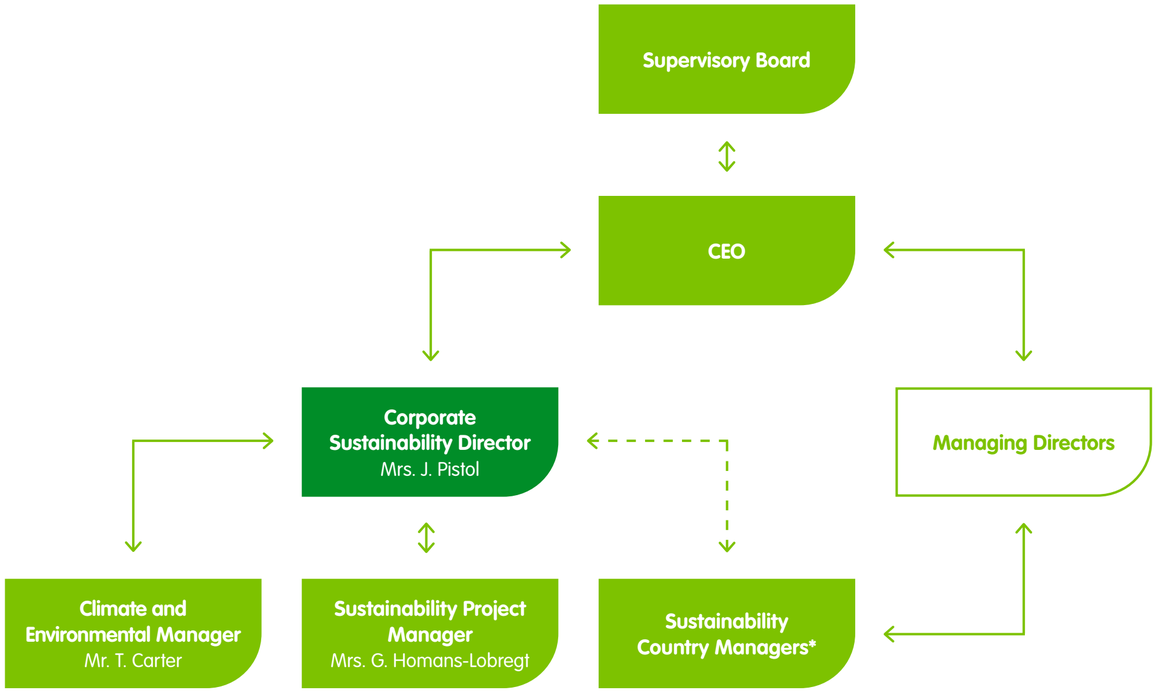
The team is also responsible for implementing sustainability regulations of the European Union within Plukon, including the Corporate Sustainability Reporting Directive (CSRD), the EU Deforestation Regulation (EUDR), the EU Taxonomy and the Corporate Sustainability Due Diligence Directive (CSDDD). In addition, they also coordinate the preparation of the annual Sustainability Report and maintain contact with external organisations such as the Science Based Targets Initiative (SBTi).

Plukon has a Sustainability-Linked Loan (SLL), that ties performance on three environmental, social, or governance (ESG) targets to the loan conditions (see the appendix for more information). The Sustainability Team is responsible for reporting on these targets.

### Country Sustainability Managers

The Country Sustainability Managers are responsible for translating market trends into actionable strategies, sharing insights with the Sustainability Team, assisting sales and marketing with sustainability-related matters, ensuring regulatory compliance, and facilitating audits. They also play a key role in sustainability reporting and the roll-out of the ESG-strategy in their country and work closely with the Sustainability Team to help drive progress towards our sustainability targets.

In 2024, Sustainability Managers were appointed in France, the Netherlands, and Spain, followed by Germany and Belgium in 2025. This strengthened the impact on the ground and improved insight and understanding of our business practices and their impact on local surroundings. In Spain, an Environmental Technician was added to the team. The main responsibilities of this role include the design, implementation, and monitoring of an Environmental Management System that ensures proper environmental management in activities defined as agricultural, industrial, and transportation at Plukon Spain.




***Sustainability Country Managers**

**France**
**Sustainability Manager**
Mr. M. Alessandri

**Spain**
**Sustainability Manager**
Mrs. R. Trucharte

**Environmental Technician**
Mrs. B. Honrado

**Germany**
**Sustainability Manager**
Mrs. K. Glurich

**The Netherlands**
**Sustainability Manager**
Mrs. G. Borghuis

**Belgium**
**Sustainability Manager**
Mrs. M. Hetzheim a.i.

# Driving sustainability forward

In recent years, Plukon has expanded rapidly across Europe, and Spain has been an important part of that growth. As the business expanded, so did the need for a stronger, more connected approach to sustainability. Regina Trucharte, Country Sustainability Manager for Spain, plays a vital role in Plukon's international Sustainability Team, a group of nine specialists spread across Europe.

"Spain's strong agricultural sector and high climatic variability make sustainability a critical factor for our operations. Changing weather patterns in Spain directly affect water availability for our plants, animal welfare, and the spread of diseases such as avian influenza. These developments increase operational, health and supply chain risks, requiring strong prevention, contingency planning, and adaptation measures. For Plukon Spain, sustainability is therefore not just a regulatory requirement, but a business necessity."

> "I am proud to be part of a young and innovative team that acts with conviction and believes in the value of doing things right."

**Collecting environmental data**
"In 2025, we made significant progress in strengthening our sustainability management. We improved the collection of environmental data, especially on packaging, food loss and the sourcing of feed ingredients. This resulted in better traceability, reliability and comparability of information and reinforced our ability to monitor performance and manage regulatory compliance more effectively. With additional EU regulations expected to tighten in 2026, Plukon Spain remains committed to integrating sustainability criteria into our business operations."

**Continuous learning**
"As Sustainability Manager for Plukon Spain, I am motivated by the opportunity to help build a responsible production model aligned with the company's strategy. Today's rapidly changing global context requires continuous learning, adaptation and close attention to new national and international regulations. My goal is to reduce our environmental impact, ensure compliance, create value by coordinating teams, and translating group-wide ambitions into concrete actions for Spain. I am proud to be part of a young and innovative team that acts with conviction and believes in the value of doing things right."

**Strengthening sustainability performance**
"Our customers, including major retailers, closely monitor our sustainability performance and appreciate transparent communication. Internally, we are strengthening our sustainability culture, increasing awareness, ownership and cross-departmental collaboration to embed responsible practices throughout the organisation."



Regina Trucharte
Country Sustainability Manager Spain

## ESG Committee

To strengthen the sustainability culture throughout the organisation, Plukon established the ESG Committee end 2024. The committee is composed of the CEO, CFO, Corporate Sustainability Director, and the Manager External Reporting and Internal Control. Meeting every six weeks, the committee ensures that sustainability is embedded in both Plukon's core values and day-to-day operations. The Corporate Sustainability Director informs the ESG Committee on sustainability topics, sharing results, developments and challenges. During these meetings, subjects such as the European sustainability legislation, the Sustainability Report and the Sustainability-Linked Loan (SLL) are discussed.

## Governance of sustainability

The Corporate Sustainability Director reports directly to the CEO, who in turn reports to the Supervisory Board on sustainability matters. Responsibility for achieving the sustainability targets lies with the business owners of the topics (see next section). The Sustainability Team ensures that the Executive Board, the Supervisory Board and the (Extended) Executive Committee are fully informed about all relevant sustainability matters and how these have been addressed during the reporting period.

The Executive Board is accountable for the preparation of the KPIs in accordance with the applicable criteria. The Executive Board is also responsible for establishing internal controls necessary to ensure that KPI preparation is free from material misstatement, whether due to fraud or error. Ultimately, the Executive Board holds overall responsibility for sustainability and managing the organisation's impacts on the economy, environment, and people. Implementation of sustainability policies is delegated to the appropriate members of the (Extended) Executive Committee. All significant changes and policies related to sustainability are submitted for approval to the relevant members of the Executive Committee and in some cases the full committee. The CEO provides final approval of the Sustainability Report.

## Governance of the material topics

Plukon has identified several environmental, social and governance material impacts, risks and opportunities (IROs). For each topic, four key roles and responsibilities have been defined to ensure effective implementation and progress towards the goals:

- **Business owner:** a senior manager, who oversees the management of the material topic and is end-responsible.
- **Policy owner:** the functional lead responsible for developing and implementing policies and serving as the first point of contact.
- **Data owner:** the business information manager or data specialist responsible for ensuring the quality and integrity of the data.
- **Project team expert(s):** the specialists on specific topics or representatives from various Plukon countries involved in the topic.

This clear delineation of roles ensures accountability and effective management of each material topic. Roles are reviewed annually and adjusted where necessary, with the consent of the business owner. In the chapters on the material topics, the role assignments within Plukon are explained for each topic.

## Sustainability performance in incentive schemes

Sustainability performance is incorporated into the incentive schemes of the CEO, CFO, and all country Managing Directors. Their remuneration is linked to successful reporting and the collection of auditable data for the first official CSRD report covering the 2027 financial year. For the CEO, the incentive scheme also includes the successful integration of new acquisitions in line with Plukon's business strategy plan established in 2025.

| ESRS | Material topic | Sub-topics | KPI | Target | Location in the value chain |
|---|---|---|---|---|---|
| E1 | Climate Change | Climate change mitigation | ton $CO_2$-eq | 42% reduction of scope 1 and scope 2 GHG emissions by 2030 (base year: 2022) | ↗ ↻ ↘ |
| | | | | 25% reduction of scope 3 (non-FLAG) GHG emissions by 2030 (base year: 2022) | |
| | | | | 30.3% reduction of scope 3 FLAG GHG emissions by 2030 (base year: 2022) | |
| | | | | No-Deforestation across Plukon's primary deforestation-linked commodities, with a target date of December 20, 2026 | |
| E3 | Water | Water withdrawal | Water withdrawal per tonne of live weight (l/kg) | Reduce water withdrawal per tonne of live weight (l/kg) to below 3.5 by 2030 | ↻ |
| E4 | Biodiversity and ecosystems | Impacts on the extent and condition of ecosystems | | • Achieve full compliance with EUDR by the end of 2026<br>• Achieve full-compliance with our no-deforestation commitment by the end of 2026, aligned with the updated SBTi FLAG guidance and corresponding SBTi target-setting adjustments | ↗ |
| E5 | Circular economy: packaging | Resource inflow | To be decided | Align with PPWR regulation in 2026 | ↗ ↻ ↘ |
| | | Resource outflow | | See inflow | |
| S1 | Own workforce | Working conditions | % employees covered by a collective bargaining agreement | Every year, 100% of employees is covered by a collective bargaining agreement | ↻ |
| | | | % of employees that use their paid statutory and non-statutory holidays | In 2030, 100% of employees use 90% of their paid statutory and non-statutory holidays | |
| | | | Number of accidents at work | Every year, we strive for 0 accidents | |
| | | | Sick leave | Every year, we strive to have less sick leave than the industry standard per country | |
| | | Equal treatment and opportunities for all | % of women in senior management and board functions | 35% of women in senior management (= C minus 2) and board functions by 2030 (baseline: 28% in 2022) | |
| | | | % of our top management positions that are filled internally | Our goal is to ensure that 75% of our senior management positions are filled internally | |
| S2 | Workers in the value chain | Working conditions | To be decided | To be decided | ↗ |
| S4 | Consumers and end-users | Food safety | % of our production plants certified to IFS Higher Level and/or BRCGS (Grade A or higher) | 80% of our production plants certified to IFS Higher Level and/or BRCGS (Grade A or higher) by 2026 | ↗ ↻ ↘ |
| | | | Number of public recalls | Every year, we strive to have 0 public recalls in all our operating countries | |
| G1 | Business Conduct | Corporate culture | | No target | ↗ ↻ ↘ |
| | | Protection of whistleblowers | | No target | |
| | | Management of relationships with suppliers | % of suppliers that have signed Code of Conduct | 100% of Plukon's suppliers has signed Code of Conduct by 2027 | |
| | | Corruption and bribery | | No target | |
| ES | Animal welfare and responsible use of antibiotics | | Number of poultry slaughterhouses equipped with a no-tilting and gas stunning system | Add one no-tilting and gas stunning system at our slaughterhouses each year | ↗ ↻ |
| ES | Alternative proteins | | Turnover and sales of products based on alternative proteins | Become a top 3 player in the European alternative protein market by 2035 | ↻ ↘ |
| ES | Valorisation of the whole bird | | | No target | ↻ ↘ |

**Location in the value chain:** ↗ Upstream | ↻ Operations | ↘ Downstream

Our ESG strategy is based on the double materiality assessment conducted in 2024, in accordance with the CSRD and the European Sustainability Reporting Standards (ESRS) requirements. The assessment identified Plukon's material impacts, risks and opportunities (IROs) across our operations and value chain. An overview of the assessment process is provided in the appendix. The accompanying visual summarises the material impacts, risks and opportunities (IROs), including their definitions, the primary affected areas within our value chain, and the respective time horizons.

The Omnibus I package simplifying the EU sustainability rules, has not affected our sustainability ambitions. We remain committed to our established sustainability strategy and continue to advance our due diligence approach. As part of our broader human rights and environmental responsibilities, we adhere to the United Nations Guiding Principles on Business and Human Rights (UNGPs) and will achieve full implementation across our operations and value chain in 2027.

We have already taken several steps to strengthen our due diligence system and align with the social and environmental requirements of the ESRS. We have developed an EUDR protocol, building on our earlier deforestation- and conversion-free soy policy and are now working on the final updates and preparation for implementation by the end of 2026. Our first Code of Conduct was introduced in 2024. In 2027, we will launch the Supplier Code of Conduct, which is currently under development. Through joint initiatives with value chain partners, we work to map supply chains, identify and address risks, and create meaningful positive impact. In addition, we collaborate with value chain partners to improve traceability, assess significant risks, and implement mitigation measures.

We are progressing towards full integration of due diligence processes across the organisation in line with CSRD requirements and the forthcoming Corporate Sustainability Due Diligence Directive (CSDDD), with the target of full compliance by 2029. This contributes to a more systematic identification, prevention, mitigation and remediation of actual and potential adverse impacts, operationalising the UNGPs and the OECD Guidelines throughout our upstream and downstream value chain.

# Stakeholder engagement

Stakeholder engagement allows us to proactively address the needs and expectations of all parties with a vested interest in our organisation. By sharing information, gaining valuable insights, and fostering greater support, we can make more informed decisions and achieve project outcomes that benefit both Plukon and our stakeholders. This process helps build stronger connections, trust, confidence, and backing for our key initiatives.




### Colleagues

- Presentations, trainings, appraisals
- Well-being, working conditions, personal development
- Affected stakeholder

### Work Councils

- Meetings
- Well-being, working conditions, personal development
- Affected stakeholder

### Customers

- Presentations & meetings, customer service, work visits
- Alternative proteins, product innovation, long-term agreements, certifications
- Affected stakeholder

### Financial institutes

- Presentations & meetings & dialogue sessions
- Sustainability Linked-Loan (SSL) for PFG, awareness of our sustainability efforts
- User of sustainability information

### Suppliers

- Annual engagement and pilot projects on e.g. sustainablity and innovations. Purchasing, presentations & meetings, collection of scope 3 data
- Streamlined supply chain
- Affected stakeholder

### Universities and other science institutes

- Presentations, Learning & Development
- Recruitment, participation in scientific research
- User of sustainability information

### Farmers

- Through mailing of information, questionnaires, Plukonnect news updates, Plukon Account Manager visits & annual gatherings/presentations
- Concept criteria information/ compliance (e.g., BLK (NL), ITW (DE) and AEBEA (FR)), collection of scope 3 data, updates on prices, or other developments in the field
- Affected stakeholder

### Sector and trade organisation(s)

- AVEC, Nepluvi, Instituut voor Waardecreatie
- Knowledge sharing and best practices
- User of sustainability information

### End-consumers

- Through information on packages
- Correct information
- Affected stakeholder

### NGOs and societal organisations

- Meetings, visits, mailing
- Animal welfare improvement/ assurance, concept criteria development
- User of sustainability information

### National/local governments/EU

- Strict respect of the legislation, answers when required from the authorities, visits
- Company ranking by the food authorities, permit authorisation
- User of sustainability information

### Logistics & transport partners

- Operational planning and collaboration, collection of scope 3 data
- Streamlined supply chain
- Affected stakeholder

### Shareholders

- Meetings and reports
- Review of strategy
- Affected stakeholder

- Type of engagement
- Outcome and topic of engagement
- Affected or user of sustainability information

# Stakeholder definitions

## Customers

- European retailers based in the Netherlands, Belgium, Germany, Poland, France, Spain, Denmark, Sweden, Finland, United Kingdom and Ireland.
- Food-service and quick service restaurants (QSR)
- High-end of the international food industry

## Logistics & transport partners

Partners that support us in supplying our products to our customers throughout Europe

## Sector and trade organisation(s)

Sector organisations throughout Europe (poultry)

## Colleagues

Our colleagues, for who we provide a supportive and inclusive workplace where each of them feels valued and empowered

## Suppliers

- Food suppliers
- Packaging suppliers
- Technology suppliers
- Maintenance/service suppliers
- Employment agencies

## National/local governments/EU

Governments that have authority in the regions where we are active

## Universities and other science institutes

Universities and other science institutes

## Works Councils

A representation of our colleagues who are involved in corporate policy and personnel interests

## Poultry farmers

Poultry farmers supply the company. The success of these individual farms is crucial to the overall supply chain's success and continuity. Together with these farmers, we continuously work on innovations to enhance animal welfare and health.

## Shareholders

EW Group, de Heus

## Financial institutes

Financial institutes, such as banks and insurers

## End-consumers

People enjoying our products:

- Our fresh, frozen, and processed poultry products
- Fresh ready-to-eat and ready-to-heat meals
- Meal components
- Full-meal salads
- Alternative proteins

## NGO's/societal organisations

Independent, typically non-profit organisation that operates outside government control that wants to solve a social, societal or scientific problem

## Internal and external stakeholders

# 3. ENVIRONMENT

Our business both impacts and depends on the environment. Across our value chain, we contribute to climate change, resource use, and biodiversity impacts, while environmental developments increasingly affect how we operate. Understanding this two-way relationship is key to managing our responsibilities and future resilience.

Sustainability is now a fundamental condition for doing business. We are strengthening our insight into our impact on climate, environment, animals, and people, and embedding this into our decision-making. Through investments in energy efficiency, renewable energy, and responsible water use, we work to reduce emissions, minimize waste, and improve our overall environmental performance.



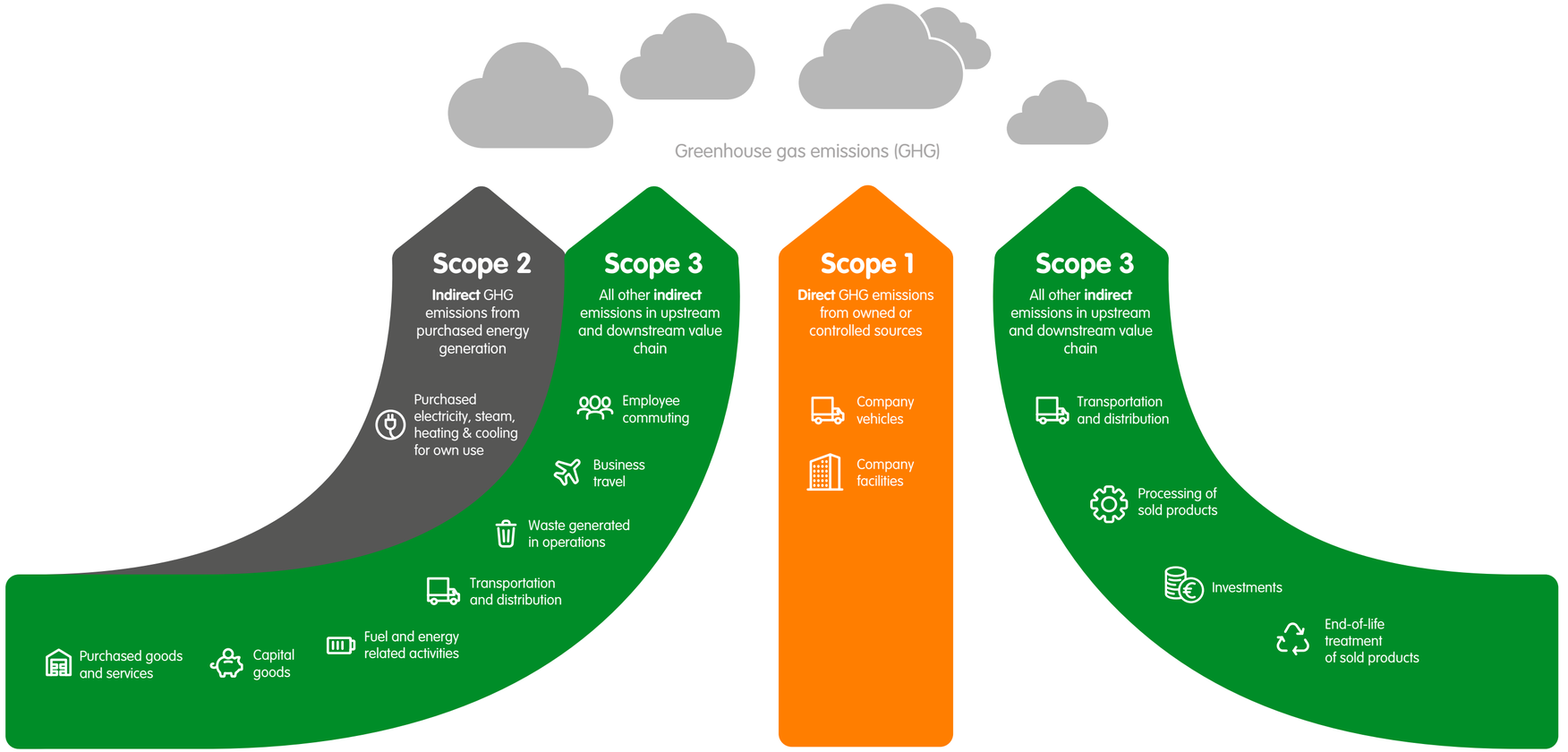
# E1 Climate change

## General information

| | |
|---|---|
| Material impact and risk | Climate change |
| Sub-topics | Climate change mitigation |
| Definition | Climate change refers to our capacity to mitigate climate change through the reduction of 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. |
| Impacts | **Actual, negative**<br>• Impact on the planet due to $CO_2$ emissions from the use of fossil fuels, electricity and refrigerants (scopes 1 and 2)<br>• Impact on the planet due to $CO_2$ emissions from the sourcing of poultry and vegetables, packaging materials, transport upstream and downstream and the consumption of products (scope 3) |
| Value chain | Upstream, own operations, downstream |

## Governance

| | |
|---|---|
| Business owner | Corporate Sustainability Director |
| Policy owner scope 1 and 2 | • Climate and Environmental Manager<br>• Sustainability Country Managers<br>• Production Policy and Allocation team |
| Policy owner Scope 3 Poultry / feed | Chief Procurement Officer (CPO) |
| Policy owner Scope 3 Alternative proteins | Business Unit Director Complementary Proteins and Convenience Meals |
| Policy owner Scope 3 Transport and packaging | Managing Directors and Chief Procurement Officer |
| Data owner | Climate and Environmental Manager |
| Project team experts | • Country Controllers<br>• Supply Chain Managers<br>• Managing Directors<br>• Country Sustainability Managers |




**Direct and indirect emissions (scope 1 and 2)**
Direct emissions are those generated at our own production plants, such as from heating and cooling our buildings, and using fuel for our fleet of vehicles (scope 1 emissions). Indirect emissions result from the production of the energy we purchase and use, including electricity, district heating, fuel for outsourced transportation, and electricity for electric vehicles (scope 2 emissions).

**Emissions in the value chain (scope 3)**
This includes emissions across our entire supply chain, from raw materials to the end product, covering activities such as producing feed for broilers and emissions at the farm level. In the food production industry, the majority of emissions come from the value chain.

Climate change is one of the most pressing global challenges and has direct implications for food systems, value chains and long-term business resilience. As a food-producing company, Plukon both contributes to and is affected by climate change through direct and indirect greenhouse gas (GHG) emissions across our operations and value chain. Addressing these impacts is therefore a strategic priority.

Plukon continues to grow as a company, responding to increasing demand for protein and expanding its operational footprint across markets. This growth is accompanied by increased production volumes and, without intervention, rising absolute emissions.

Plukon's climate approach focuses on reducing emissions from its own operations and energy use (scope 1 and 2), while also addressing the more complex and material emissions associated with agriculture, feed production, logistics, and other upstream and downstream activities (scope 3 emissions). By prioritising efficiency, renewable energy and responsible sourcing (supported by improved data quality), Plukon aims to decouple growth from emissions, and support a resilient, responsible protein supply for the future.

## Targets

Plukon has committed to setting science-based GHG emission reduction targets aligned with the goals of the Paris Agreement. In June 2023, we formally committed to the Science Based Targets initiative (SBTi) to develop near-term targets consistent with a 1.5°C scenario. The SBTi is a globally recognised organisation that supports companies in setting emission reduction targets based on the latest climate science. Limiting global warming to 1.5°C is critical to reducing the frequency and severity of climate-related risks, such as heatwaves, droughts and flooding, which pose increasing challenges to food systems and agricultural value chains.

To ensure that our emission reduction targets are robust and credible, an accurate understanding of Plukon's carbon footprint is essential. In August 2023, Plukon launched a comprehensive carbon footprint baseline study covering the entire Plukon Food Group. With the support of an external climate foot printing consultant, GHG emissions were, and continually are, mapped across our own operations and the full value chain. The baseline was developed in accordance with the GHG Protocol, using 2022 as the base year.

In autumn 2024, the results of the baseline study were reviewed and approved by the Executive Board and presented to the Executive Committee as the basis for reduction scenario analysis and target validation. Following internal review and approval, Plukon submitted its near-term science-based targets to the SBTi for validation in December 2024. In June 2025, the SBTi officially approved our submitted targets.

**Plukon's near-term science-based targets**
Based on this baseline and in line with SBTi requirements, Plukon has committed to the following near-term emission reduction targets, all compared to a 2022 base year:

**Scope 1 and scope 2**
Plukon commits to reducing absolute scope 1 and scope 2 GHG emissions by 42% by 2030.

**Scope 3 (non-FLAG)**
Plukon commits to reducing absolute scope 3 (non-FLAG) GHG emissions by 25% by 2030.

**Scope 3 FLAG**
Plukon commits to reducing absolute scope 3 FLAG GHG emissions by 30.3% by 2030, using the FLAG sector pathway. This target includes FLAG-related emissions and removals and reflects the material contribution of agriculture and feed production to Plukon's overall climate footprint.

**No-deforestation commitment**
In line with SBTi FLAG requirements, Plukon commits to no deforestation across its primary deforestation-linked commodities, with a target date of 20 December, 2026*.

*This is in line with the newest SBTi instructions of March 2026

## FLAG approach and target coverage

Forest, Land and Agriculture (FLAG) targets are mandatory for companies operating in land-intensive sectors, including poultry processing. As required under the SBTi FLAG framework:

- Near-term targets must cover at least 95% of FLAG-related Scope 1 and 2 emissions, where applicable.
- Near-term targets must cover at least 67% of Scope 3 FLAG emissions.

Plukon's targets have been developed to meet these coverage thresholds and reflect the company's commitment to addressing emissions across its full agricultural value chain.

The base year emissions data and target boundaries may be refined over time to reflect acquisitions, divestments, and ongoing improvements in data quality and methodological accuracy. Any such updates will be transparently disclosed in future reporting. Over 2025, eleven new acquisitions (in Denmark, Spain, Poland, Germany and the Netherlands) will be included, the significant impact on the total emissions resulted in the recalculation of the 2022 baseline.




## Policy

### Sustainability Policy

The Sustainability Policy defines Plukon's broader commitments across climate change, responsible sourcing, animal welfare, resource use and value-chain engagement, and provides overarching principles that guide decision-making, risk management and long-term value creation.

### Environmental Policy

Plukon's approach to climate change is underpinned by its Environmental Policy, which sets out our commitment to reducing environmental impacts across our operations and value chain, including climate change mitigation and adaptation, resource efficiency, biodiversity protection, and legal compliance. The policy provides a consistent framework for identifying, managing, and continuously improving environmental performance across all entities under Plukon's operational control (see page 7 for an overview of our entities).

Together, these policies establish the governance framework for Plukon's approach to climate change. To translate these principles into effective action, Plukon focuses on understanding where emissions occur across its value chain and on prioritising mitigation efforts accordingly.

### Climate Mitigation Policy

Other policy documents are our Climate Mitigation Policy and Climate Transition Plan. These are still under development, including the integration of recent acquisitions, and are a key focus area in 2026. During this phase, Plukon is further refining these documents, with the objective of completing the group-level framework and preparing for a phased roll-out at country and plant level from 2027 onwards.

As a basis for these documents, we have conducted a Climate Risk Analysis in 2025.

Plukon's carbon footprint analysis for the 2022 base year shows that the majority of the company's greenhouse gas emissions originate from scope 3. The largest contribution comes from the purchase of poultry, driven primarily by feed production, electricity usage at farm level, and emissions associated with manure management. Upstream and downstream transport represent a significant contribution. Furthermore, additional sources include purchased ingredients and packaging.

These insights confirm that effective climate action for Plukon must extend beyond its own operations and address emissions across the agricultural value chain. Plukon's Climate Mitigation Policy therefore focuses on scope 3 and FLAG emissions, while continuing to improve energy efficiency and reduce emissions from its own operations (scopes 1 and 2).

The Climate Mitigation Policy will define the principles, priorities, and responsibilities that guide Plukon's approach to reducing GHG emissions.

Plukon conducted a Climate Risk Analysis to identify and assess the physical and transition risks that climate change poses to our operations and value chain. The outcomes of this assessment will inform the further refinement of Plukon's Climate Mitigation Policy and the Climate Transition Plan and support long-term business resilience.

## Climate Risk Analysis

As part of its CSRD reporting obligations, Plukon conducted a comprehensive Climate Risk Analysis to identify and assess the physical and transition risks associated with climate change across our operations and value chain. The analysis covers all countries in which Plukon operates and key parts of the value chain, including feed ingredient production, poultry and vegetable farming, production locations, and logistics. It assesses risks under two different climate scenarios and three time horizons.

### Physical climate risks

The analysis identifies physical climate risks as the most significant long-term threats to Plukon's business continuity. These risks are primarily linked to:

- Increasing temperatures and more frequent and intense heatwaves
- Water stress
- Extreme weather events (such as floods, storms and wildfires)
- The spread of pests and infectious diseases

Poultry farms, vegetable production and feed ingredient sourcing are particularly exposed due to their direct dependence on climatic conditions. In Southern Europe, risks related to heatwaves, droughts and wildfires are more pronounced, while in Northern and Central Europe flooding, heat stress and water availability pose growing challenges.

### Transitional risks

In addition to physical risks, the analysis identifies several transition risks related to the shift towards a low-carbon economy. Key transition risks include:

- Rising costs associated with GHG pricing mechanisms
- Increased regulatory requirements for emissions and deforestation-free supply chains
- Higher investment needs for low-emission technologies
- Changes in consumer preferences

While these risks are expected to materialise primarily in the short to medium term, their financial impact will depend on regulatory developments, market responses, and the pace of technological change.

The outcomes of the climate risk analysis inform Plukon's approach to resilience, adaptation and long-term planning. Identified risks feed into ongoing work on supplier engagement, sourcing strategies, water and energy efficiency measures, and the prioritisation of investments aimed at strengthening operational robustness under changing climate conditions.

Climate risks are progressively embedded into strategic decision-making, including scenario analysis, capital allocation and long-term planning processes.

### Identifying opportunities

The climate risk analysis also highlights potential opportunities, such as increasing demand for lower-carbon protein sources, efficiency gains from technological innovation, and reputational benefits from proactive climate action. The outcomes of this qualitative assessment provide a foundation for further quantitative scenario analysis and will continue to inform Plukon's climate strategy, risk management and transition planning.

## Climate Transition Plan

Plukon's Climate Transition Plan provides a structured roadmap to reduce GHG emissions across all scopes, including FLAG emissions. It translates group-level climate ambition and science-based targets into realistic, operationally feasible actions across the business and value chain. The transition plan serves as a core management and planning tool, guiding investment prioritisation and strengthening the credibility of our climate commitments.

The Transition Plan is built around two complementary and parallel reduction pathways, reflecting the different levels of control and influence Plukon has over its emissions sources: an asset-based pathway for scopes 1 and 2, and a value-chain pathway for scope 3 emissions.

**For scopes 1 and 2**, Plukon applies an asset-based pathway that enables the identification and assessment of emission reduction opportunities at country, site and process level. This approach enables detailed identification of emission sources within individual assets, such as production lines, heating systems and logistics equipment, and supports prioritisation of technically and economically feasible reduction measures.

**For scope 3**, where emissions largely sit outside Plukon's direct operational control, the transition plan follows a value-chain pathway. This pathway focuses on sourcing decisions and collaboration with suppliers, farmers and logistics partners. It is designed to help identify where Plukon has the greatest potential leverage to influence practices, specifications and performance, rather than treating scope 3 categories as undifferentiated aggregates.

Together, these pathways ensure that the transition plan addresses emissions comprehensively across the value chain, while recognising practical differences in responsibility, influence and implementation.



Image: Feed mill Montmeyran



**Key transition levers by scope**
The Climate Transition Plan identifies group-level transition pathways and potential levers for each scope. These represent identified opportunities that will be further assessed, modelled and prioritised at country and site level as part of the next phase of transition planning.

### Scope 1: direct emissions
Potential levers include the gradual phasing out and electrification of natural gas and propane, replacement of diesel in owned transport, and electrification of heat systems, forklifts and fossil fuel–powered machinery. These measures are considered scalable and can be implemented through a staged approach, combining quick operational improvements with longer-term technology replacement. The focus on standardised equipment and proven technologies enables relatively fast implementation with limited disruption to production.

### Scope 2: purchased electricity
Scope 2 emissions represent some of the most immediate and cost-effective opportunities for emission reduction. Identified levers include increasing the use of self-generated renewable electricity, improving energy efficiency, and increasing the share of electricity purchased from renewable sources, for example through guarantees of origin.

These actions typically involve minimal operational disruption, provide greater protection from volatile energy prices and can deliver attractive payback periods, particularly when combined with efficiency measures.

### Scope 3: value chain emissions
Given that scope 3 emissions account for the majority of our footprint, the Transition Plan places strong emphasis on value-chain engagement opportunities. Priority areas under assessment include:

- Purchased goods and services, particularly live poultry and feed, where levers focus on alternative sourcing, certified no-deforestation soy, lower-input feed ingredients, and collaboration with farmers on housing, heating, litter management and manure handling.
- Transport, both upstream and downstream, through engagement with logistics partners, route optimisation, exploration of alternative fuels and improved data on distances, fuel types and load factors.
- Ingredients and packaging, through regional sourcing, supplier engagement and specification optimisation (adjusting material types, formats or performance requirements) to reduce reliance on high-impact inputs.

**From attribution to reduction potential**
A central principle of the Climate Transition Plan is linking emissions attribution to realistic reduction potential. For assets, this means understanding how energy use is distributed across processes, which systems supply those processes, and how equipment is operated in practice. This provides a structured basis for identifying both near-term optimisation opportunities and longer-term investment needs.

For the value chain, emissions are disaggregated into underlying activities and drivers, such as feed composition, farming practices, transport distances and performance indicators. This allows Plukon to distinguish between emissions driven by scale and those driven by practice, and to assess where changes in specifications, sourcing or collaboration can deliver meaningful reductions.

**Implementation and governance**
While the Climate Transition Plan is defined at group level, its development and future implementation are inherently local. Country teams, Plant Managers and Sustainability Managers play a key role in validating feasibility, identifying constraints and sequencing actions in line with operational realities. The Transition Plan is therefore developed iteratively, combining group-level direction with local insight and continuous data improvement. This is achieved through structured meetings with site leadership, plant visits across all locations, and the use of existing audit frameworks (ISO 14001 and ISO 50001, where applicable). We are aligning our mapping approach with the ISO 14001 methodology and systematically comparing outcomes with our emissions data findings.

Over time, this process will result in a progressively more granular and robust transition plan for each site and priority value-chain segment.

The Climate Transition Plan is designed as a living framework. As data quality improves, technologies mature and external conditions evolve, identified pathways and levers will be further assessed, prioritised and updated to ensure alignment with Plukon's science-based targets, investment priorities and long-term resilience objectives.

## Actions

During 2025, Plukon implemented and initiated a range of climate-related actions across its operations and value chain. These actions reflect existing operational priorities, energy and efficiency programmes, and supplier engagement initiatives. They were were not yet systematically derived or steered through Plukon's Climate Transition Plan, which is under development.

The actions described in this section, therefore represent concrete measures already taken or underway, as well as clearly defined initiatives that are being prepared for implementation. As the Climate Transition Plan is finalised and operationalised, these existing and planned actions will be reviewed, prioritised and integrated into a more structured decarbonisation pathway aligned with Plukon's science-based targets.

### Scope 1 & 2

A significant share of our decarbonisation efforts focuses on reducing direct operational emissions (scope 1) and indirect emissions from purchased electricity (scope 2) through energy efficiency improvements, electrification of equipment, and optimisation of industrial utilities across its production plants.

**Energy efficiency and process optimisation**

In Spain, an alkali absorption-based cooling system was installed at the Leganés facility, replacing conventional refrigeration technologies that rely on electricity-driven compressors and fluorinated refrigerants. The system operates using thermal energy and enables the recovery of waste heat from industrial processes, such as boilers and exhaust systems. In addition to reducing electricity consumption, the use of ammonia-based refrigerants reduces the environmental risks associated with fluorinated gases.

Further process optimisation was implemented in Cuacos through the installation of variable speed compressors, which automatically adjust their output to actual compressed-air demand. Compared with fixed-speed compressors, this technology significantly reduces electricity consumption and peak power demand. In Íscar, an air tunnel cooling system with automated temperature control and heat recovery was introduced to improve process efficiency and reduce cooling-related energy consumption.

At the Casarrubios del Monte facility, a heat recovery system has been integrated into the $CO_2$ abatement process. It captures heat from exhaust gases and reuses it within the production process. This improves thermal integration and reduces the need for additional energy inputs.

Similar measures were implemented in Germany. At the Storkow site, aeration blowers in the wastewater treatment plant were replaced with high-efficiency equipment, reducing electricity consumption by approximately 26.8 MWh annually. Additional operational improvements are expected to generate further energy savings. At the Visbek facility, the replacement of a steam boiler improved thermal efficiency and reduced natural gas consumption by approximately 700 MWh per year.

Additional equipment upgrades were implemented at the Brenz site, where both a vacuum pump and compressed air system were replaced with newer, more efficient machines, resulting in significant electricity savings.

In Belgium, several upgrades targeted energy-intensive utility systems. At Maasmechelen, lamella pumps and compressed air systems were replaced with more efficient equipment, while at the Olen site cooling compressor operations were optimised to reduce unnecessary electricity consumption.

**Electrification**

At the Cuacos site in Spain, electric forklifts were introduced to replace fossil fuel-powered internal transport equipment, eliminating on-site combustion emissions associated with material handling.

In Belgium, the Mouscron facility implemented a heat pump system to partially replace fuel-oil-based heating. Heat pumps transfer thermal energy rather than generating it through combustion, which significantly reduces direct emissions from heating.

To support the gradual electrification of mobility, electric vehicle charging infrastructure was installed at the Mouscron site in Belgium as well as at facilities in Sieradz and Katowice in Poland.

### Metrics: our energy consumption and emissions

| E1-5: Energy consumption and mix* ** *** | Unit | 2025 | Comparative (2022 base year) |
|---|---|---|---|
| Fuel consumption from coal and coal products | MWh | 41,286 | 27,698 |
| Fuel consumption from crude oil and petroleum products | MWh | 101,504 | 75,192 |
| Fuel consumption from natural gas | MWh | 215,371 | 227,206 |
| Fuel consumption from other fossil sources | MWh | 13,881 | 10,255 |
| Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources | MWh | 0 | 0 |
| **Total fossil energy consumption** | **MWh** | **372,042** | **340,350** |
| Share of consumption from nuclear sources in total energy consumption | % | 69% | 71% |
| Consumption from nuclear sources | MWh | 61,487 | 77,075 |
| Share of consumption from nuclear sources in total energy consumption | % | 11% | 16% |
| Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) | MWh | 107,394 | 64,498 |
| Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources | MWh | 0 | 0 |
| The consumption of self-generated non-fuel renewable energy | MWh | | |
| **Total renewable energy consumption** | **MWh** | **107,394** | **64,498** |
| Share of renewable sources in total energy consumption | % | 20% | 13% |

| Total energy consumption | MWh | MWh/tonne | MWh/tonne |
|---|---|---|---|
| Total energy and gas consumption per tonne of live weight for specific Netherlands, Belgium, German, French, Spain, Denmark and Poland sites) | MWh/€ | Belgium: 0.21<br>Germany: 0.54<br>Denmark: 0.30<br>Spain: 0.59<br>France: 0.51<br>Netherlands: 0.33<br>Poland: 0.14 | Belgium: 0.21<br>Germany: 0.48<br>Spain: 0.78<br>France: 0.59<br>Netherlands: 0.40<br>Poland: 0.22 |

*The data is subject to change due to acquisitions, divestments and data quality refinement and enhancement
**The 2025 acquisition of Vega Insiders has been excluded from this scope
***The results have been rounded up to 1 point behind the decimal where appropriate

## Metrics

| E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions* ** *** | | | | |
|---|---|---|---|---|
| | Retrospective | | | |
| | Base year (2022) | Comparative 2024 | 2025 | % 2025 / 2024 |
| **Scope 1 GHG emissions** | | | | |
| Gross scope 1 GHG emissions (ton $CO_2$-eq) | 282,160 | 326,773 | 348,741 | 6.7% |
| **Scope 2 GHG emissions** | | | | |
| Gross location-based Scope 2 GHG emissions (t$CO_2$-eq) | 77,300 | 72,071 | 77,044 | 6.9% |
| Gross market-based Scope 2 GHG emissions (t$CO_2$-eq) | 80,536 | 116,529 | 89,278 | -23.4% |
| **Significant scope 3 emissions** | | | | |
| | Base year (2022) | Comparative 2024 | 2025 | % 2025 / 2024 |
| Total Gross indirect (Scope 3) GHG emissions (t$CO_2$-eq) | 3,750,734 | 4,752,821 | 5,097,989 | 7.3% |
| 1 Purchased goods and services | 2,800,640 | 3,408,217 | 3,562,458 | 4.5% |
| 2. Capital goods | 66,760 | 43,732 | 85,709 | 96% |
| 3 Fuel and energy-related Activities (not included in Scope1 or Scope 2) | 29,795 | 27,502 | 28,309 | 2.9% |
| 4 Upstream transportation and distribution | 73,998 | 62,237 | 75,281 | 21.0% |
| 5. Waste generated in operations | 50,916 | 52,080 | 54,012 | 3.7% |
| 6. Business travel | 1,030 | 1,783 | 1,551 | -13.0% |
| 7. Employee commuting | 9,572 | 8,323 | 12,066 | +45% |
| 9. Downstream transportation & distribution | 538,523 | 899,448 | 1,004,552 | +11.7% |
| 10. Processing of sold products | 142,392 | 229,780 | 254,656 | 10.8% |
| 12. End-of-life-treatment of sold products | 10,280 | 8,438 | 7,900 | -6.4% |
| 15. Investments | 26,830 | 11,281 | 11,493 | 1.9% |
| **Total GHG emissions** | | | | |
| **Total GHG emissions (location based) (t$CO_2$-eq)** | **4,110,194** | **5,131,984** | **5,504,381** | **+7.3%** |
| **Total GHG emissions (market based) (t$CO_2$-eq)** | **4,107,540** | **5,178,907** | **5,514,325** | **+6.5%** |

*The data is subject to change due to acquisitions, divestments and data quality refinement and enhancement
**The 2025 acquisition of Vega Insiders has been excluded from this scope
***The results have been rounded up to 1 point behind the decimal where appropriate

**Building and infrastructure efficiency improvements**
At the Leganés site in Spain, asbestos-containing roofing materials were removed and replaced with modern insulated roofing structures, improving the thermal performance of the facility and reducing heating and cooling requirements. Similar roof insulation improvements were implemented at the Olen facility in Belgium.

At the Maasmechelen site, loading docks were refurbished with additional insulation to minimise heat losses in high-traffic areas. Across several plants in Germany and Belgium, LED lighting upgrades were implemented to reduce electricity consumption while maintaining the same light quality.

**More efficient transport**
In Spain, part of our transport fleet was renewed through the introduction of a more efficient dual-purpose lorry used for raw material transport. Improved engine technology and digital logistics management contribute to lower fuel consumption and reduced emissions compared with older vehicles.

Scope 3
In addition to operational measures, the company has implemented several initiatives aimed at reducing value chain emissions (scope 3), particularly in relation to transportation, logistics efficiency, raw material sourcing, and resource use.

**Logistics and transport efficiency**
In Poland, a new container system for live poultry transport was introduced to replace a cage-based system. The new containers allow a higher payload per transport set, increasing capacity from 13,500 kg to 15,170 kg. This improvement reduces the number of required transport trips and results in a reduction of approximately 115,000 kilometres travelled annually, saving an estimated 34,000 litres of fuel.

**Supply chain decarbonisation**
In the Netherlands, Plukon Food Group initiated and led a collaborative value chain initiative with a strategic retail customer and key partners to reduce the greenhouse gas emissions associated with soybean meal used in poultry

feed. Our analysis showed that feed accounted for 77% of the 2024 product carbon footprint of this retailer's chicken products. A significant share of these emissions is linked to soy cultivation in regions where the risk of land conversion, including deforestation, is high.

The initiative focused on developing a more sustainable soy supply chain that delivers significantly lower emissions of soybean meal. Through close collaboration with soy traders, animal feed producers and LCA experts, Plukon developed a sourcing approach that enables the procurement of soybean meal with a demonstrably lower carbon footprint than conventional soybean meal.

**Resource efficiency and circularity**
At the San Fernando site in Spain, an oil recovery unit was installed within the medium-temperature power plant to filter and reuse thermal and lubricating oils. By extending the useful life of oils and reducing the need for new materials, the system lowers upstream emissions associated with oil production and transport, while also reducing hazardous waste generation.

**Logistics infrastructure optimisation**
In Poland, pallet shuttle racking systems were implemented in cold storage warehouses, increasing storage density and capacity within the existing infrastructure. By optimising warehouse space utilisation, the system avoids the need for expansion of refrigerated storage facilities and therefore reduces additional cooling-related electricity demand across logistics operations.

## Metrics

Managing climate impact in this context requires a deliberate focus on how emissions evolve relative to business growth, which we express in emission intensity metrics.

Reducing emissions intensity across the value chain is therefore a central element of Plukon's approach to climate change. This means working to reduce the amount of emissions per unit or product, even as overall production increases. Emissions intensity provides a meaningful way to track progress, reflect operational efficiency improvements and assess the effectiveness of climate actions over time.

| | Base year (2022) | Comparative (2024) | 2025 | %2025 /2024 |
|---|---|---|---|---|
| GHG intensity (total GHG emissions in metric tonnes of $CO_2$eq / Net turnover (€) location based | 1.482 | 1.531 | 1.366 | -10.8% |
| GHG intensity (total GHG emissions in metric tonnes of $CO_2$eq / Net turnover (€) market based | 1.481 | 1.545 | 1.369 | -11.4% |



# E3 Water

| General information | |
|---|---|
| Material impact and risk | Water |
| Sub-topic | Water withdrawal |
| Definition | The impact of Plukon on water withdrawal. It concerns the plans and capacity of Plukon to adapt its strategy and business model(s) to reduce water withdrawal. |
| Impacts | **Negative, actual**<br>Water is a critical natural resource in the entire poultry value chain: in the cultivation of raw materials, in the poultry farming and processing. In poultry processing, water usage is particularly critical as it facilitates the maintenance and disinfection of processing areas and aids in many basic operations such as scalding, chilling, and carcass washing. |
| Risks | Water scarcity can form a risk in slaughtering and processing stages, especially in areas at water stress risk.<br><br>Reduction of (the dependency on) water withdrawal comes with increased investments/costs. |
| Value chain | Own operations: all slaughterhouses in Plukon countries |

| Governance | |
|---|---|
| Business owner | Director Production Policy and Allocation |
| Policy owner | Director Production Policy and Allocation |
| Data owner | Business Controller |
| Project team expert | • Production Policy and Allocation Country<br>• Managers of production plants Plukon<br>• Climate and Environmental Manager |

Water is an increasingly critical global resource under growing pressure from climate change, population growth, agricultural demand, and tightening regulatory frameworks. In many regions, water scarcity, variability in availability, and declining water quality are already affecting communities, ecosystems, and economic activities. As a result, responsible water management and resilience to water-related risks have become key sustainability priorities for companies operating across water-dependent value chains.

As a poultry processor, Plukon operates in a sector that is inherently water intensive. Poultry processing involves multiple stages that require water, including scalding, defeathering, evisceration, chilling, and cleaning. Water withdrawal and discharge practices vary across Plukon locations and seasons. These differences are influenced by local permit conditions, site-specific operational requirements, and regional water availability, including exposure to water stress. This site-level approach ensures compliance with applicable environmental regulations while taking local water scarcity considerations into account.

## Target

Our target is to reduce water withdrawal per tonne of live weight (l/kg) to below 3.5 by 2030.

## Policy

Plukon is committed to reducing water withdrawal across its slaughterhouses and to increasing water reuse and recycling within its own operations. These objectives are primarily pursued through continuous improvements in water management practices, supported by operational optimisation and targeted efficiency measures. Plukon focuses on reducing water withdrawal, improving water efficiency, safeguarding water quality, and ensuring compliance with applicable legal and permit requirements at all slaughterhouses.

Our policy applies to all slaughterhouse operations and is implemented through site-level water management practices, supported by group-level oversight. Responsibilities for water management are embedded within operational teams, with escalation and decision-making supported at group level.

Plukon's activities depend on the availability of sufficient volumes of water of appropriate quality, particularly for slaughtering, processing, cleaning, and hygiene purposes. At the same time, water withdrawal and wastewater discharge from operations can have impacts on local water resources if not properly managed. These impacts and dependencies are influenced by local hydrological conditions, regulatory frameworks, and the sensitivity of receiving water bodies.

### Water risk analysis

To better understand and manage water-related impacts, risks and opportunities across its operations, Plukon is carrying out a water mapping and risk screening exercise covering all slaughterhouse locations. As a first step in late 2025, exposure to water stress was assessed using recognised external tools, including the World Resources Institute's Aqueduct Water Risk Atlas, to identify locations potentially exposed to higher physical water-related risks.

Key water-related risks identified include:

- physical risks linked to water scarcity or variability in supply
- particularly in regions exposed to higher levels of water stress
- regulatory risks associated with changes in abstraction permits, discharge limits, or water pricing
- operational risks arising from increased competition for water resources or constraints on wastewater discharge capacity

Alongside these risks, the assessment also highlights opportunities to strengthen water resilience and efficiency. These include reducing water withdrawal through process optimisation, increasing water reuse and recycling, improving wastewater management performance, and prioritising investments at locations with higher water-related risk exposure. The outcomes of the water risk screening are and will continually be used to inform ongoing water management actions and future strategic planning.

### Water risk mapping and risk matrix

In parallel, throughout 2026 and 2027 Plukon is developing a more detailed, site-level water mapping approach, structured in line with ISO 14046 principles, to improve the consistency and completeness of water-related data across operations. This ongoing exercise supports a more granular understanding of site-specific water use, discharge, and local context, and will further inform the prioritisation of actions and investments. Building on this work, Plukon is developing a water risk matrix that combines site-level water information principles with scientific research on local water sources and hydrological conditions. This approach is intended to support a more nuanced assessment of water-related risks by taking into account both quantitative water use data and qualitative factors such as source sensitivity, local water availability, and potential impacts on surrounding ecosystems and communities.

The water risk matrix will be used as an internal decision-support tool to further refine risk prioritisation and to guide site-specific actions, investments, and long-term water stewardship planning.



## Actions

In 2025, Plukon implemented several initiatives to improve water efficiency, wastewater management, and water quality control across its operations. These measures focus on reducing freshwater withdrawal, improving treatment processes, enabling water reuse, and strengthening operational monitoring systems. Together, these actions contribute to more efficient water use and improved protection of local water bodies.

### Water efficiency and reuse

At the Cuacos site in Spain, an automated truck wash tunnel was installed to optimise the cleaning and disinfection of vehicles used in livestock transport. Compared to manual washing processes, automated wash systems enable more controlled water use through optimised cleaning cycles, automatic dosing of cleaning agents and, where technically feasible, the integration of water recirculation and filtration systems. By reusing treated water within the cleaning process, the system can significantly reduce overall water consumption and lower the use of chemicals.

### Wastewater treatment optimisation

At the Iscar site in Spain, the water treatment system was redesigned in 2025 to enhance treatment performance and operational stability. The upgraded installation includes technologies such as variable-speed pumps, high-efficiency aerators and automated process controls that adjust operations based on real-time oxygen demand.

This redesign optimises both aerobic and, where applicable, anaerobic treatment processes, reducing energy use while improving treatment efficiency. More efficient biological treatment can also reduce the formation of greenhouse gases such as methane and nitrous oxide during wastewater treatment. Beyond energy benefits, improved treatment performance supports higher-quality effluent and more reliable compliance with environmental discharge requirements.

At the Maasmechelen site in Belgium, adjustments were performed to the hot water circuit. The system improves temperature control during treatment and cleaning operations, and replaces less efficient legacy heating equipment. More consistent temperature conditions enhance the effectiveness of treatment processes, enabling lower water consumption and reduced use of cleaning chemicals while improving operational reliability.

### Water quality monitoring and compliance

To strengthen monitoring of wastewater performance, on-site water quality monitoring equipment was installed at the Mouscron site in Belgium. The system includes a dedicated sampling cabinet and laboratory equipment that enables operational teams to perform water quality analyses directly at the site's treatment facility.

The installation supports more frequent monitoring of key parameters and enables faster detection of deviations from expected treatment performance. This allows corrective actions to be implemented more quickly, reducing the risk of non-compliant discharges and supporting the protection of local water bodies.

Improved monitoring capabilities also enable more precise control of treatment processes. By providing better data on treatment performance, the system helps avoid over-treatment and unnecessary use of chemicals and other resources. Over time, this enhanced monitoring supports continuous improvement in wastewater management practices and strengthens regulatory compliance.

### Operational and environmental co-benefits

In addition to reducing water consumption, several of the implemented actions deliver broader environmental benefits. Water reuse systems and optimised cleaning processes reduce demand for freshwater and lower the use of chemicals. Improved wastewater treatment efficiency supports higher water quality and reduces environmental risks associated with effluent discharge.

Furthermore, certain water-related improvements also contribute to reduced energy consumption. For example, the integration of variable-speed pumps and demand-based aeration in treatment systems reduces electricity use, while improved heating systems for water treatment lower energy demand associated with hot water production.

Automated cleaning systems and improved sanitation processes also strengthen biosecurity in livestock transport, reducing the risk of disease transmission between farms. This contributes to more stable production systems and can help avoid resource-intensive interventions such as large-scale treatments or livestock losses.

## Metrics

In 2025, the water withdrawal of the Plukon slaughterhouses was 3.45 litres per kg of live weight.

# E4 Biodiversity and ecosystems

| General information | |
|---|---|
| Material topic | Biodiversity and ecosystems |
| Sub-topics | Direct impact drivers of biodiversity, impact and dependencies on ecosystem services |
| Definition | The impact of Plukon on the extent and condition of ecosystems. It concerns deforestation of land for growing fodder crops like soy in the upstream chain. |
| Impacts | **Negative, actual**<br>Deforestation and land use change as a result of the production of raw materials for poultry feed, for example, palm oil or soy sourcing. |
| Risks | Will be defined following the EUDR-related policy |
| Value chain | Upstream |

| Governance | |
|---|---|
| Business owner | Chief Procurement Officer |
| Policy owner | Corporate Sustainability Director |
| Data owner | Quality Agri |
| Project team expert | • Sustainability Manager the Netherlands<br>• Group Supply Chain Optimization Manager |

Plukon operates within agricultural value chains where land-use decisions directly affect biodiversity and ecosystems. Biodiversity has been identified as a material topic, primarily due to impacts related to upstream raw material production for feed. Particularly in relation to soy: a key protein source in poultry feed.

Soy cultivation is recognised in international policy frameworks and scientific assessments as a driver of deforestation and ecosystem conversion in certain producing regions, including parts of South America. The conversion of natural ecosystems to agricultural land is associated with biodiversity loss, habitat fragmentation, soil degradation and impacts on ecosystem services.



### EUDR

In response to global deforestation concerns, the European Union introduced the EU Deforestation Regulation (EUDR). This regulation aims to reduce the EU market's contribution to deforestation and forest degradation by requiring companies to conduct due diligence on specific commodities before placing them on the EU market. The EUDR has listed seven key commodities (soy, cattle, palm oil, wood, cocoa, coffee, and rubber), and their derived products within the scope of the EUDR, the so-called Annex I commodities.

**The EUDR identifies three different roles:**

- an **operator** places a relevant commodity or derived product from Annex 1 for the first time on the EU market or exports it from the EU market. It needs to upload a due diligence statement (DDS) in the European Information system.
- a **downstream operator** further processes a product already placed on the market by an operator, resulting in a new product that is also listed on Annex I. It needs to collect basic information about both the supplier and customer of the product, and the DDS reference number of the product. In addition, in case it buys from an operator, the DDS reference number of the product.
- a **trader** does not transform the product from Annex 1 any further, but sells it to the next company in the chain or the final consumer. The trader must collect basic information about both the supplier and customer of the product and, in case it buys from an operator, the DDS reference number of the product.

By linking market access to deforestation-free production, the EUDR strengthens transparency and traceability requirements across agricultural supply chains. As of 30 December 2026, the Regulation will enter into force for large companies such as Plukon. This evolving regulatory framework reinforces the need for structured due diligence, traceability and risk-based sourcing approaches within Plukon's upstream value chain.

## Targets and metrics

1. Achieve full-compliance with EUDR by the end of 2026
2. Achieve full-compliance with our no-deforestation commitment by the end of 2026, aligned with the updated SBTi FLAG guidance and corresponding SBTi target-setting adjustments

## Policy

Plukon operates and procures its raw materials in compliance with relevant European and national biodiversity legislation. In 2025, Plukon conducted a structured assessment of its exposure under the EUDR. We have done so for all legal entities under the Plukon Food Group holding. We mapped Annex I commodities across all operating countries and evaluated our role under the regulation.

The assessment confirmed that Plukon has no direct obligations under the EUDR. In France and Spain, where we have our own feed mills, soy and palm oil (Annex I commodities) are processed into compound feed. Since compound feed is not an Annex I product, these activities are likewise outside the scope of the EUDR. In the Netherlands, Belgium, Poland, Denmark and Germany, poultry farmers buy compound feed directly from feed companies.

Consequently, Plukon does not place Annex I soy or palm oil commodities or Annex I-derived products on the EU market and does therefore not qualify as an operator, downstream operator or trader for soy or palm oil under the EUDR. This assessment has to be continuously done, so changes in the roles can occur in the future.

### Strengthening due diligence and risk assessment

In addition to complying with the EUDR, Plukon is preparing for the forthcoming Corporate Sustainability Due Diligence Directive (CSDDD). As part of this preparation, Plukon is further strengthening its due-diligence systems to identify, assess, and manage social and environmental impacts, risks, and dependencies across the upstream value chain. This includes attention to biodiversity-related impacts and risks. See chapter workers in the value chain for more detailed information on the CSDDD.

We are assessing the sustainability risks at country and commodity level, including environmental risk screening to identify biodiversity-sensitive regions and ecosystem conversion risks. This will support risk-based prioritisation and targeted mitigation actions.

We are exploring alignment with frameworks such as the Taskforce on Nature-related Financial Disclosures (TNFD), including the LEAP approach, to support hotspot identification and transition planning.

### Biodiversity transition plan

Plukon will initiate the development of a biodiversity transition plan in 2028. Scope, targets and timelines are currently being defined to ensure a structured and measurable approach to addressing upstream biodiversity impacts.

## Actions

Plukon has proactively prepared all its entities for EUDR compliance through the following actions in 2025:

- **Product assessment:** We evaluated all relevant Plukon products to determine which fall within the scope of the EUDR (Annex 1 commodities).
- **Role definition:** We assessed and documented the roles and responsibilities of each entity of Plukon Food Group under the EUDR.
- **Internal training:** We organized targeted training sessions for employees whose roles are relevant to the implementation of the EUDR, primarily within procurement and quality. These sessions were designed to ensure consistent awareness and understanding of EUDR requirements across all relevant teams.
- **EUDR protocol:** We developed a formal protocol outlining compliance procedures.
- **Role assignment:** We assigned roles and responsibilities to individuals within each entity of Plukon Food Group.
- **Due diligence system:** We are in the process of strengthening our due diligence process in line with EUDR requirements. See chapter workers in the value chain.
- **Stakeholder engagement:** We initiated ongoing dialogues with suppliers and customers to coordinate EUDR compliance efforts.

Although our direct obligations under the EUDR are limited, soy remains one of our most material raw materials from both biodiversity and climate perspectives. We therefore continue to comply with all applicable legislation in the countries where we operate and to which we export, and will strive to make impact through projects and pilots to reduce our impact. When clients request specific requirements, we design and develop supply-chain solutions that meet those regulatory or operational needs. In such cases, any associated additional costs must be covered within the commercial agreement, as this is essential to ensure business continuity for both the client and Plukon.



# E5 Circular economy: Packaging

| General information | |
|---|---|
| Material topic | Circular Economy |
| Sub-topics | Resource inflow and outflow: Packaging |
| Definition | The impact of Plukon on the use and circularity of resources used for packaging |
| Impacts | **Positive, actual**<br>• Reducing the amount of packaging<br>• Replace virgin plastics by using packaging of recycled materials (e.g., rPET)<br>• Use of reusable (secondary) packaging<br>• Using recyclable or reusable packaging |
| Risks | - |
| Value chain | Upstream, own operations, downstream |

| Governance | |
|---|---|
| Business owner | Chief Procurement Officer |
| Policy owner | • Group level: to be defined<br>• Country level: to be defined |
| Data owner | • Group level: to be defined<br>• Country level: Procurement Managers |
| Project team expert | Procurement Managers from each Plukon country |

As a food-producing company, Plukon uses a range of packaging solutions for poultry and meal concepts. Packaging plays an essential role in food safety and product quality, preserving freshness and protecting products from physical, chemical, and biological contamination, ensuring that food remains safe for consumption throughout the supply chain.

At the same time, packaging has a significant environmental footprint linked to material use, energy consumption, and waste generation. Managing this impact requires balancing safety and functionality with a clear focus on material efficiency, responsible material choices, and circularity. We therefore aim to continuously improve the environmental and circularity performance of our packaging through optimisation and innovation in more sustainable materials, as well as stronger alignment with recycling and recovery pathways. In parallel, we are strengthening our approach to remain compliant with, and prepared for, evolving packaging-related legislation.

## Targets

We are in the process of redefining our targets on packaging, due to refinements in our data collection across the group and the implementation of the Packaging and Packaging Waste Regulation (PPWR). In the Netherlands, Belgium and France, packaging data is collected in line with Plukon defined methodologies and quality requirements, including tracking recycled content at the packaging format level. This approach ensures that reported progress is based on comparable and reliable data.

Plukon is therefore taking a phased approach, gradually rolling out harmonised data collection practices to these countries in 2027 over time. This will support improved comparability, consistent data quality, and, in the longer term, more robust monitoring of progress towards packaging targets at group level.

### Definitions

#### Rigid Packaging

Rigid plastic packaging formats used for Plukon's poultry and meal products, including trays, tubs, and similar rigid containers.

#### Films

Flexible plastic packaging materials used to wrap, seal, or protect products, typically supplied in the form of monolayer or multi-layer plastic films. In Plukon's packaging portfolio, films are primarily used for applications such as flow wraps, lidding films, vacuum packaging, and protective overwraps for poultry and meal products.

#### Tray-to-tray

Tray-to-tray content refers to recycled plastic material that is recovered from used plastic trays and subsequently reprocessed and incorporated into the production of new plastic trays for food packaging applications. This approach supports closed-loop recycling by keeping material within the same or equivalent packaging application, rather than down-cycling it into lower-value products.

#### Recycled Content

The proportion of plastic material derived from recycled sources. This includes post-consumer recycled (PCR) material, originating from plastic waste that has been used by consumers and subsequently collected and recycled, and post-industrial recycled (PIR) material, originating from manufacturing and converting processes, and recycled prior to consumer use.

#### Material and Regulatory Constraints

Progress towards packaging targets is also influenced by material-specific and regulatory constraints, particularly in relation to food-contact packaging. The feasibility of increasing recycled content and achieving recyclability varies by polymer type, packaging format, and application, reflecting differences in the availability of suitable recycled materials, technical performance requirements, and regulatory approvals for food-grade use.

For certain materials and applications, such as rigid packaging made from polyethylene terephthalate (PET), established collection and recycling streams support higher levels of recycled content and closed-loop solutions.

For other materials, including polypropylene and flexible films, progress is currently more constrained. This is due to limited availability of food-grade recycled material, technical challenges in maintaining required barrier and performance properties, and regulatory restrictions on the use of recycled content in food-contact applications.

Plukon's targets therefore reflect a phased and differentiated approach, recognising that progress will depend on continued developments in recycling technologies, regulatory frameworks, and the scaling of high-quality recycled material supply. Plukon continues to monitor these developments and to work with suppliers and industry partners to enable future progress where current limitations exist.

## Policy

Plukon aims to reduce the environmental footprint of packaging while ensuring that food safety, product quality, and shelf life are maintained. The scope applies to primary, secondary, and transport packaging used for poultry products and all meal-related concepts, including meals, salads, meal components, and alternative proteins. This includes both consumer-facing packaging and supporting internal and transportation packaging, such as pallets, crates, and wraps.

While sustainability reporting primarily focuses on packaging placed on the market, Plukon also seeks to improve the environmental and operational performance of internally purchased and supporting packaging. Internal packaging expertise and cross-functional collaboration are applied to support the implementation of this policy and to drive continuous improvement across the packaging lifecycle.

We work with the following principles:

- **Safety, quality, and handling:** Packaging must protect products against physical, chemical, and biological contamination, preserve shelf life, and support safe handling, stability, and transport throughout the supply chain.
- **Reduction and circularity:** Plukon prioritises packaging reduction where technically and commercially feasible and supports the development and use of circular packaging solutions, across both consumer and transport packaging.
- **Responsible material choices:** Plukon seeks to minimise the use of virgin materials by increasing recycled content where appropriate, and by exploring alternative and reusable packaging solutions, while maintaining food safety and performance requirements.
- **Responsible use and sourcing of materials:** Packaging materials are selected and handled with consideration for product safety, regulatory compliance, and the responsible management of substances. Plukon expects packaging suppliers to meet defined requirements in these areas, in line with broader supplier governance and due diligence frameworks.
- **Compliance and preparedness:** Packaging is designed and managed in alignment with applicable legislation and customer requirements, with a focus on preparedness for evolving packaging-related regulation, including the PPWR.
- **Collaboration across the value chain:** Plukon works with customers, suppliers, and other value chain partners to implement packaging improvements in a practical, scalable, and effective manner.

## Actions

To support the implementation of our packaging policy and the achievement of our packaging targets, we are undertaking a range of actions focused on packaging optimisation, data improvement, and collaboration across the value chain. These actions are designed to progressively strengthen packaging circularity while maintaining food safety, product quality, and regulatory compliance.

### PLM System

Plukon is in the process of introducing a group-wide Product Lifecycle Management (PLM) system as a key enabler for improved supply chain data governance and decision-making. The PLM system is intended to centralise information across countries, including packaging data, such as packaging formats, material composition, weights, and recycled content.

Once implemented in 2027, the PLM system is expected to improve data consistency and comparability across countries, support the expansion of packaging metrics coverage, and enable more robust monitoring of progress against packaging targets. The phased implementation of the PLM system reflects the complexity of Plukon's packaging portfolio, and the need to integrate with existing local systems and processes. Over time, it will facilitate consolidated reporting and provide a stronger data foundation.

### Poland

Plukon implemented a series of packaging-related material-efficiency measures at its Sieradz facility in Poland, focusing on reducing plastic and paper usage while maintaining product protection and logistics performance. By optimising stretch-film wrapping configurations, the company eliminated approximately 16,850 kg of plastic film, and through carton redesign and the use of lower-grammage cardboard, it avoided a further 236,857 kg of paper-based material in 2025. In addition, the transition from foil-based plastic labels to paper-only labels resulted in a substantial reduction of about 2,017,287 kg of plastic in 2025. Together, these initiatives decrease the use of virgin materials, cut upstream environmental impacts, improve recyclability, and support Plukon's broader circularity and resource-efficiency goals.

### Germany

At Plukon's Visbek and Gudensberg plants in Germany, several packaging-efficiency initiatives were implemented to reduce waste, improve circularity, and lower environmental impacts. Both plants introduced a closed-loop recycling system for carrier paper from labelling operations through the RafCycle programme, recycling 16.4 tonnes of material in 2025 and avoiding an estimated 12.3 tonnes of $CO_2$eq compared to landfill.

The Gudensberg site also shifted from solid board to corrugated cardboard, cutting approximately 151 tonnes of paper-based packaging while maintaining required performance, with plans to extend this optimisation to the Brenz site in 2026. In addition, Gudensberg reduced the thickness of selected lid films from 62µ to 52µ from November 2025 onwards. This decreasing plastic use without affecting sealing, barrier properties, or food-safety requirements. Together, these actions strengthen circular material flows, reduce reliance on virgin resources, and enhance overall packaging efficiency.

Current metrics focus on recycled content by packaging format and material type, including rigid packaging, tray-to-tray applications, and flexible films. Measurement is based on packaging specifications and supplier-provided material information, and is assessed at the level of individual packaging formats or product categories.



# 4. SOCIAL

At Plukon, we believe that real success comes from creating a positive impact on the people who work with us, for us, and around us. As consumer expectations for healthier and more sustainable products continue to rise, we embrace this challenge with a strong safety culture that is deeply embedded in our people and our processes. We also encourage our people to bring out the best in themselves and to continually grow their capabilities at Plukon.

By working this way, we are building a sustainable food chain that strengthens customer trust, and positions Plukon as an employer of choice, where safety, inclusivity, and equal opportunities are the standard.

In this chapter, we dive deeper into these topics:
1. Own workforce
2. Workers in the value chain
3. Consumers and end-users



# S1 Own workforce

## General information

| | |
|---|---|
| Material topic | Own workforce |
| Sub-topics | • Working conditions<br>• Collective bargaining<br>• Health and safety<br>• Training and skills development<br>• Diversity and equal treatment |
| Definition | **Own workforce:** all individuals performing work for Plukon, including:<br>1. Our employees who are direct under contract and paid by Plukon.<br>2. Non-employees, meaning personnel not in an employment relationship with Plukon. |
| Impacts | **Positive, actual**<br>• Providing the best working conditions in order to be an attractive employer, where healthy and safe working conditions and equal opportunities are the standard.<br>• Contributing to development of our employees (performance reviews and internal mobility).<br>• Retaining talent and attracting the right profiles.<br>• Encouraging our associates to broaden or deepen their skills and knowledge.<br>• Training and education and providing opportunities for career development.<br><br>**Negative, actual**<br>• Accidents, work-related injuries, or illnesses.<br>• Work-related illness resulting in long-term absenteeism. |
| Risks | • Working conditions and health & safety risks may increase operating costs, disrupt operations, and expose Plukon to regulatory sanctions and reputational damage, with potential adverse effects on productivity, workforce availability, and access to capital.<br>• Training and skills development risks may impair Plukon's ability to execute its business and ESG strategy, leading to lower productivity, higher employee turnover, and negative impacts on long-term financial performance. |
| Value chain | Own operations |

## Governance

| | Health and Safety | Working time/ Collective bargaining/ Gender equality | Training and Development |
|---|---|---|---|
| Business owner | • Managing Directors<br>• Plant Management | Director Organisation Effectiveness and Development | Director Organisation Effectiveness and Development |
| Policy owner | • Director Organisation Effectiveness and Development<br>• HR Managers | Country HR Manager | Learning & Talent Development Manager |
| Data owner | • HR Manager, Project Manager HR | Project Manager HR | Manager International HR Governance and Benefits |
| Project team member | • HSE and Prevention employees | • HR Specialist Compliance & Governance<br>• HR Managers | HR Specialist Compliance & Governance |




At Plukon, our people are at the heart of our performance, continuity and long-term value creation. Building a strong, resilient and future-proof workforce is therefore a strategic priority. In a tight European labour market, shaped by increasing regulation, digitalisation and automation, we focus on creating working conditions that support both business performance and employee well-being.

This begins with how work is organised across our operations. Working time arrangements, work-life balance and remuneration are provided in line with local legislation and collective labour agreements at sector and company level. Through constructive social dialogue with employee representatives and trade unions, Plukon fosters mutual trust and shared responsibility. This approach supports labour stability, transparency and responsible decision-making in all countries where we operate.

### Our integrated approach

Safeguarding a healthy and safe working environment is essential to our operations, which is why it is a fundamental priority. We embed clear safety standards, awareness programmes and leadership accountability into daily operations. In parallel, investments in automation help reduce physically demanding and repetitive tasks, contributing to safer workplaces, and supporting employee well-being over the long term.

Creating fair and inclusive working conditions also means ensuring equal treatment and equal opportunities for all. Gender equality and equal pay for work of equal value are integral to our people strategy. We focus on strengthening transparent compensation structures, salary benchmarking and data governance, which enables us to identify, monitor and address potential inequalities based on objective, gender-neutral criteria.

Sustainable employability further depends on the continuous development of skills and competencies. Plukon therefore invests in training and skills development to support employees in growing with the organisation and adapting to evolving job requirements. Through targeted learning initiatives, leadership development and digital training platforms, we promote internal mobility, long-term employability and equal access to development opportunities. This not only strengthens engagement but also reduces reliance on external labour.

Lastly, Plukon is moving towards a workforce with a higher share of permanent employees and a reduced dependency on external flexible labour. This is in line with our ambition to provide stable and fair working conditions and with investments in automation, workforce planning and skills development. Flexible labour is only used where operationally necessary, such as seasonal peaks or specialised activities, and is governed by strict approval by labour authorities and oversight procedures.

Together, these elements form an integrated approach to own workforce. By combining compliant and transparent working conditions, strong social dialogue, a robust Health & Safety culture, equal opportunities and continuous development, Plukon builds a workforce that is prepared for the future and contributes to long-term value creation for both employees and the organisation.

### Engagement with own workforce and workers' representatives

#### Europe

Workforce representation at the European level is organised through the European Works Council, which meets twice per year with the CEO and selected members of the (Extended) Executive Committee. Delegates from several countries participate, ensuring employee perspectives are considered in strategic decision-making, policy development, and social risk management. The European Works Council has statutory co-determination rights on policies related to occupational health and safety, privacy, artificial intelligence, and alcohol and drugs, ensuring formal involvement in governance and policy decisions.



Employee representatives influence decision-making in practice. In 2025, policies on remote working and AI were revised following European Works Council consultation and consent procedures. Privacy and alcohol and drugs policies were legally reviewed prior to approval, and the Code of Conduct was adopted after European Works Council consultation. These examples reflect a structured integration of workforce perspectives into governance and operational policies.

Not all countries have representation of their local works councils. For example, Poland currently lacks a permanent delegate due to national law, and Spain participates via a temporary arrangement. The European Works Council engages with senior HR leadership and, on occasion, with members of the Supervisory Board. While representation exists, further harmonisation of governance structures and cross-border communication is an area for ongoing improvement.

The European Works Council provides a formal channel for employee input on strategic issues, including workforce planning, occupational health and safety, and major policy initiatives, complementing national-level consultation structures.

**Grievance mechanism**
Employees have access to formal complaints procedures, confidential counsellors, and a whistleblower mechanism. Not all plants currently have fully established structures, and a baseline assessment is planned to evaluate availability and effectiveness across countries.

Serious or structural issues are escalated to senior management and may trigger formal investigations, including external expertise where necessary. While individual cases do not fall under the formal mandate of employee representatives, recurring or systemic issues are communicated, and recurrence risks are monitored.

**Potentially vulnerable groups**
Special attention is given to potentially vulnerable groups, including migrant workers, temporary agency workers, young employees, pregnant employees, and employees with disabilities. Migrant workers are considered a priority due to language barriers and potential dependency risks. For example, historically, a significant share of the Dutch workforce consists of flexible labour. The organisation is actively reducing temporary agency work to strengthen workforce stability and continuity.

Employment conditions are governed by collective labour agreements at sector and company level, while employee representation ensures that governance, policy implementation, and working conditions are regularly discussed beyond the scope of collective agreements.

**The Netherlands**
In the Netherlands, workforce representation is legally mandated through local Works Councils and a Central Works Council, in line with the Dutch Works Councils Act.

Each site in the Netherlands has a local Works Council, with two representatives participating in the Central Works Council. The Central Works Council consults regularly with senior management on workforce-related topics, reviewing quarterly reports on absenteeism and occupational accidents, and annual anonymised summaries of complaints, inappropriate behaviour, and whistleblower notifications.

Interview

# Ensuring employees' perspectives are considered in decision-making

The European Works Council (EWC) plays an important role in the dialogue between employees and management. As chair, Sorin Simion sees it as his responsibility to ensure that employee perspectives are genuinely considered in decision-making. "Our role is not just to inform, but also to think along and, where necessary, to participate in decision-making. Good decisions arise when different perspectives are taken seriously."

The EWC brings together representatives from multiple countries and discusses topics with cross-border impact, such as working conditions, organisational changes, and social safety. "The strength of the EWC is that we bring signals from different countries together. This helps us learn from each other and uphold common standards."

"Ultimately, it's about balance: between business interests and employee well-being. We seek that balance together."

According to Sorin, an important challenge lies in the consistent implementation of policies. "Policy must not only be correct on paper but also work in practice. Employees need to feel safe to speak up and trust that their concerns are carefully addressed." He sees employee participation as a unifying force within the organisation.



Sorin Simion
Chairman of the European Works Council



## General metrics

### Own Workforce

Compared to last year, Plukon was slightly less dependent on temporary labour. The percentage of temporary workers decreased from 29.5% in 2024 to 26.5% in 2025. This decline is the result of both external labour market developments and Plukon's strategic shift towards a more sustainable workforce model.

Across Europe, the regulatory environment for temporary labour in the meat sector continued to tighten. Several countries introduced restrictions, and in Germany the use of temporary agency workers is prohibited. Upcoming legislative changes and collective labour agreement adjustments increase the structural cost of temporary labour and tighten the conditions under which it can be used. In anticipation of these developments, Plukon accelerated its transition toward a more permanent workforce with greater internal flexibility.

Although the overall dependency on temporary labour decreased, a certain level of external flexibility remains essential for operational continuity. Temporary workers continue to support the organisation during peak periods such as the summer barbecue season, during holiday replacements, and for specialised work including deboning and bird hanging. This flexibility also strengthens Plukon's ability to respond rapidly in the event of a bird flu (avian influenza) outbreak, when labour capacity must be adjusted at short notice.

To further reduce structural reliance on temporary labour, several plants strengthened the evaluation process and the early transition of temporary workers into fixed-term contracts. In parallel, the Recruitment Team enabled more vacancies to be filled internally, reducing dependency on external agencies.

Automation and robotisation also contributed to the shift to more fixed labour contracts. Investments in labour-saving technologies, including deboning machines and bag-packaging solutions, continued across the group. In 2025, 160 positions were replaced through automation, directly reducing the demand for blue-collar labour.

Workforce developments also influenced the overall composition. Spain saw the largest increase in permanent staff following the acquisition of Grupo Avícola Hidalgo. Germany also recorded growth in permanent positions, and Denmark was added as a new operating country.

### Employees

The total number of our workforce in 2025 is 12,720 (in headcount). Denmark is included in these figures.

| Category | Sub-category | 2024 | 2025 |
|---|---|---|---|
| Total workforce | Our workforce | 9,891 | 12,720 |
| Type of contract | Employees | 6,973 (70.5%) | 9,349 (73.5%) |
| | Temporary labour | 2,918 (29.5%) | 3,371 (26.5%) |
| Employees per gender | Male | 4,160 | 5,623 |
| | Female | 2,813 | 3,726 |
| | Other | - | - |
| Employees per country | The Netherlands | 1,629 | 1,856 |
| | Belgium | 942 | 943 |
| | Spain | 773 | 1,694 |
| | Poland | 418 | 567 |
| | France | 791 | 817 |
| | Germany | 2,420 | 2,761 |
| | Denmark | - | 711 |

# Working conditions

We provide working conditions that support our employees and their needs. Key elements include working time arrangements, work-life balance, remuneration, and constructive social dialogue with employee representatives and trade unions. The material sub-topics are Working time and Collective bargaining. Some of these topics are already well-established in our policies and way-of-working, while others are newer. In this chapter, we communicate transparently about what we are proud of and what we still want to aim to further improve, in order to strengthen both business performance and employee well-being.

## Collective bargaining and working time

### Target

Starting with this report, we have integrated working time into the collective bargaining topic.

- Every year, 100% of employees is covered by a collective bargaining agreement.
- In 2030, 100% of employees use 90% of their paid statutory and non-statutory holidays.

### Policies

Plukon aims to provide all employees with fair and equitable terms of employment and remuneration. For the majority of employees across the group, these conditions are governed by applicable collective bargaining agreements, negotiated with trade unions and employee representatives in the countries where it operates. Collective bargaining is the main mechanism to determine wages, working conditions and employment terms, particularly for blue-collar employees. We consider constructive social dialogue with unions and works councils essential for ensuring fair working conditions, legal compliance and labour stability.

For employees who are not directly covered by a company-specific collective bargaining agreement. Plukon applies relevant country-level collective standards as a guiding framework. This approach ensures that employment conditions and remuneration remain aligned with local labour market practices and support equivalent treatment across countries and employee groups. Specifically for working times, Plukon committed to organising working time in compliance with applicable national legislation and collective labour agreements in all countries where it operates.

### Actions

To continuously improve the working conditions for our employees, we have carried out multiple initiatives over the past year.

#### Identifying risks

We took a structured approach to identifying working time risks across the group. A claim from a plant in Germany addressed how working time was applied in practice, regarding compensation for changing clothes before and after work. We carried out compliance investigations and worked together local works councils, which resulted in concrete agreements on compensable changing time. Our HR-department carried out a group-wide working time risk assessment to identify similar risks across all plants.

#### Dialogue

Dialogue with employee representatives is a central element in how working conditions are shaped and improved. At country level, collective labour agreement negotiations for 2025 were completed, with several countries concluding multi-year agreements that provide stability for employees. Beyond wages, discussions with unions and works councils also addressed working time arrangements and social aspects linked to restructurings or plant closures, reflecting local legislation, labour market conditions and regulatory developments such as rising minimum wages.

#### Monitor

Effective monitoring is the basis for oversight and continuous improvement. In 2025, Plukon made important progress towards group-wide, standardised working time registration. In the Netherlands and Belgium, attendance and working time systems are fully integrated into the group data landscape and are structurally monitored for compliance with working time legislation and collective labour agreements. In Spain, a pilot implementation is currently running at the Madrid location. If successful, this solution will be rolled out to the remaining Spanish locations. In the other countries within the group, initiatives and preparations are underway with planned implementation starting in 2026, supported by a clear roadmap towards consistent registration and monitoring across the entire group.

#### Metrics

We have set a long-term target that by 2030, all employees will use at least 90% of their paid statutory and non-statutory holiday entitlement. Data collection and measurement methodologies for this indicator are currently being established. We anticipate reporting on this indicator from the 2026 reporting cycle onwards.

| Collective bargaining | 2025 |
|---|---|
| Percentage of total employees covered by collective bargaining agreements | 92.6% |
| Percentage of own employees covered by collective bargaining agreements are within coverage rate by country with significant employment (in the EEA) | 100% |
| Percentage of employees in country with significant employment (in the EEA) covered by workers' representatives | 100% |
| Disclosure of existence of any agreement with employees for representation by European Works Council, Societas Europaea Works Council, or Societas Cooperativa Europaea Works Council | In all countries, except Poland (governed by national legislation and company rules) and Spain (will follow later due to takeovers) |



| Coverage rate | Collective bargaining coverage for employees in EEA | Workplace representation |
|---|---|---|
| **2025** | | |
| 0-19% | Poland, location Döbeln (Germany) | Poland, Spain |
| 20-39% | | |
| 40-59% | | |
| 60-79% | | |
| 80-100% | Belgium, Denmark, France, Germany (all other locations), The Netherlands, Spain | Belgium, Denmark, France, Germany, The Netherlands |

# Health and safety

Plukon is committed to ensuring a safe, healthy and respectful working environment for all employees across its operations. Health and safety is considered a fundamental responsibility of the organisation and a core element of sustainable employability, operational continuity and long-term value creation.

Providing healthy and safe working conditions is a core priority, which is why we have an effective and consistent health and safety approach on group-level.

## Target

### 1. Health and safety

a. Plukon wants to be an attractive employer, where healthy and safe working conditions, inclusivity and equal opportunities are the standard
b. We strive for 0 accidents
c. Onboarding and e-learning focus on Health & Safety

### 2. Sickness & Absenteeism

Plukon aims to have less sick leave than the industry standard per country.



## Policy

Our group-wide Code of Conduct sets minimum standards for safe, ethical and respectful behaviour. Building on this foundation, Plukon is implementing a unified health and safety framework across all plants and in all countries, supported by clear safety rules, structured awareness campaigns and mandatory training, including e-learning for all employees.

In 2025, Plukon launched a unified group-wide health and safety programme to harmonise policies, standards and performance monitoring across all locations. This programme operationalises our health and safety framework, which defines governance, responsibilities and minimum standards across the Group. Guided by the ambition that everyone arrives at work safely and returns home safely every day, the programme strengthens a shared safety culture, reinforces leadership accountability, and enables transparent reporting on progress towards Plukon's health and safety objectives.

Ensuring health and safety for our employees is a shared responsibility across the organisation. Close cooperation between HR, Plukon's continuous improvement programme (PROgress), Health, Safety and Environment (HSE) and Production Policy and Allocation (PPA) and Quality functions ensures effective implementation and continuous improvement of our health and safety programme.

Through this integrated governance structure, Plukon strengthens leadership accountability, embeds safety in daily operations and improves harmonised data collection and performance monitoring across all countries.

## Actions

### Roll-out of our health and safety programme

The roll-out of a group-wide health and safety programme forms a key part of Plukon's commitment to providing a safe and healthy working environment and to preventing work-related injuries and accidents.

To kick-off the roll-out, we prepared a health and safety awareness campaign in Q4 2025 (roll-out in 2026) featuring the renewed safety mascot Pluky 2.0. Pluky acts as a recognisable and accessible ambassador for safe working practices and plays a central role in making safety rules visible, understandable and consistent across different roles, languages and locations. Through ongoing communication and awareness activities, Pluky aims to support behavioural change, reinforces safe conduct in daily routines and contributes to Plukon's ambition of zero accidents.

The programme was officially kicked off in the third week of October during the European Week for Safety and Health at Work. During this week, Plukon introduced its 7-step Health and Safety Plan, also referred to as the Plukon's Safety Rules, which provide a unified framework for safe behaviour across all Plukon plants.

These safety rules form the foundation of Plukon's safety culture and apply to our own workforce and locations. They clearly define expected safe behaviour and responsibilities in daily operations. To ensure consistent understanding and application, the rules are part of a mandatory e-learning programme for both new and existing employees.




### Plukon's Safety Rules

**STOP: Safety first:** Safety always comes before production. Stop in unsafe situations. Safety is everyone's responsibility, and everyone is obliged to address unsafe behaviour.

**Always wear PPE:** Use the correct personal protective equipment (PPE). Always wear the prescribed PPE in the workplace and check that it is in good condition.

**Authorized people only:** Work only if you are authorized. Operate machines or perform tasks only if you are trained and authorized to do so. Always follow the applicable procedures.

**Drive safely:** Avoid unnecessary risk of incidents through distraction and unsafe acts with vehicles and powered work equipment. Always drive safely on your way to work, at work, and driving home.

**Stay out of the danger zone:** Make sure you are not in the vicinity of moving parts, machines, forklifts, or falling objects. Work safely and be aware of 'Line of Fire' risks.

**Report unsafe situations:** If you notice something unsafe or a near miss, report it immediately to your supervisor or through the designated channels. Discuss improvements and actively contribute to solutions.

**No alcohol & drugs:** Never work under the influence of alcohol, drugs, or medication that affects your reaction time. Inform your supervisor if you are taking medication that could impact your safety.



## Metrics

| Health and Safety | 2024 | 2025 |
|---|---|---|
| Sickness absence rate | NL: 7.5%<br>FR : 4.5%<br>SP: 2.3%<br>PL: 1.2%<br>BE: 2.4%<br>DE: 5.9% | NL: 7.4%<br>FR: 6.2%<br>SP: 1.4%<br>PL: 0.3%<br>BE: 5.4%<br>DE: 3.7%<br>DK: 6.2% |
| Absenteeism (= how many employees have been sick for up to two years. ). | NL: 7.5%<br>FR : 7.5%<br>SP: 12.4%<br>PL: 8.9%<br>BE: 18.9%<br>DE: 9.3% | NL: 7.4%<br>FR: 6.2%<br>SP: 13.4%<br>PL: 1.2%<br>BE: 18.2%<br>DE: 6.8%<br>DK: 6.4% |

## Sick leave and absenteeism

The definition of the sick rate varies per country. To enable a like-for-like comparison across countries and plants, absenteeism figures were introduced two years ago. These figures indicate how many employees have been sick for up to two years. The Netherlands serves as the benchmark, as it has the longest period of employer-paid sickness (two years). For that reason, the sick rate and absenteeism percentages are equal in the Dutch data.

Interestingly, countries with a low sick rate often show a higher absenteeism rate. This suggest that when top management pays limited attention to short-term sick leave, absenteeism, which was previously less visible in company reporting, tends to rise. Early and continuous attention to long-term absenteeism is therefore crucial to prevent employees from becoming more seriously ill and from remaining absent for extended periods. In the Netherlands, a best practice is created that illustrates that the focus on long-term absenteeism can lead to a lower rate of paid sickness. Key success factors were commitment and accountability from senior management, as well as dedicated focus and attention from Country Management and the Managing Director.

Following the 2024 KPI review, absenteeism was established as a mandatory KPI for underperforming Plant Managers and will remain in place for 2026. This topic is included on the agenda of every periodic meeting with the Board, Managing Directors, and Plant Management. It is discussed by the Remuneration Committee three times per year.

# Equal treatment and opportunities for all

## Gender equality

We want to achieve gender equality and empower women, the underrepresented sex within Plukon, to reach their full potential. We strongly believe a diverse working group creates a better working place for all our employees and therefore we want to increase the representation of women in senior management roles.

### Target

35% of the underrepresented sex in senior management (= C minus 2) by 2030 (baseline: 28% in 2022).

### Policy and actions

Plukon is committed to achieving a balanced gender distribution and has set a target of 35% women in leadership and senior positions by 2030. Gender diversity is embedded in the company's strategy, governance, and sustainable employment practices, with a focus on the sustainable attraction, development, and retention of talent.

Progress toward this target is supported by a structured governance approach, including annual interim targets, a multi-year action plan, and regular monitoring by the Remuneration Committee as part of the HR cycle. Transparency is ensured through internal and external reporting, including a digital HR dashboard from 2026 onward.

Key initiatives focus on three areas:

1. Internal progression and talent development, including mentorship programs for high-potential employees, transparent promotion criteria, and targeted actions in departments where representation of women is structurally lower.
2. An inclusive culture and retention, supported by unconscious bias training for leaders, active communication on flexible working and parental leave arrangements, and a structured approach to equal pay and pay transparency.
3. External recruitment and employer branding, including gender-neutral recruitment practices complemented by targeted outreach to women through digital channels and professional networks, visibility of women role models, and the professionalization of recruitment through an in-house corporate recruitment team.

In addition, the organisation strengthens its attractiveness as an employer through flexible and hybrid working models, clear career pathways, leadership development opportunities and transparent remuneration structures.

Progress is monitored through key indicators such as the share of women in leadership and key roles, internal progression rates, and gender pay gaps. Through this approach, we aim to enhance both the attraction and retention of women in a sustainable and measurable way.

### Metrics

| Gender diversity at leadership levels | 2025 | |
|---|---|---|
| | Number | Percentage |
| Supervisory Board | 5 | |
| Female | 0 | 0% |
| Male | 5 | 100% |
| Board of Management | 4 | |
| Female | 0 | 0% |
| Male | 4 | 100% |
| C-2 (our own definiton of senior management) | 179 | |
| Female | 51 | 28.5% |
| Male | 128 | 71.5% |



Katarzyna Pilch
Quality Control Manager Katowice, Poland

"The Advanced Leadership Programme taught me that successful leadership means being satisfied with who you are as a leader, what you do, and how you make an impact. Programmes like this are essential to advancing gender equality by empowering more women to lead with confidence and authenticity."

# Training & skills development

We want to take good care of our people by creating a workplace where employees feel safe, valued and supported in their professional and personal development. In a labour-intensive industry that is increasingly shaped by technological change, our long-term success depends on our ability to attract, develop and retain a skilled, engaged and resilient workforce across all countries and functions.



**Automation & Robotics**
One of our priorities focuses on the continuous adaptation of skills and capabilities in an increasingly automated and digitalised production environment. As labour-intensive and repetitive work is progressively automated, Learning & Development (L&D) Team, part of the international HR team.. provides technical up- and reskilling programme to employees at all levels, from the production floor to technical specialists. These programmes are designed to be scalable and consistent across locations, which supports operational continuity, internal mobility and long-term employability.

**People**
In addition, we focus on continuous personal development throughout the employee lifecycle, that strengthen role-relevant skills and prepare employees for future capability needs. To achieve that, we provide an accessible learning platform (Plukon Academy), clear development pathways and shared ownership for learning between the organisation, managers and individuals.

**Organisation**
Lastly, we focus on leadership development, cultural integration and organisational transformation. We aim to develop behaviours required to lead effectively in a complex and changing organisation, including decision-making, communication, ownership, collaboration and change leadership.

## Target

To further build a skilled, engaged and resilient workforce, we need to create strong internal career pathways. Our goal is to ensure that 75% of our senior management positions are filled internally.

## Actions

### Onboarding

The first 90 days of working at Plukon matter for seamless integration into our organisation and they set the stage for a successful and fulfilling career at Plukon. In our onboarding program, we introduce new employees to our culture, values and operational standards.

In 2025, we successfully rolled out the Digital Plukon Academy, a robust platform for digital onboarding and compliance training for all employees (e.g. health and safety and quality trainings), across the Netherlands, Belgium, Spain, France, and Germany, available in 19 languages.

### Professional Development

Professional Development builds job-related knowledge and technical skills required for effective and safe performance. Our diverse training offerings, including technical skills, language courses, and mandatory certifications, empower our employees to excel in their current roles and prepare for future opportunities.

Plukon automates and robotizes production processes in its factories, with tasks such as packaging increasingly carried out by robots that are operated and maintained by technicians. Technical roles therefore shift toward managing multiple production lines and more complex systems at the same time. We prepare employees for this by continuously investing in training and development through reskilling and upskilling, modular courses, workplace learning, and personalized learning paths.

Learning and development specialists provide practical tools and on-the-job guidance and organizes learning around key moments when employees need new knowledge, want deeper understanding, apply knowledge, face problems, or implement changes.

To scale these activities, the company collaborates with external training providers and market partners, including through the Maintenance Academy, while building an internal learning culture that offers technicians personalized development opportunities and prepares teams to work with automated and robotized systems.

### Personal Development

Personal Development focuses on leadership development, soft skills and personal growth. Leadership programmes, personal development training and team development initiatives help our workforce achieve personal growth, enhancing their overall job satisfaction and engagement.

Every year, the programs include the in-company Young Professional Program, Advanced Leadership Program in cooperation with the University of Leuven (Belgium), and the Senior Leadership Program in cocreation with Nyenrode Business University The Netherlands, and Kozminski Business University in Poland. For the Executive Committee a leadership programme has been introduced with our partners IMD and Harvard. Seven members of the Executive Committee have been invited to participate in an IMD- or Harvard leadership program in 2025.

Looking ahead to 2026, leadership development will remain a strategic priority within the Plukon Academy. Existing programmes for young professionals, advanced and senior leaders will continue, including the Executive Committee programmes in collaboration with IMD and Harvard. At the same time, Plukon will further develop and pilot country-level leadership programmes, with a specific focus on operations and middle management. Programmes already initiated in Germany, Belgium, France and Spain will be formalised and scaled.

## The Plukon Academy

Our learning and development team is responsible for designing, developing, and delivering learning programs within the Plukon Academy, our central learning hub. The Digital Plukon Academy brings all learning solutions together in one place. It strengthens social learning, which is collaboration and knowledge-sharing across teams through our innovation and learning platforms. In addition, it strengthens knowledge management, for which we provide a broad and accessible range of learning resources such as Standard Operating Procedures (SOPs), language courses, leadership tools, and development programmes.

In 2026, we will further elevate the Digital Plukon Academy by expanding our portfolio of digital courses, organising more live trainings, and centralising training offerings on departmental level. This ensures a consistent learning experience for every employee and supports continuous learning, cross-border collaboration, and easy access to the right knowledge at the right moment.

"We grow together: learn, practice, and immediately apply our learnings in realistic situations. I now address situations proactively and feel like the owner of the conversation. That makes a world of difference at work."

Eva Martinez
Participant Young Professional Program Cohort 5

PLUKON academy

**Our three focus areas for our Plukon Academy**

### Automation & Robotics

How do we equip our people at every level to adapt to automation and digitalization, while ensuring operational excellence and inclusion?

**Onboarding**
- Department onboarding (e.g. maintenance staff)

**Professional Development**
- Development of function-specific training plans (e.g. maintenance, operations, and project longer fresh factory Wezep)

### People

How do we shift from scattered (static) training to continuous, personalized development that empowers every employee to stay relevant and skilled for future business demands?

**Onboarding**
- First draft of our company onboarding program for the Netherlands (format available for international roll-out)

**Professional Development**
- Development of departmental specific training plans (e.g. maintenance, operations, sales, IT)
- First draft Social Learning Platform Innovation- and Quality Department

**Personal Development**
- Digital Leadership Toolbox available for all employees in the Plukon Academy Platform

### Organisation

How do we strengthen leadership capabilities across the organisation, enabling both professionals and managers to guide transformation, foster growth, and embed learning into daily work?

**Onboarding**
- First draft of management onboarding available

**Personal Development**
- Young Professional Programme
- Essential Leadership Programme
- Advanced Leadership Programme
- Senior Leadership Programme

## Metrics

Last year, we filled 180 of 262 vacancies (team leader and up) with internal candidates (69%). In 2025, 55% of vacancies at plant, country, and board level were filled by internal candidates. The split between male and female was 50-50.

Since the launch of the leadership programs in 2019, the Plukon Academy has developed 139 emerging and experienced leaders. These programs have consistently delivered measurable impact: participant turnover within one year after completion stays below 10%, while nearly one in four participants has progressed into a higher position.

This proves that leadership development investments not only build capability but also drive retention, internal mobility, and long-term organisational strength. This also contributes to the goal to fulfil 75% of our management positions with internal candidates.

### Annual reviews

Each year, typically in the first quarter, all employees across all countries participate in an annual review with their direct manager. During this structured conversation, topics such as leadership, individual responsibilities, alignment with the company's values, and personal reflection on the past year are discussed. The review also includes an evaluation of performance, collaboration, and contribution to team and organisational objectives. Based on this discussion, employees and managers agree on follow-up actions, development steps, and objectives for the coming year. Over the past year, this process has been further strengthened: annual reviews with the Executive Board, Executive Committee members, and Country Management have now become common practice, ensuring that performance dialogue and leadership reflection are embedded at all levels of the organisation.

## Metrics

| Training hours<br>As measured on 20/10/2025 | Internal employees | External employees |
|---|---|---|
| Number of learners | 1,528 | 4,578 |
| Trainings completed | 14,688 | 63,210 |
| Training hours Total | 6,766 | 8,900 |
| Training hours Digital | 2,118 | 8,900 |
| Training hours with coach or trainer (ILT) | 4,648 | - |
| Average training hours per employee | 4.43 | 1.94 |

| Average training hours per employee | 2025 |
|---|---|
| Distribution by gender | |
| Female | 5.95 |
| Male | 4.81 |

**124** participants have joined leadership programs of Plukon Academy since 2019





# S2 Workers in the value chain

| General information | |
|---|---|
| Material topic | Workers in the value chain |
| Sub-topics | Working conditions in the value chain |
| Definition | Working conditions for workers in the value chain, such as the people that work on farms, in the countries where we operate and in the rest of the world. |
| Impacts | **Positive, actual**<br>• Human rights: Positive impact on workers in the value chain by ensuring fair and safe working conditions.<br>• Plukon requires from suppliers that they comply with international and national legislation, respect human rights and the ILO's core conventions and meet specified requirements in respect of social responsibility, the environment, and business ethics.<br><br>**Negative, actual**<br>Creating good working conditions can be specifically challenging for certain groups in the poultry value chain, such as poultry catching and palm cultivation. Farm workers may also face risks from poor management of ammonia and dust on farms, which causes irritation to respiratory passages. |
| Value chain | Upstream |

| Governance | |
|---|---|
| Business owner | Chief Procurement Officer |
| Policy owner | Director Quality |
| Data owner | Group Supply Chain Optimization Manager |
| Project team expert | Quality and Agri Managers in all countries |

Our business is made possible by the important role workers play across the value chain. In primary poultry production, certain activities are labour-intensive, such as poultry catching. Depending on local circumstances, poultry may be caught using mechanical methods or by manual labour. These activities can place physical demands on workers. Plukon seeks to contribute to the well-being of farmers and poultry catchers. The conditions of workers in the value chain, including those involved in agricultural raw materials such as soy, are also increasingly relevant under the Corporate Sustainability Due Diligence Directive (CSDDD).

## Target and metrics

Since this topic covers two main areas, we have not yet set specific targets or metrics. Our goal is to incorporate this topic into our preparations for the CSDDD and the rollout of the Supplier Code of Conduct, thereby gaining better insights into our supply chain.

## Policies

### Compliance with laws and regulations

Plukon complies with all relevant local and national labour laws and regulations. We expect our suppliers and business partners to operate in accordance with applicable legislation, including laws related to working conditions, health and safety, and labour rights.

### Purchasing conditions

These conditions strengthen expectations towards suppliers about responsible business conduct, legal compliance, and respect for labour and human rights throughout the value chain.

### Supplier Code of Conduct (in development)

This code will define clear expectations for suppliers regarding labour standards, health and safety, human rights, and ethical business behaviour. The Supplier Code of Conduct is currently work in progress and will become an important cornerstone for future due diligence activities.

## Actions

In 2025, Plukon assessed what the requirements of the CSDDD mean for the organisation. These regulatory frameworks support Plukon in strengthening its approach to appropriate due diligence in the value chain by providing a structured basis for identifying, assessing and addressing social risks.

Plukon began preparations for compliance with the CSDDD in 2025. This included internal alignment, governance decisions, and defining the first steps of the due diligence process. The upcoming years, we will map suppliers and conduct social risk analyses, following EU guidance on due diligence and risk-based prioritisation.

# S4 Food safety

| General information | |
|---|---|
| Material topic | Consumers and end-users |
| Sub-topics | Food safety of consumers and end-users |
| Definition | The assurance that food will not cause harm to the consumer when it is prepared and/or eaten according to its intended use. |
| Impacts | **Positive, actual**<br>Meeting the highest quality and food safety standards is essential. This requires working collaboratively with suppliers and a supply chain quality system, to check product quality to ensure a safe product for our customers.<br><br>**Negative, actual**<br>Not meeting food safety standards can/will have a negative impact on Plukon's business and operations. |
| Value chain | Upstream, own operations, downstream |

| Governance | |
|---|---|
| Business owner | Director Quality |
| Policy owner | Director Quality and Country Quality Managers |
| Data owner | Business Intelligence Manager Quality |
| Project team expert | • All Country Quality Managers<br>• Legislation and Regulatory Affairs Manager |

Food safety is fundamental to the trust that consumers, customers and society place in Plukon. As a European producer of fresh and prepared poultry products, meals and salads, we carry a significant responsibility: our products must always be safe for consumption, regardless of where in Europe they are produced, processed, transported or consumed.

As it is an integral part of our business strategy and operational excellence, failure to meet food safety standards can negatively impact consumers, lead to reputational damage, financial losses and disruption of business continuity. At the same time, a strong food safety culture has a positive impact by protecting consumers, strengthening customer confidence and supporting long-term relationships with retailers and foodservice partners.

We safeguard food safety throughout our value chain: from upstream at farms and suppliers, within our own operations, to downstream during transport and delivery to customers. Across each stage, we apply a combination of regulatory requirements and recognized food safety standards, including EU legislation and GFSI-benchmarked (Global Food Safety Initiative) schemes such as BRCGS Food Safety and IFS Food. This means that our controls include both mandatory measures (as required by EU and national regulations) and certification-driven requirements (such as audits, testing protocols, and monitoring systems defined by BRCGS and IFS). By actively managing prevention, monitoring, and continuous improvement across every link in the chain, we reduce food safety risks and strengthen the resilience of our organisation.



# Food safety throughout the value chain



## Upstream

Our quality, technical, and veterinary teams teams work closely with poultry farmers and hatcheries to control risks as early as possible in the value chain. At farm and hatchery level, we focus on preventing and monitoring key microbiological hazards such as Salmonella and Campylobacter. We assess hygiene conditions, including water and feed quality, biosecurity measures, and cleaning and disinfection practices.



## Own operations

Automated detection systems, such as metal detectors, X-ray equipment for bone detection and scanners, are used to identify potential abnormalities. The outcomes of these checks are reviewed by trained experts, who assess whether corrective action is required. Additional visual inspections of carcasses and organ packages further support the identification of potential food safety risks.

Food safety within our factories is further supported by strict traceability, segregation and line clearance procedures. These measures are underpinned by quality management systems, employee training and oversight by local quality teams, ensuring consistent application across all production plants.

Within our slaughterhouses and processing facilities, food safety is safeguarded through robust process design, preventive controls and continuous monitoring. Most food safety risks are managed after the bird has been slaughtered, directly within the factory environment.

Operations are organised in line with HACCP principles, with clearly defined control points throughout slaughtering, cutting, deboning, processing, packaging and cooling. Processes are continuously monitored, supported by microbiological sampling and process checks to verify that controls remain effective. Samples are routinely taken during production and analysed in our own laboratory in Wezep to confirm compliance with food safety requirements and to provide additional verification of process controls.




## Downstream

Food safety also plays an important role during transport and delivery to customers. For a limited part of our logistics activities (for example in Spain), Plukon operates its own vehicles and therefore has direct influence on food safety during transport. For outsourced transport, we work with clear specifications and agreements with logistics partners. Responsibilities for food safety, including the point at which responsibility is transferred, are clearly defined in collaboration with our Legal team.

## Targets

1. **Certification:** 80% of our production plants certified to IFS Higher Level and/or BRCGS (Grade A or higher) by 2026.
2. **Recalls:** 0 public recalls in all our countries, each reporting year.

These targets support our ambition to consistently meet the highest food safety standards across Europe.

## Policies

Plukon is committed to placing only safe, high-quality and reliable food products on the market. Our way of working is based on the following principles:

1. Full compliance with all applicable national and international food safety legislation in the countries in which we operate.
2. Application of internationally recognised food safety standards, in particular BRCGS Food Safety and IFS Food, both of which are based on HACCP and ISO principles.
3. A preventive, risk-based approach in which food safety risks are identified and controlled as early as possible in the value chain.
4. Continuous improvement through internal and external audits, incident analysis and corrective and preventive actions.
5. Embedding food safety in our corporate culture through training, clear communication and leadership.

The policy applies to all Plukon activities and covers both our own operations and relevant value chain partners.

Consumers and customers can raise food safety concerns through established customer service channels and complaint management processes. All complaints are investigated and, where necessary, corrective actions and remediation measures are implemented.

## Actions

### Certification and audits (BRCGS and IFS)

Certification against BRCGS and IFS is a core element of how Plukon manages food safety in its operations. These internationally recognised standards, based on HACCP and ISO principles, are applied across our production plants and verified through independent external audits. Some plants hold both IFS and BRCGS certification, while others may hold one of these standards. Independent external audits verify compliance and effectiveness. Plukon uses these audits to assess the effectiveness of food safety controls, strengthen management oversight, and drive continuous improvement on the production floor.

In 2025, we have continued our efforts to raise awareness and engagement at the management level to strengthen audit performance. For example, in Germany, a quality meeting involving the Country Quality Assurance (CQA) Manager, Plant Managers, Quality Assurance (QA) Managers, and the central QA team set clear goals to regain higher audit levels. A KPI was established for Plant Managers, the CQA manager, and QA managers. As of 2026, three out of five plants have already achieved the higher level (see targets for details). Similarly, in France, internal audits are planned as unannounced, preparing teams to perform effectively during official inspections.

### Training & awareness

Food safety instructions are a mandatory part of onboarding programmes. Employees receive regular training on hygiene, procedures and risk awareness. International work instructions and pictograms are being rolled out across all factories to ensure consistency and clarity.

In Poland, every new employee completes onboarding training, supported by translators and followed by a test to ensure understanding. Regular refresher training is provided on hygiene, procedures and risk awareness. Clear communication on the work floor reinforces this approach. Multilingual pictograms (primarily in Polish, Ukrainian and English, with ongoing expansion to Spanish) are displayed across production areas and facilities, supported by additional information on canteen screens. New employees are guided by mentors and coordinators, who help them apply key rules and procedures in practice.




Instructions to wash hands in 4 languages






## Monitoring & testing

We perform systematic controls to manage microbiological risks and ensure compliance with legal and customer-specific requirements throughout our operations. Deviations are recorded, analysed, and followed up with appropriate corrective actions. Where relevant, these controls are aligned with upstream measures described in the Animal welfare and responsible use of antibiotics chapter of this report, ensuring a consistent approach across the supply chain.

In addition, we conduct regular quality control rounds on a daily or weekly basis, involving Quality, Plant Management, and key production representatives such as production, and line leaders. These checks provide direct feedback and enable immediate adjustments to ongoing production processes.

Furthermore, we carry out external sampling across markets in Germany throughout the year, followed by microbiological analyses. Together with rigorous internal visual inspections and close collaboration with external partners, this provides a comprehensive verification of product quality at the point of sale, with a clear focus on our own performance and compliance.

## Recalls and incident management

Plukon applies clear procedures for product recalls, distinguishing between customer recalls and public recalls. Each incident is evaluated to prevent recurrence, using lessons learned to implement technical solutions. For example, installing cameras at production lines to prevent labelling errors.

In 2025, we started implementing a KPI dashboard tracking the number and reasons for recalls, which will be shared with QA managers. This allows benchmarking across plants and supports proactive measures to reduce future incidents. To further strengthen preparedness, we are exploring a group recall insurance, which is a type of insurance that helps cover the financial costs associated with a product recall.

## Metrics

To monitor and improve our performance, we use the following indicators, among others:

- Public recalls: number of public recalls per reporting year. In 2025, we had 3 recalls, 1 in France and 2 in the Netherlands.
- Certification level: percentage of production plants certified to IFS Higher Level and/or BRCGS Grade A or higher.

**We reached our goal!**

**88.6%** of our production plants are certified to IFS Higher Level and/or BRCGS (Grade A or higher).

# 5. BUSINESS CONDUCT

Our values, ethics, and our corporate culture steer our way of working. It impacts how we work with and communicate to our employees.

1. Corporate culture
2. Management of relationships with suppliers
3. Anti-corruption and bribery



## General information

| | |
|---|---|
| Material topic | Business conduct |
| Sub-topics | • Corporate culture<br>• Protection of whistleblowers<br>• Corruption & bribery<br>• Management of relationships with suppliers |
| Value chain | Upstream, own operations, downstream |

## Governance

| | Corporate culture | Whistleblower/ Corruption and bribery | Management of relationships with suppliers |
|---|---|---|---|
| Business owner | Director Organisation Effectiveness and Development | Director Legal Affairs | Chief Procurement Officer (CPO) |
| Policy owner | N/A | Director Legal Affairs | Chief Procurement Officer (CPO) |
| Data owner | HR Project manager | Legal team | Business Information Manager Agri |
| Project team member | N/A | N/A | Director Quality Controller (payment behaviour) |

# Corporate culture

| General information | |
|---|---|
| Material topic | Business conduct |
| Sub-topics | • Corporate culture<br>• Protection of whistleblowers |
| Definition | • **Corporate culture:** Plukon's corporate culture, such as our values, ethics and practices that impact our internal and external stakeholders, including employees, suppliers, customers, and communities.<br>• **Protection of whistleblowers:** The way we protect whistleblowers is embedded in our policies and procedures that encourage and safeguard the act of whistleblowing within the organisation and its value chain through a whistleblowing policy. |
| Impacts | **Positive, actual**<br>• Plukon has a positive impact on providing an ethical corporate culture for the workforce and for value chain partners.<br>• Enabling people to report incorrect behaviour at any time during their dealings with Plukon.<br>• Plukon encourages employees to report any suspected breaches of the law, the Code of Conduct and other policies. Whistleblowers and grievance mechanisms are of major importance for a safe and health working climate.<br><br>**Negative, actual**<br>N/A |

Our corporate culture is built on a strong foundation of clearly defined core values, a focused strategy and solid organisational building blocks. Innovation, responsibility and realism guide how we work and make decisions, while a consumer and customer focus shapes how we develop and deliver our products. These principles are supported by our key building blocks: strong concepts, best people, operational excellence, and good reputation. Sustainability underpins these elements and connects them across the organisation.

As our organisation grows, we actively integrate new companies into this culture and way of working. A structured governance and consultation framework (across board, country and plant levels) ensures alignment and consistent decision-making throughout the group. This is complemented by close collaboration with local teams, supported by clear points of contact and regular operational exchanges.

In addition, our PROgress programme drives a standardized 'one way of working' across all operations, embedding a culture of continuous improvement and supporting the effective onboarding of newly acquired companies. Where needed, we further strengthen alignment by investing in systems and processes, including the integration of business intelligence capabilities and harmonised IT processes, for example the Product Lifecycle Management (PLM) processes to ensure consistent data collection and performance management across the organisation.

## Policy

### Code of Conduct

Our Code of Conduct outlines the ethical principles, values and standards of behaviour expected from all our employees, subsidiaries, controlled companies, suppliers, and business partners associated with Plukon. It serves as a guide to uphold integrity, fairness and responsible practices in all operations and interactions. In the Code of Conduct, we uphold a set of core principles that shape the foundation of our operations.

If people come across any violations laws or regulations, behaviour contrary to our Code of Conduct, or concerns that could impact the well-being of individuals or the environment, we encourage them to speak up. We urge them to talk to their account manager, supervisor, trusted persons, or contact the HR or Legal department of Plukon (legal@plukon.nl).

### Whistleblowing policy

If someone prefers to report a concern confidentially, this can be done via our whistleblower policy for matters that override a personal interest, such as moral and sexual harassment, witnessing the illegal dump of waste, intentional contamination or falsification of products (food fraud) or suspecting colleagues engaging in price-fixing agreements with competitors.

The most important goal of our whistleblowing policy is to protect whistleblowers and to make known any wrongdoing within the organisation. The whistleblowing policy contains information on dealing with a suspicion of malpractices and non-responsible business conduct in Bankiva B.V. and Plukon Food Group B.V.

The whistleblowing policy can be found publicly here on Plukon's website.

## Actions

### Whistleblowing policy

The whistleblowing policy is an important instrument to safeguard integrity and to provide all employees (including interns, temporary staff, and agency workers) with the opportunity to safely report suspected misconduct.

During the reporting period, a total of five whistleblower reports were received across several countries, relating primarily to concerns about inappropriate workplace behaviour, including psychological harassment, as well as instances of alleged misconduct in business processes. All reports were handled in accordance with the company's whistleblower policy and established investigation procedures.

In 2025, further attention was given to updating, rolling out, and increasing awareness of the whistleblowing policy within the organisation, partly in response to tightened European regulations in 2024. We initiated



an in-depth review of the whistleblowing policies across the various countries. This review assessed the extent to which the existing policies align with legal requirements and the local context. Where necessary, adjustments were prepared or implemented to ensure consistency, legal compliance, and a uniform minimum standard across the group. New versions of the whistleblowing policy have been introduced in nearly all countries, and with the addition of a new country within the organisation (Denmark), the roll-out of the whistleblowing policy there is almost complete.

Next to that, to gain insight into the level of awareness and the practical functioning of the whistleblowers policy, we distributed a questionnaire in 2025 among HR and Plant Managers. The questionnaire focused, among other things, on the level of familiarity with the policy, the role of managers, and practical challenges experienced in its application. The outcomes provided valuable insights into areas where further clarification, support, and communication are needed.

A multidisciplinary project group (consisting of legal and HR) was established to focus on the practical implementation of the policy within the organisation. This project group translated the results of the questionnaire and the internal advisory document into concrete follow-up actions and presented them to the Steering Committee. Current focus areas include more proactive communication of the whistleblowing policy, reducing grey areas for those handling reports, and further research into the role and functioning of confidential advisors.

For 2026, a roadmap has been established that includes further harmonisation between countries, targeted communication and training for managers and HR, and further clarification of processes and responsibilities surrounding reports. Through these efforts, we continue to work towards a transparent and safe reporting culture.

## Product Lifecycle Management

As Plukon grows and its portfolio becomes more complex, the demand for reliable and consistent product and supplier information continues to increase. Product Lifecycle Management helps centrally manage information such as specifications, certifications and sustainability-related data, enabling transparency, traceability and better decision-making across the organisation.

In the past year, Plukon focused on selecting a suitable Product Lifecycle Management solution. This started with collecting requirements from all relevant departments, followed by the creation of a longlist and a shortlist of suppliers. A Request for Proposal was then issued, and the responses were reviewed and scored by cross-functional teams. Based on these scores, workshops were held with the highest-ranking suppliers. The preferred supplier was selected based on the outcomes of these workshops and the overall findings of the full selection process.

In the coming year, we aim to implement the supplier portal, allowing suppliers to directly maintain product and certification information. Further steps will be determined together with a steering committee representing all involved departments.

"As Plukon, we aim to be a key player in food, and to stay a key player, a transparent and future-proof system is essential to get us there."

**Christian Heideveld**
Application Administrator

## Continuous improvement through PROgress

The PROgress project is an impactful way to introduce one way of working at all plants, leading to significant improvements and cost savings. It also serves as an effective approach to onboard new acquired companies to the Plukon family, helping them to get embedded in the Plukon culture and day-to-day practices.

The 'One way of working' approach is now embedded in all operations and contributes to building a culture of continuous improvement. This means: striving to perform today better than yesterday, and even better tomorrow than today. Maintaining discipline and execution every day, 365 days a year, remains a challenge in making it part of our culture of continuous improvement. However, PROgress is well recognised among senior management, and many employees experience its impact in their daily work.

Learn more about it in the interview with John Logemann, Manager Continuous Improvement.

"The implementation of PROgress in Maasmechelen has provided us with greater insight into our processes while simultaneously strengthening the sense of ownership at all levels of the organisation. In addition, PROgress has fostered a strong continuous improvement mindset and established a broader Continuous Improvement (CI) culture within the plant."

**Pascal de Meulenaar**
Plant Manager Maasmechelen, Belgium

Interview

# Continuously improving at Plukon

How do you create one way of working and one corporate culture within such a large and diverse organisation, while respecting national differences?

According to John, the answer lies in Continuous Improvement (CI): continuously improving performance by measuring, learning and adjusting. In 2020, CI was given a clear framework within Plukon under the name PROgress: Plukon Rapid Optimisation.

"PROgress is not a temporary project," John explains. "It's a way of working: relying on facts, standardising our practices, strengthening cross-functional collaboration, and involving everyone, from the shop floor to management."

## One recognisable way of working

While every Plukon plant is different, the foundation of PROgress is the same at every site. This is most visible in Plukon's Performance Management System (PMS): a fixed structure for monitoring and discussing performance.

"Whether you are working in a plant producing meals and salads, or in a slaughterhouse, the system is immediately recognisable." John says. "PMS connects all levels of the organisation. Each level has its own KPIs, but all contribute to the same overarching goals, translating strategy into daily action on the shop floor."

## Solving problems together in the factory

At Plukon, CI starts on the shop floor. "The people in the factory know the production process best," says John. "I started myself as a production employee, which gave me a deep understanding of how production processes work, and where improvements are possible."

A key tool in this approach is the Gemba walk: walking the shop floor together with a manager and a production employee. During these walks, managers observe the process, ask questions and listen to employees. "It creates real interaction," John explains. "The shop floor provides the insight; managers help remove obstacles. That's CI in practice."

## PROgress and corporate culture

PROgress is about more than improving processes. At its core, it focuses on behaviour, leadership and ownership. Clear KPIs, fixed meeting structures, and standard ways of working create transparency and clarity.

"Culture change takes time," says John. "And it starts with leadership. When Plant Managers and Directors lead by example, the organisation follows. Just like at home: if you want your child to close the door, you have to do it yourself first."

## Embedded in the organisation

Today, PROgress is active in more than twenty Plukon plants. In the coming years, the focus will be on further rollout, sharing best practices and using data more intelligently.

The ultimate goal? "A company where continuous improvement is so embedded that it no longer needs a programme." John concludes. "As a CI manager, you want to make yourself redundant. That's when you know it has truly become part of the culture."




John Logemann
Continious Improvement Manager



# Corruption and bribery

| General information | |
|---|---|
| Material topic | Business conduct |
| Sub-topics | Corruption and bribery |
| Definition | The way we prevent corruption and bribery, through detecting, investigating, and responding to allegations or incidents relating to corruption and bribery. |
| Impacts | **Positive, actual**<br>• Avoiding bribery and corruption and promoting ethical behaviour amongst our employees.<br>• Plukon has a positive impact on preventing, detecting, investigating and responding to allegations or incidents relating to corruption and bribery<br>• Plukon has a Code of Conduct in place, including anti-corruption.<br><br>**Negative, actual**<br>N/A |

Acting on corruption and bribery is crucial to maintain our integrity, reputation, and operational efficiency. By actively combating corruption and bribery, we ensure compliance with legal standards, avoid costly fines, and mitigates risks associated with unethical behaviour.

## Policy and actions

We have a physical training on competition law (corruption and bribery) is combined with the Whistleblowers training.

All new employees for whom this topic is relevant receive a mandatory e-learning course on competition law. Additionally, a physical (refresher) training takes place once every two years in all countries. In the case of company acquisitions, there is always an on-site physical training.

A leaflet about the complaints procedure and the whistleblowers policy has been digitally distributed and is posted on the bulletin boards near the coffee pantries, so employees know where to go and who their confidants are.

Finally, an email has been sent to employees with information about data protection and that they can contact our Data Protection Officer with any data breach reports.

# Management of relationships with suppliers

| General information | |
|---|---|
| Material topic | Business conduct |
| Sub-topics | Management of relationships with suppliers |
| Definition | The way we manage our supplier relations, including the extent to which Plukon behaves fairly towards suppliers including payment and procurement practices. |
| Impacts | **Positive, actual**<br>• Screening of suppliers in terms of human rights and environmental commitments.<br>• Good payment terms for suppliers, especially SMEs.<br><br>**Negative, actual**<br>N/A |
| Value chain | Upstream, own operations |

Plukon operates in international and complex value chains. Responsible supplier management is therefore essential to safeguard human rights, environmental standards and fair business conduct throughout our supply chain.

We define management of relationships with suppliers as the way we manage our supplier relations, including the extent to which Plukon behaves fairly towards suppliers through responsible procurement, transparent expectations, and fair payment practices, particularly towards Small Medium Enterprises (SMEs).

In 2024, we further strengthened our foundation for responsible sourcing by enhancing supplier screening processes, aligning procurement policies with Sustainability expectations, and preparing for upcoming European due diligence legislation, including the Corporate Sustainability Due Diligence Directive (CSDDD) and the EU Deforestation Regulation (EUDR).

In 2025, we initiated the structured design of our CSDDD approach. In 2026, we will start the first implementation phase to ensure timely compliance with the phased CSDDD requirements expected to apply to large companies towards 2029.

## Target

100% of Plukon's suppliers has signed Supplier Code of Conduct by 2027.

## Policy

At present, Plukon does not yet have a formalised human rights and environmental due diligence policy covering its entire value chain as foreseen under the CSDDD. Our approach to supplier management is currently based on general procurement principles, contractual agreements and compliance with applicable legislation.

In 2025, Plukon initiated the development of a structured due diligence approach in preparation for the CSDDD. This process will lead to the formalisation of a policy, including clear governance, a risk-based methodology and defined processes for prevention and mitigation. As part of this trajectory, Plukon will develop a Supplier Code of Conduct in 2026, which is planned to be launched in 2027.

The CSDDD implementation roadmap will support the integration of due diligence into procurement processes and supplier engagement, ensuring that Plukon is structurally prepared for phased compliance towards 2029.

## Actions

We aim to build transparent and consistent relationships with our suppliers across all markets in which we operate. In the past year, we revised and harmonized our purchasing terms and conditions across all countries to create a more aligned framework for supplier collaboration. While national legal requirements may lead to limited local differences, the core principles and expectations are now consistent throughout the organisation. This alignment supports clarity for our suppliers, strengthens governance, and contributes to responsible and efficient supply chain management.

We also further strengthened the integration of sustainability considerations into procurement processes and reinforcing collaboration between the teams of sustainability, procurement and legal. Preparatory work was carried out to assess the impact of upcoming European legislation, including the CSDDD and EUDR, on our sourcing model and supplier engagement approach.

As part of this trajectory, we started exploring how to approach the implementation of the CSDDD in a structured and proportionate way. This included analysing the requirements of the directive, assessing our current level of maturity, and identifying which product groups and supplier segments are likely to require prioritised attention. At this stage, we are defining the scope, governance and methodology that will guide the development of a formal human rights and environmental due diligence framework.

From 2026 onwards, we will move into the first phase of implementation. This will include conducting initial risk assessments in selected priority categories, further embedding due diligence considerations into procurement processes and developing a Supplier Code of Conduct, which is planned for 2026 and will be launched in 2027. This phased approach will progressively strengthen our responsible supplier relationships and prepare Plukon for compliance with the expected CSDDD requirements towards 2029.

We attach great importance to timely payment of suppliers, especially SME suppliers, such as poultry farmers. We pay invoices within the 30-day payment term.



# 6. ENTITY-SPECIFIC TOPICS

In the Double Materiality Assessment (DMA), we identified three topics that are highly relevant for Plukon as a food company, but are not covered by the ESRS. These 'entity-specific topics' are closely linked to our core business: improving animal welfare and responsible use of antibiotics, the valorisation of the whole bird and the development of alternative proteins.

Ensuring high standards of animal welfare contributes to healthier poultry, higher quality products, and increased consumer trust. The responsible use of antibiotics helps prevent the emergence of antibiotic-resistant bacteria and supports public health. Beginning with this reporting year, we have integrated this topic into our broader animal welfare topic.

By valorising by-products and co-products, we can offer affordable products while strengthening a circular economy. Finally, with a growing global population, global protein demand continues to rise. By 2050, more than half of all proteins consumed are expected to come from alternatives to animal-based sources, making alternative proteins an essential area of focus.



# Animal welfare and responsible use of antibiotics

## General information

| | |
|---|---|
| Material topics | • Animal welfare<br>• Responsible use of antibiotics |
| Definition | • The impact of Plukon on animal welfare refers to how effectively the company upholds and promotes animal welfare standards, particularly with regard to the living conditions and overall treatment of the animals in its production chain.<br>• The impact of Plukon on the promotion of responsible use of antibiotics in order to minimize the risk of antibiotic resistance in humans, whilst maintaining optimal health for our poultry. If antibiotics are required, this is carried out responsibly with minimal impacts on animal and human health. |
| Impacts | **Positive, actual**<br>• Ensuring health and well-being of the animals at all stages of production in the poultry value chain.<br>• Minimize stress during loading, transport and slaughter.<br>• Responsible use of antibiotics to minimize antibiotics resistance.<br>• Contributing to the overall health of our poultry |
| Risks | Legal and reputational risks related to the animal welfare level in the Plukon value chain, such as losing market share, expected increased costs or penalties. |
| Value chain | **Animal welfare:**<br>• Rearing and breeding farms<br>• All poultry farms of all farming concepts, including catching<br>• Transport to the slaughterhouses<br>• All slaughterhouses of Plukon<br><br>**Responsible use of antibiotics:**<br>All poultry farms of all farming concepts |

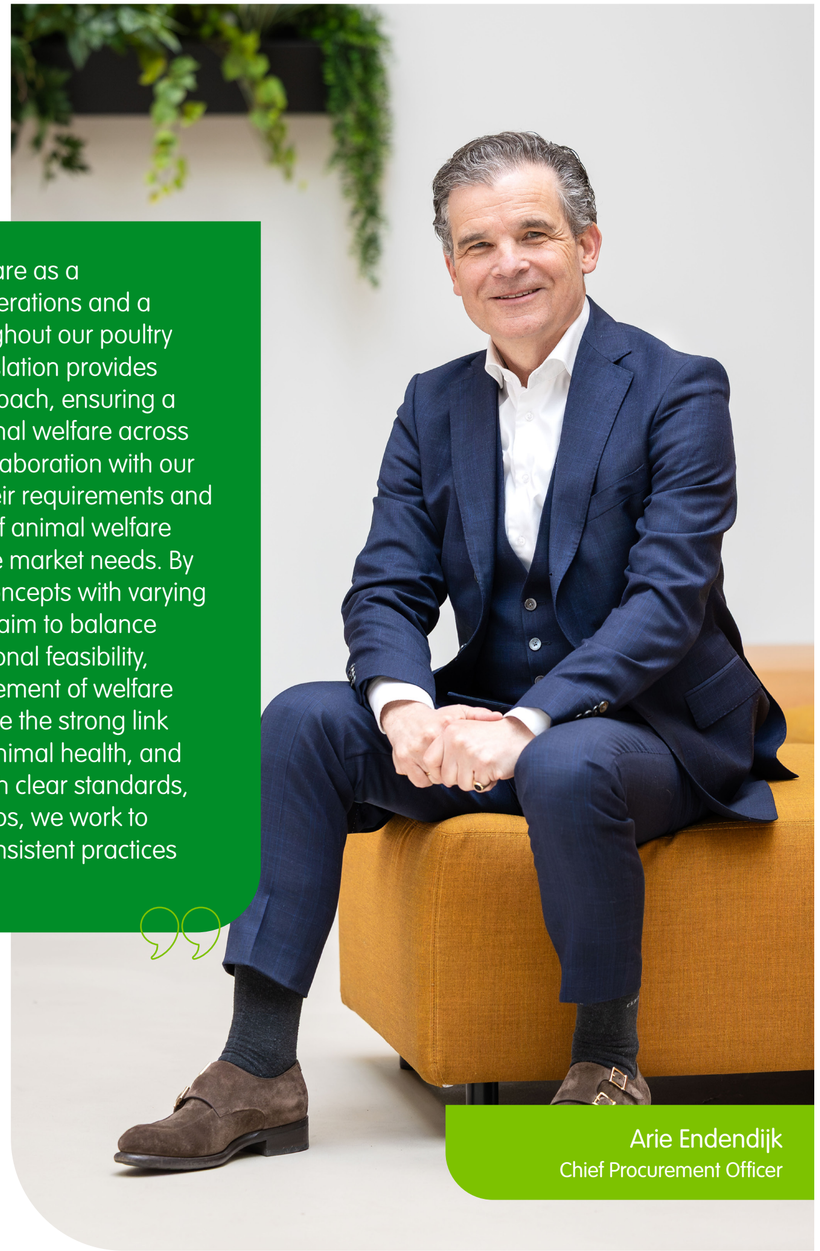
## Governance

| | |
|---|---|
| Business owner | Chief Procurement Officer |
| Policy owner | Director Quality |
| Data owner | Group Supply Chain Optimization Manager |
| Project team expert | Quality and Agri Managers in all countries, supported by the Animal Welfare Officers in each country |

As a major player in the poultry industry in Europe, we view animal welfare as a key pillar for our business model and sustainability strategy. Plukon is committed to continuously improving animal welfare through innovation across our operations and throughout our value chain. While our influence differs per segment of the value chain, our responsibility remains consistent: to safeguard the physical well-being of animals by working with scientifically informed practices, clear standards, and continuous improvement across all stages of production.

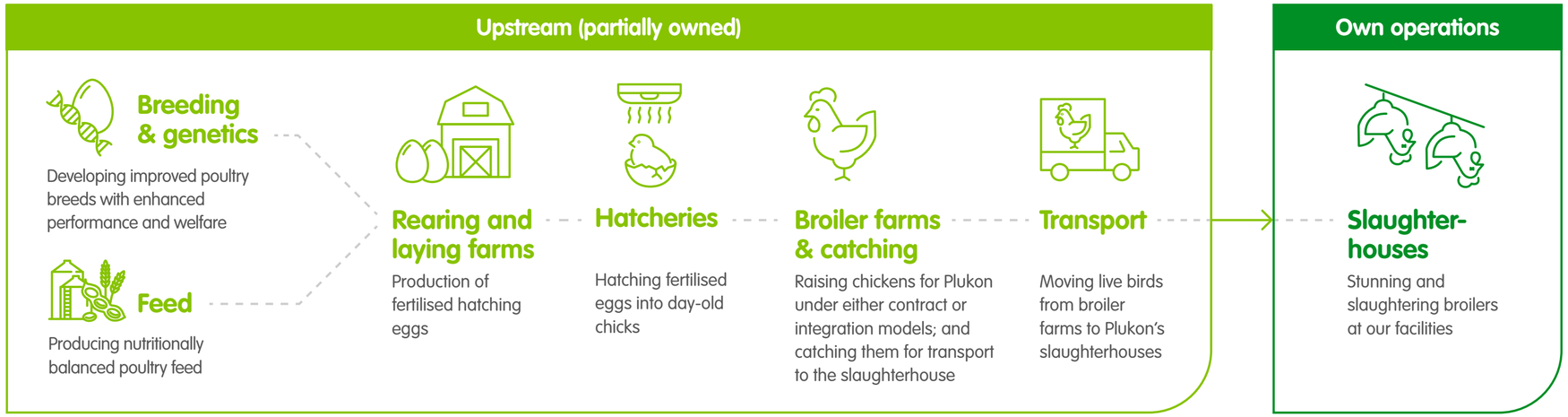
In parallel, Plukon closely monitors policy developments at the European level and follows the evolution of legislative frameworks with care. We engage constructively in relevant scientific and regulatory discussions, supporting informed policymaking. Together with our equipment suppliers, we also plan and prepare for the integration of the best available techniques and systems. These actions reflect our commitment to embed new emerging legal possibilities and science-based approaches that attest best welfare practices for our animals.

"We recognise animal welfare as a fundamental part of our operations and a shared responsibility throughout our poultry value chain. European legislation provides the foundation for our approach, ensuring a consistent baseline for animal welfare across our operations. In close collaboration with our customers, we translate their requirements and expectations into a range of animal welfare concepts that reflect diverse market needs. By offering multiple farming concepts with varying welfare characteristics, we aim to balance customer demand, operational feasibility, and the continuous improvement of welfare standards. We acknowledge the strong link between animal welfare, animal health, and product quality, and through clear standards, monitoring, and partnerships, we work to uphold responsible and consistent practices across our supply chain."



Arie Endendijk
Chief Procurement Officer






In our animal welfare efforts, we focus on the segments of the value chain where our operations and partnerships enable us to exert the greatest influence (see visual). In several countries, certain activities, such as feed production in Spain and France, operate within fully integrated value chains. While hatcheries are not integrated in all countries, they are nonetheless included within the scope of this topic to ensure consistent coverage across the value chain.

Across all geographies, broiler farms represent a core focus area due to their central role in animal welfare outcomes. In addition, the catching process and the transport of animals to slaughterhouses are consistently included within our scope, as these stages are critical for ensuring responsible handling practices.

## Targets

We have established clear targets for our slaughtering locations: each year, we will add one no-tilting and gas stunning system to our poultry slaughterhouses. This means we aim to have ten poultry slaughterhouses equipped with this system by 2027 and thirteen by 2030.

For other part of our value chain, we plan to set group-level targets for key animal welfare indicators by 2027. Several of these indicators, specifically for broiler farms, catching, and transport, are already being monitored at our slaughterhouses and reported back to the relevant partners through a structured feedback loop:

- **Broiler farms:** footpad lesion scores
- **Catching:** post-slaughter bruising indicator (linked to catching practices)
- **Transport:** transport mortality (death-upon-arrival, DOA)

The following paragraphs explore these value chain segments in more detail.

## Policy

Plukon's animal welfare policy is grounded in the internationally recognised Five Freedoms of Animals, which provide a practical and non-certification-based framework to assess and improve animal welfare across the poultry value chain. The Five Freedoms are:

1. **Freedom from hunger and thirst**
   Ensuring access to fresh water and a diet that maintains full health and vitality.
2. **Freedom from discomfort**
   Providing an appropriate environment, including shelter, climate control and comfortable resting areas.
3. **Freedom from pain, injury or disease**
   Preventing disease and injury where possible and ensuring rapid diagnosis and treatment where needed.
4. **Freedom to express normal behaviour**
   Providing sufficient space, appropriate facilities and social interaction to allow natural behaviour.
5. **Freedom from fear and distress**
   Ensuring conditions and handling that avoid unnecessary stress and mental suffering.

This policy applies to all segments of the poultry value chain where Plukon has direct control or influence, including breeding choices, hatcheries, farms, transport and slaughterhouses. The policy is supported by training, operational guidelines, collaboration with farmers and partners, and the sharing of best practices across countries.

Below, we describe the key segments in the value chain in which animal welfare plays a significant role, and how we address animal welfare at each stage.

# 1. Breeding and genetics

## Developing improved poultry breeds

Breeding and genetics form the foundation of the poultry value chain. At this stage, breeding companies develop poultry lines that determine characteristics such as growth rate, robustness, leg health, feed efficiency, and overall resilience.

Animal welfare considerations at this stage focus on long-term robustness and health. Selecting breeds that are less prone to health issues supports better welfare outcomes throughout the rest of the chain, including lower susceptibility to disease, improved mobility, and better adaptation to different housing systems.

Plukon follows developments in breeding that contribute to improved animal welfare. We evaluate the development and performance of improved breeds in the field with the farm condition levels and share the results on performance with breeders. Plukon works with a combination of established breeding partners and breeding farms under its own management. The choices made at this stage influence welfare outcomes across farms, transport, and slaughterhouses. We therefore consider breeding and genetics a key upstream enabler of animal welfare.

# 2. Rearing and laying farms

## Production of fertilised hatching eggs

Rearing farms raise young birds (pullets and cockerels) from day-old chicks until maturity. Laying farms house mature birds that produce fertilised eggs that will later hatch into broilers. Within this segment, Plukon distinguishes between grandparent farms, parent farms, and the subsequent delivery of fertilised eggs to hatcheries. In Spain, the Netherlands and France, parent farms are either owned or managed (see value chain visual on page 8).

Animal welfare at rearing and laying farms is primarily related to:

- **Health and physical condition of breeder birds,** including feather coverage, body condition, and overall vitality. Good feather coverage indicates good animal welfare because it reflects good health, low stress, and proper nutrition, while also helping birds to regulate body temperature and protecting the skin from injury.
- **Housing and environmental conditions,** including adequate space, ventilation, temperature, litter quality, and other environmental indicators that directly influence bird comfort and welfare.
- **Access to balanced nutrition and clean water,** with feeding programs designed not only for production, but also to support feather development.
- **Monitoring and prevention of disease and injury,** supports animal welfare by ensuring animals remain healthy and experience less pain and stress in a safe, well-managed environment.

Good welfare of breeder animals is essential, not only from an ethical perspective, but also because it directly affects egg quality, hatchability, and the vitality of day-old chicks. Stress, poor health, or discomfort at this stage can have downstream effects on animal welfare and performance.

Plukon works with farmers to ensure that breeder flocks are managed according to applicable welfare standards and best practices. While systems may differ by country, the overall focus is on stability on the egg process, from collection to storage at farm, transportation and management of egg age (e.g., frequency of egg collection, maximum storage for hatching eggs).

# 3. Hatcheries

## Hatching fertilised eggs into day-old chicks

Hatcheries are a critical transition point in the value chain, where fertilised eggs are incubated and hatched into day-old chicks. This stage has a direct and visible impact on animal welfare and is therefore a key focus area.

Key animal welfare topics in hatcheries include:

- **Culling of non-viable chicks:** ensuring that non-viable chicks are identified and culled using methods that are appropriate and authorised under current European legislation.
- **Handling and processing of chicks:** minimizing stress through careful handling by trained staff, and optimized processes.
- **Environmental control:** continuous monitoring of temperature, humidity, and ventilation to support chick health and comfort.

Innovations such as early feeding or farm hatching (where eggs hatch directly at broiler farms rather than in hatcheries) are being explored in certain contexts. While scientific consensus on the welfare benefits of early feeding is still developing, Plukon regards these developments as ongoing areas of research rather than as established animal welfare commitments.

By focusing on appropriate culling methods, controlled hatchery conditions, and professional handling, we aim to ensure that chicks start their life in the best possible condition.



# 4. Broiler farms

## The place where the broilers are raised

Broiler farms are where one-day chicks are raised to broilers for meat production and where animal welfare is most visible over a longer period of the animal's life. Poultry farmers supply to Plukon either via the contracted or integration model.

Key animal welfare topics at broiler farms include:

**Environmental conditions of the farms,** such as stocking density, litter quality, climate control, and lighting.

**Health monitoring,** including prevention and early treatment of disease.

**Freedom of movement and expression of natural behaviour,** within the applicable production system.

**Relevant KPI = Footpad lesion scores**, which is an important welfare indicator linked to litter quality, housing conditions, and overall management.

Plukon monitors foot health at slaughterhouses as an indicator of on-farm welfare. The data is used to support farmers, identify improvement opportunities, and share best practices. In some locations, foot health monitoring is increasingly supported by automated or AI-based systems.

Plukon works closely with farmers, combining clear requirements with guidance and support. Where relevant, investments are made in farm infrastructure, including at farms owned by Plukon in France and Spain.

## Catching: Collecting poultry at the farm for transport

Catching is the process of safely gathering live poultry at the farm and placing the birds into transport modules for movement to the slaughtering facility. In Plukon operations, both manual and mechanical catching systems are used according to the configuration of farms, the availability of labour or the machinery. Mechanical catching is still human-operated, and catching activities are generally carried out by trained staff. An animal-welfare–trained supervisor is always present to ensure that the process complies with welfare standards. Because neither method is universally superior, the emphasis is on applying best-practice handling techniques within each system to protect bird welfare and carcass quality.

Catching is carried out either by farmers, by Plukon's internal teams, or by specialized external companies. In regions where labour availability is limited, Plukon actively supports the shift toward automated catching solutions. To drive continuous improvement, Plukon provides farmers and catching teams with structured, data-drive feedback on carcass quality and integrity, enabling them to refine and enhance their practices over time.

Key animal welfare topics during catching include:

- Minimizing stress and disturbance during catching (low noise, controlled movement of teams, appropriate lightning)
- Gentle Handling and Proper Catching Techniques to prevent injuries (wing, leg or keel damage)
- Selection of fit-for-transport birds

**Relevant KPI = post-slaughter bruising indicator**

Jesper Clausen
Danish farmer

## A new chicken barn for a sustainable poultry production

The new chicken barn at Lisbjerggaard, Mors (Denmark) marks a new chapter in Jesper Clausen's production, built with animal welfare, energy optimization and operational reliability at its core. For Jesper, the construction is not just an expansion but the result of 25 years of development and a conscious choice of direction. Since buying the farm in 1999, he has run and expanded it, moving from pigs and cattle to making chickens the focus. With advice and support from ROSE POULTRY, he is now building a barn where healthier animals and improved production performance come together.

"I wasn't actually meant to be a chicken producer," Jesper says. His journey of becoming a chicken producer has been long and anything but smooth, shaped by financial crisis, strict environmental permits, sceptical banks and technical challenges in empty barns.

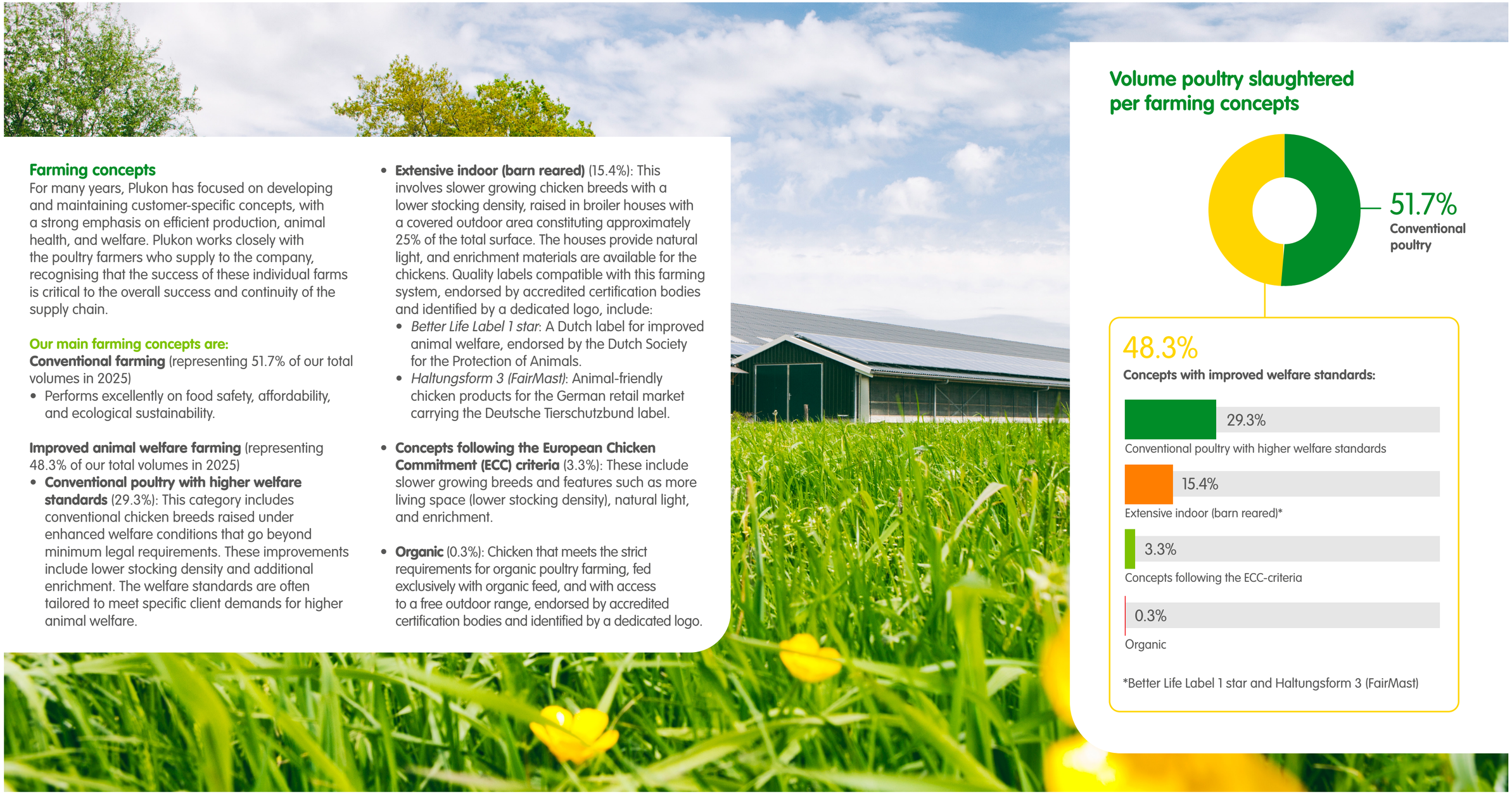




Today, he is certain: chicken production is the way forward. "This is where our greatest strengths lie: when animals thrive, efficiency, quality, and economic performance converge."

The new barn is designed as a model for energy-efficient chicken production. "We will use heat pumps, underfloor heating, and on-farm renewable electricity to reduce energy use and reliance on fossil fuels. Operational reliability is key. The animals are completely dependent on the temperature and ventilation working at all times, both when it is very cold and very hot outside." With built-in backup systems and detailed data monitoring, the project aims to prove that modern, sustainable solutions can be both reliable and economically viable, potentially setting a new standard for poultry farming.

For Jesper, collaboration has been crucial. He values dialogue, respect and real sparring, and finds that they listen to you at ROSE POULTRY. "Building something new is a big step, and having an experienced partner matters. Ultimately, the new chicken barn reflects a clear strategic choice and confidence in the future of poultry production. It shows how professionalism, responsibility and a willingness to innovate can help define a more sustainable and resilient sector."



## Farming concepts

For many years, Plukon has focused on developing and maintaining customer-specific concepts, with a strong emphasis on efficient production, animal health, and welfare. Plukon works closely with the poultry farmers who supply to the company, recognising that the success of these individual farms is critical to the overall success and continuity of the supply chain.

### Our main farming concepts are:

**Conventional farming** (representing 51.7% of our total volumes in 2025)

- Performs excellently on food safety, affordability, and ecological sustainability.

**Improved animal welfare farming** (representing 48.3% of our total volumes in 2025)

- **Conventional poultry with higher welfare standards** (29.3%): This category includes conventional chicken breeds raised under enhanced welfare conditions that go beyond minimum legal requirements. These improvements include lower stocking density and additional enrichment. The welfare standards are often tailored to meet specific client demands for higher animal welfare.
- **Extensive indoor (barn reared)** (15.4%): This involves slower growing chicken breeds with a lower stocking density, raised in broiler houses with a covered outdoor area constituting approximately 25% of the total surface. The houses provide natural light, and enrichment materials are available for the chickens. Quality labels compatible with this farming system, endorsed by accredited certification bodies and identified by a dedicated logo, include:
  - *Better Life Label 1 star*: A Dutch label for improved animal welfare, endorsed by the Dutch Society for the Protection of Animals.
  - *Haltungsform 3 (FairMast)*: Animal-friendly chicken products for the German retail market carrying the Deutsche Tierschutzbund label.
- **Concepts following the European Chicken Commitment (ECC) criteria** (3.3%): These include slower growing breeds and features such as more living space (lower stocking density), natural light, and enrichment.
- **Organic** (0.3%): Chicken that meets the strict requirements for organic poultry farming, fed exclusively with organic feed, and with access to a free outdoor range, endorsed by accredited certification bodies and identified by a dedicated logo.

## Volume poultry slaughtered per farming concepts



51.7%
**Conventional poultry**

48.3%

**Concepts with improved welfare standards:**




*Better Life Label 1 star and Haltungsform 3 (FairMast)



# Responsible use of antibiotics

Despite the high level of care applied throughout the production chain, some birds may still require targeted health interventions. In these cases, antibiotics are used responsibly to support recovery and animal welfare.

Animal husbandry accounts for a substantial share of global antibiotic use. As a food-producing company, Plukon recognizes its responsibility to minimize antibiotic use within the live-bird chain while ensuring that poultry remain healthy and are raised under optimal conditions. Our approach prioritizes preventative health management, responsible use principles, and continuous collaboration with farmers and veterinarians to protect both animal welfare and public health.

## Integrated part of animal welfare

Our policy and practices on antibiotic resistance are from now on included in the animal-welfare section. The use of antibiotics is directly linked to the health and treatment of sick birds, making it primarily a welfare and farm management issue rather than a controllable sustainability performance metric at group level.

Current data on antibiotic use are incomplete and fragmented and only partially within Plukon's operational control, limiting the ability to set meaningful or steerable targets. Positioning the topic within animal welfare with the same governance structure as antibiotics, allows the focus to remain on preventative health, good husbandry, and responsible treatment decisions, while data quality will continue to mature. Plukon's ambition is to minimize, or wherever possible, avoid, their use through strong preventive health management, enhanced biosecurity, and responsible treatment practices.

## Human health & antibiotic resistance

Antibiotic resistance occurs when bacteria evolve in ways that make antibiotics no longer effective against them. As a result, infections become increasingly difficult, or in some cases impossible, to treat, creating serious risks for both human and animal health. When resistant bacteria spread, they can move between animals, the environment, and people. For example, farmers may be exposed through direct contact with animals or with antibiotic substances used on farms.

This growing resistance undermines the effectiveness of essential medicines and highlights the importance of responsible antibiotic use in all sectors. Preventing antibiotic resistance is essential to safeguarding the effectiveness of antibiotics for treating infections in both animals and humans. Critically Important Antibiotics should be primarily reserved for treating the most severe infections, and Plukon's ambition is to minimise, or wherever possible avoid, their use through strong preventive health management and responsible treatment practices

## 5. Transport

### From broiler farms to slaughterhouses

Transport is a short but sensitive stage in the life of broilers and requires careful management to prevent stress, injury or mortality.

Animal welfare measures during transport include:

- Monitoring of transport conditions, such as temperature, humidity, travel times, and transport duration.
- Clear instructions for farmers and drivers regarding loading, handling, and arrival procedures.
- Implementing no-tilting transport systems, to streamline and enhance the loading of live broilers by replacing traditional tilting containers with stackable trays.

The supply system is designed to optimize bird handling from farm to processing plant. The birds are transported in larger, more comfortable trays that ensure their safety and well-being. The system's design increases loading capacity, reducing truck movements, while providing more headroom for the birds. Trays move smoothly through the system, minimizing bumps and shocks. Research shows that this system reduces the incidence of animals arriving dead (DOA) and lowers the occurrence of bruising. Additionally, it maintains strict hygiene standards due to easier tray cleaning compared to traditional containers, while also decreasing greenhouse gas (GHG) emissions by minimizing truck movements.

**Relevant KPI = transport mortality (death-upon-arrival, DOA)**

Transport of live animals is partly managed in-house and partly outsourced to external partners. Regardless of the transport model, Plukon sets expectations and monitors compliance to ensure that animal welfare standards are respected.

## 6. Slaughterhouses

### Stunning and slaughtering of broilers at Plukon locations

All slaughterhouses are operated by Plukon and represent a stage where animal welfare is fully under our direct control.

Animal welfare at slaughterhouses focuses on:

- Minimising stress during unloading and handling by using blue light, curtains or doors to minimize wind and temperature variation, and ensuring minimal noise.
- The roll-out of no-tilting transport systems and gas stunning are considered improvements in animal welfare. These systems reduce manual handling and contribute to a calmer process for the birds, less bruises and a decline in transport mortality. Chickens undergo Controlled Atmosphere Stunning (CAS) using carbon dioxide ($CO_2$). They remain in their transport crates, which are gradually unloaded onto a conveyor belt. The belt passes through a tunnel where the $CO_2$ concentration progressively increases, leading to the chickens being rendered unconscious by the end of the tunnel, ensuring a calmer process. For employees, this method is also less stressful, as they no longer need to hang live chickens.

**KPI = number of 'no-tilting and gas stunning' systems** implemented at slaughterhouses of Plukon

### Actions

Continuous training of staff, monitoring of processes, and investments in technology support Plukon's commitment to safeguarding animal welfare at this final stage of the poultry value chain.

Across our slaughterhouse locations, 90 certified Animal Welfare Officers are employed, and more than 620 employees receive annual animal-welfare training. These trainings are delivered by internal Plukon staff, administrative experts, or specialized third-party providers.

### Metrics

Slaughtering: No-tilting and gas stunning systems

| KPI | Baseline | Targets | | | | |
|---|---|---|---|---|---|---|
| | 2022 | 2024 | 2025 | 2026 | 2027 | 2030 |
| # of no-tilting and gas stunning implemented in slaughterhouses of Plukon | 6 | 7 | 9 | 10 | 11 | 13 |
| | Realisation | | | | | |
| | | 7 | 9 | | | |



# Alternative proteins

| General information | |
|---|---|
| Material topics | Complementary proteins |
| Definition | **Definition of impact**<br>The impact of Plukon on the transition of alternative proteins: the role that Plukon plays in the sustainable transition of the ratio of consumed proteins to alternative proteins.<br><br>**Definition alternative proteins**<br>Protein end products that are either partially or fully substitutive to animal-derived proteins, including blended products as well as fully plant-based, fermentation based, or dairy based (cheese), but not necessarily vegan. |
| Impacts | **Positive, actual**<br>Providing vegetable meals and components based on alternative proteins. |
| Opportunities | Investing in alternative proteins comes with a more diverse product portfolio and shows Plukon's ambition to be market leader on a more balanced ratio of consumed proteins. |
| Risks | Investing in innovations on alternative proteins also comes with increased expected costs. |
| Value chain | Own operations and downstream |

| Governance | |
|---|---|
| Business owner | Business Unit Director Complementary Proteins and Convenience Meals |
| Policy owner | Product Manager |
| Data owner | Business Controller |
| Project team expert | Product Developer Complementary Proteins |

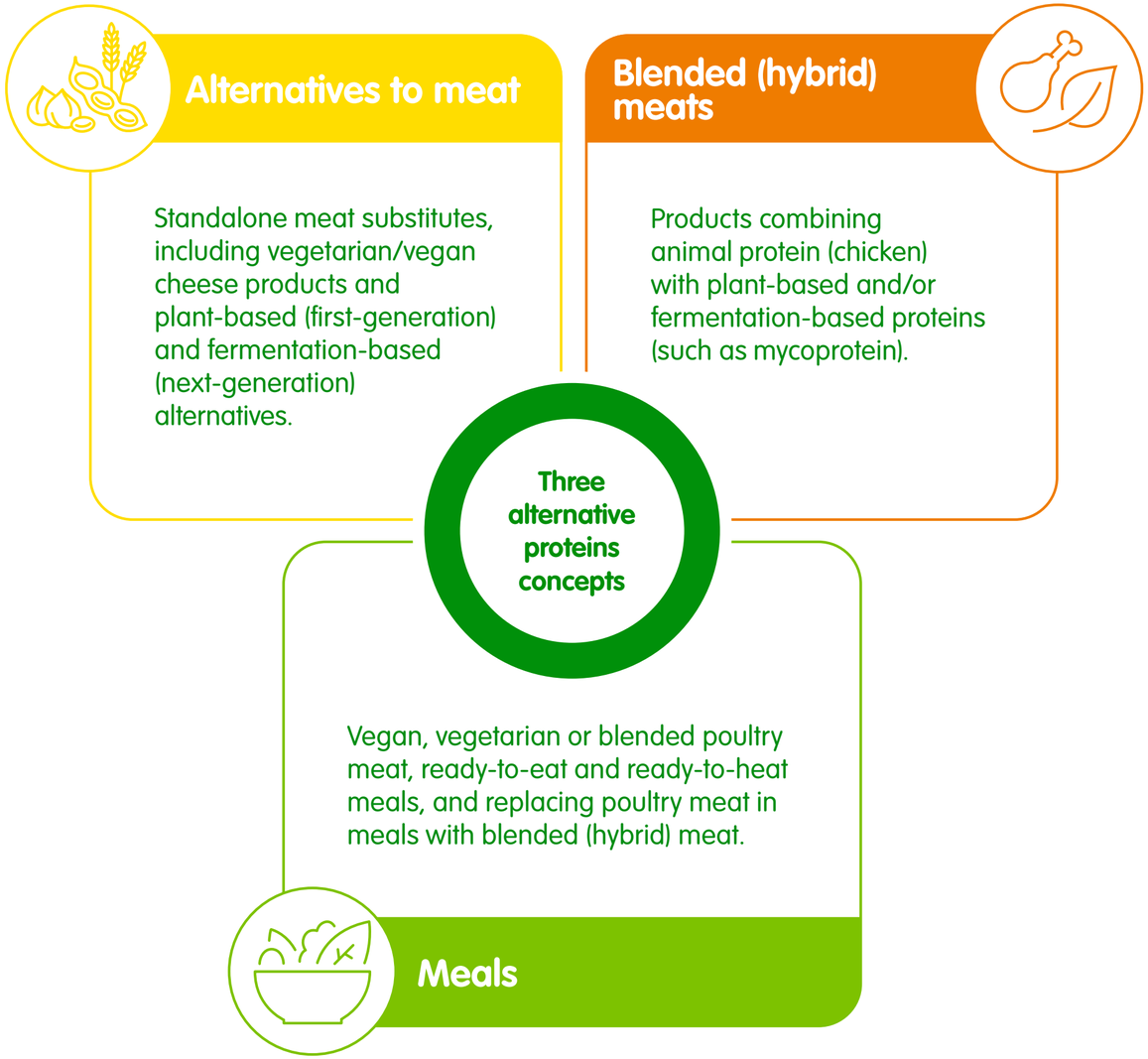
Global demand for protein is rising, and there is increasing need to create food systems that are healthier, more sustainable and affordable. This is driving a shift toward alternative protein sources, with governments, businesses and consumers supporting a more balanced protein mix. More consumers are choosing alternative-to-animal proteins, either to replace animal protein or diversify their diets. Consumers expect these options to taste good, be nutritious, affordable, sustainable and convenient. To meet these expectations at scale, alternative proteins need to integrate seamlessly into everyday meals and eating occasions. In response to these developments, Plukon has identified alternative proteins as a strategic growth area, referring to them internally as 'complementary proteins'.

## Target

Our ambition is to become a top 3 player in the European alternative protein market by 2035. We will achieve this by expanding our market presence, increasing turnover and growing the sales of products based on alternative proteins. Our mission is to support and accelerate the protein shift by making 'alternative-to-animal eating' mainstream and complementary to eating other proteins.

## Policies

Alternative proteins form an integral part of Plukon's group-wide strategy and sustainability ambitions. Through the development of alternative protein products, Plukon aims to contribute to more balanced and sustainable protein consumption. Through private label partnerships and close collaboration with customers, Plukon aims to serve diverse consumer needs across multiple markets and eating occasions. As a private label, non-branded manufacturer, we develop alternative protein products for clients in retail, quick service restaurants, and food service.



Plukon's approach is characterised by a combination of established market solutions and innovations. This includes vegetarian and vegan cheese products, plant-based products based on ingredients such as wheat, soy and peas ('first generation'), alongside fermentation-based protein technologies such as mycoprotein ('next generation'). Fermentation-based proteins stand out due for their strong nutritional profile, meat-like structure, cost-effectiveness, and broad applicability across diverse food categories. This dual approach enables Plukon to meet current consumer demand for widely accepted plant-based products, while simultaneously investing in innovative protein technologies that support future differentiation and long-term growth.

We offer a broad range of protein solutions that complement, rather than fully replace, animal protein and consist of three interrelated concepts. By developing these concepts, Plukon aims to make alternative protein solutions accessible, relevant and appealing for everyday consumption.

## Actions

In 2025, Plukon focused on market development, portfolio expansion and operational readiness. In parallel, we continued to embed alternative proteins across its organisation, aligning innovation, sales and operational teams around alternatives to meat, blended meats, meals and components.

### Roll-out Go-To-Market approach

In 2025, Plukon focused on building the foundations for scaling our complementary protein activities. A key milestone was the roll-out of a dedicated Go-To-Market approach for mycoprotein. Country and customer teams engaged with approximately 15 customers across multiple European markets to align on portfolio opportunities and future product introductions. In 2026, our focus shifts from preparation to market introduction and scaling. Planned actions include the launch of alternative protein products with selected partners in the second half of 2026, building on the Go-To-Market activities and customer collaborations initiated last year.

### Acquisition Vega Insiders

In 2025, Plukon acquired Vega Insiders in Udenhout (the Netherlands). This acquisition added existing plant-based volumes to Plukon's portfolio and provided a dedicated, fully vegetarian production location. The site strengthens Plukon's capabilities in plant-based product development and supports the further scaling of alternative protein activities across multiple European regions (the Benelux, France, the Germany, Austria and Swiss region (DACH) and Nordics region.

### Product developments

During the year, Plukon further expanded its portfolio of alternative protein products. This included the continued development of vegetarian cheese products for retail partners and extensive preparation for the market introduction of fermentation-based protein solutions such as mycoprotein. While no mycoprotein products were launched in 2025, product development and customer alignment progressed significantly. For the beginning of 2026, we prepare the introduction in retail of two blended meat products that combine animal protein with plant-based and fermentation-based ingredients. In addition, further investments are planned at the Vega Insiders site to enable the production of a broader range of first-generation and next-generation products.



**Vega Insiders: new in the Plukon Food Group**

"A good plant-based substitute should never feel like a second choice." That principle defines Vega Insiders, the Dutch plant-based specialist that joined Plukon in 2025. Founded by Wiro Sterk, Vega Insiders develops vegetarian and vegan meal components with a clear ambition: no meat, no concessions: not in flavour, not in experience, and not in impact.

Vega Insiders was created in response to a changing consumer landscape, in which most consumers are not strictly vegetarian or vegan, but increasingly conscious about health, environmental impact and animal welfare. As Wiro explains, the goal has always been to make plant-based food feel natural rather than alternative. "If people choose plant-based, it should be because they genuinely enjoy it. It has to work in everyday meals, without compromise."

The portfolio reflects this balanced approach. Vega Insiders offers trusted first-generation products, such as plant-based minced meat and ham alternatives, which provide familiarity and reliability in the market. Alongside this, the company develops next generation products that go beyond traditional meat substitutes. Through carefully designed production processes and targeted ingredient choices, these products more closely match the taste, texture and appearance of animal proteins, while also meeting higher expectations for nutritional value.

Vega Insiders supplies retail and B2B foodservice customers across multiple European markets and beyond. As part of Plukon, Vega Insiders adds dedicated plant-based expertise and innovation capacity, strengthening Plukon's alternative proteins strategy and supporting a broader, more future-proof protein portfolio.



Wiro Sterk
Founder Vega Insiders

# Valorisation of the whole bird

| General information | |
|---|---|
| Material topics | Valorisation of the whole bird |
| Definition | The impact of Plukon on the valorisation of the whole bird involves maximising the value of all parts of poultry: meat, co-products mainly for human consumption, and by-products for pet and fish food and other uses. |
| Impacts | **Positive, actual**<br>• Responsible resource use and affordability of poultry meat, while contributing to a more sustainable food system.<br>• Prevention of food waste. |
| Value chain | Own operations and downstream |

| Governance | |
|---|---|
| Business owner | • Business Unit Director Poultry Ingredients<br>• Innovation Director |
| Policy owner | • Business Unit Director Poultry Ingredients<br>• Innovation Director |
| Data owner | Business Controller |
| Project team expert | Innovation Manager |

We believe that fresh, healthy and convenient food should be affordable for everyone. That is why we strive to make the optimal use of every chicken we process. Valorising the whole bird means deliberately shaping our value chain, product portfolio, and customer partnerships to maximise the value of all chicken components. This includes prime cuts, co-products suitable for human consumption, and by-products used in pet food, aqua feed, and other value chains.

By doing so, we address two closely connected challenges. First, we minimise waste and food loss by ensuring that every part of the bird is used purposefully and in the highest-value application possible. Second, we create a diverse range of poultry products that meet different needs, preferences, and budgets. From convenient and ready-to-eat options to unprocessed cuts for those who prefer cooking from scratch; valorisation enhances both accessibility and choice.

## Target

Our ambition is to increase the value of the entire chicken in Plukon's domestic markets. The fixed anatomical structure of a chicken presents the challenge of balancing its anatomy with marketable products. Therefore, we can't set a target for increasing valorisation.

## Policies

We have developed a unique model to optimize the valorisation of the entire chicken, see 'Four perspectives' visual on the right. Every part, meat, feet, organs, heads, feathers, blood, skin, and carcasses, has its own value. Together with our partners across the value chain, we work to utilise these components in a wide range of products for humans, animals, and other uses, always with a strong focus on maximizing added value. This approach strengthens the resilience of our business model by reducing costs and increasing market competitiveness, and contributes to a more inclusive and sustainable food system.

## Strategic partnerships

Poultry by- and co-products are generated during the slaughter and cutting-up of broilers. As a shareholder, we participate in the processing of co-products through Ter Maten (51%) and of by-products via Noblesse (46%). With our expansion into Denmark, we have also become a shareholder in Farmfood, a rendering plant that processes by-products into, among other things, pet food. We hold a minority stake of 33.3% in Farmfood. Together, these participations strengthen our approach to maximising the value of by- and co-products, ensuring responsible resource use and contributing to a more sustainable food system. In May 2025, the Plukon Business Unit Director Poultry Ingredients became member of the Board of Directors of Farmfood, representing Plukon as a shareholder in the Danish rendering business.

## Four perspectives

We approach the valorisation of the whole bird through four interconnected perspectives that together form our 'square valorisation' framework: animal welfare, affordability, sustainable use of resources, and convenience.

### Animal welfare

Valorising the whole bird supports improved animal welfare by promoting a more efficient and responsible use of animals. By creating more value and a broader range of end products from each chicken, fewer animals are needed to supply the same volume of food to the market. This reduces pressure on primary production and enables a more balanced approach to animal welfare through the poultry value chain.

Plukon offers a broad range of animal welfare concepts across its markets, ranging from conventional production systems to concepts with enhanced animal welfare standards. This portfolio approach allows consumers to choose products that best match their preferences, values and financial means. By developing markets for all cuts and parts produced under improved welfare conditions, welfare-focused concepts can achieve greater value. Through the combination of whole-bird valorisation and differentiated animal welfare concepts, Plukon supports consumer choice and contributes to social inclusion across its markets.

### Affordability

Affordability is a key outcome of whole-bird valorisation. Historically, poultry revenues were driven largely by chicken breast, which represents only a limited share of the bird (25%) but traditionally accounted for a disproportionate share of value (45%) due to strong consumer preference. This imbalance creates price pressure and increases the vulnerability of the system.

Our solution is to develop and market appealing food products made from all parts of the chicken. Through close collaboration and co-innovation with customers, starting with retail partners in Northwest Europe, we continue to expand the range of products based on thighs, wings, skin, organs and mechanically separated meat. Consumer preferences are evolving, and in several markets chicken thighs are now as popular as, or even more popular than, chicken breast.

Selling a broader variety of poultry-based food products helps balance the value of the entire carcass and keeps overall prices relatively low. This supports affordability for a wide group of consumers and ensures access to high-quality animal protein, particulary in times of economic pressure and food price volatility.

### Sustainable use of resources

Valorising the whole bird is a core element of Plukon's sustainability strategy. Our ambition is to minimize food waste by assigning value to every part of the chicken, preferably at the highest possible level following the principles of the Moerman ladder (on page 68). In practice, this means prioritising applications for human consumption whenever food safety and quality allow.

We apply the principle of cascading resource use. Parts that cannot be sold directly as fresh products can still be processed into co-products for human consumption, such as ingredients for processed foods. When this is not feasible, we use alternative valorisation routes, including pet food, animal feed, fertilisers, medical and technical applications, or renewable energy production. This approach ensures that nutrients and materials remain in use and that losses are kept to a minimum.

By integrating circular thinking into product design and processing decisions, we help build a more resource-efficient food system and reduce the environmental footprint associated with poultry production.

### Convenience

Through the valorisation of different chicken parts, Plukon develops a wide range of products that focus primarily on consumer convenience: from diced thigh meat to chicken meatballs. Once these products are created, we also explore how they can be made healthier, for example by reducing salt levels and adapting recipes to local dietary expectations.

We recognise that different parts of the chicken have distinct nutritional profiles, and that valorisation does not imply that every product serves the same nutritional purpose. Instead, we apply a portfolio-based approach, acknowledging that consumers make different food choices depending on lifestyle, available time, personal preferences and eating occasions. These choices can range from healthy, minimally processed products to healthy and convenient meal solutions and more indulgent snacks. By remaining responsive to evolving consumer preferences and to regulatory developments related to nutrition, we aim to support balanced diets while continuing to offer accessible, convenient, safe, and appealing poultry products.

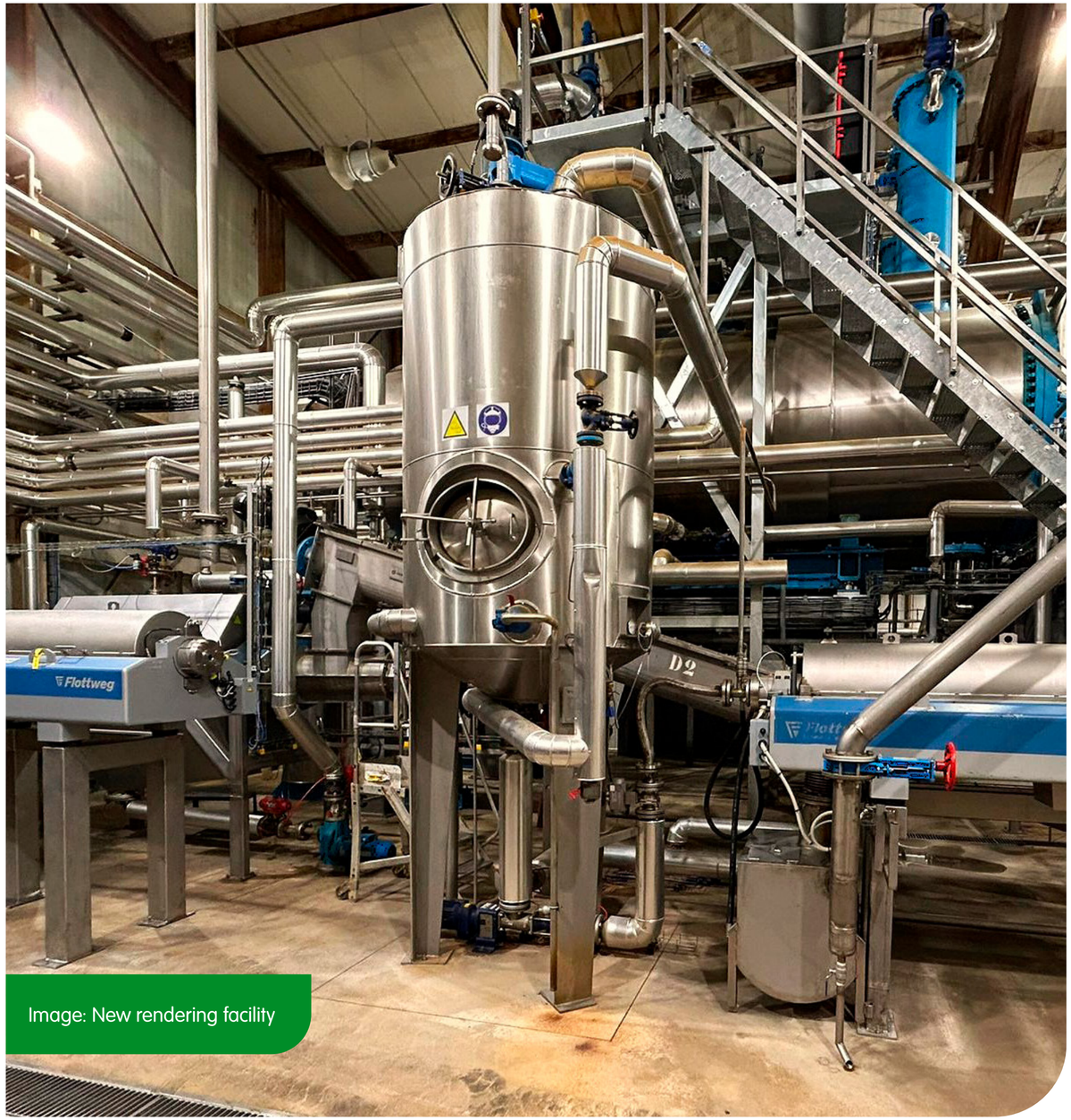



Image: New rendering facility

## Actions

### Development of new products

In 2025, several new products were developed. Poultry cartilage is one of the co-products we supply to our business partners. Collagen is extracted from this cartilage and used in the medical sector, including applications for the treatment of osteoarthritis. The (technical) innovation team is exploring the possibility of mechanically removing meat from chicken wings, similar to the process already used for thighs. Consumer preferences in the Netherlands are shifting. Eating chicken on the bone is becoming less popular, with people increasingly choosing convenient cubes or strips that can be added directly to meals.

## Moerman's ladder

- Prevention
- Food for food
- Animal feed
- Resources for industry
- Digestion
- Composting
- Incineration

### Modernisation of rendering facility in France

In Chailley (FR), Plukon invested in the modernisation of its rendering facility to further strengthen the internal valorisation of poultry by-products. Completed in 2025, this investment enabled Plukon to process by-products more efficiently into high-quality poultry meat and poultry fat for the pet food market, increasing the value created from these streams within our own operations.

The project replaced ageing equipment with modern batch cookers, improving efficiency, reliability, and energy performance. The facility now produces high-quality poultry meal and fat for the pet food market, supported by heat recovery technology that reduces energy consumption.

The project also improved working conditions. Renovations included new flooring, an upgraded odour extraction system, modernised office spaces, and improved changing rooms, contributing to a safer and more comfortable working environment for our employees. The project was carried out in close coordination with customers, positioning the site to support future growth while maintaining high level of by-product valorisation.

## By- and co-products

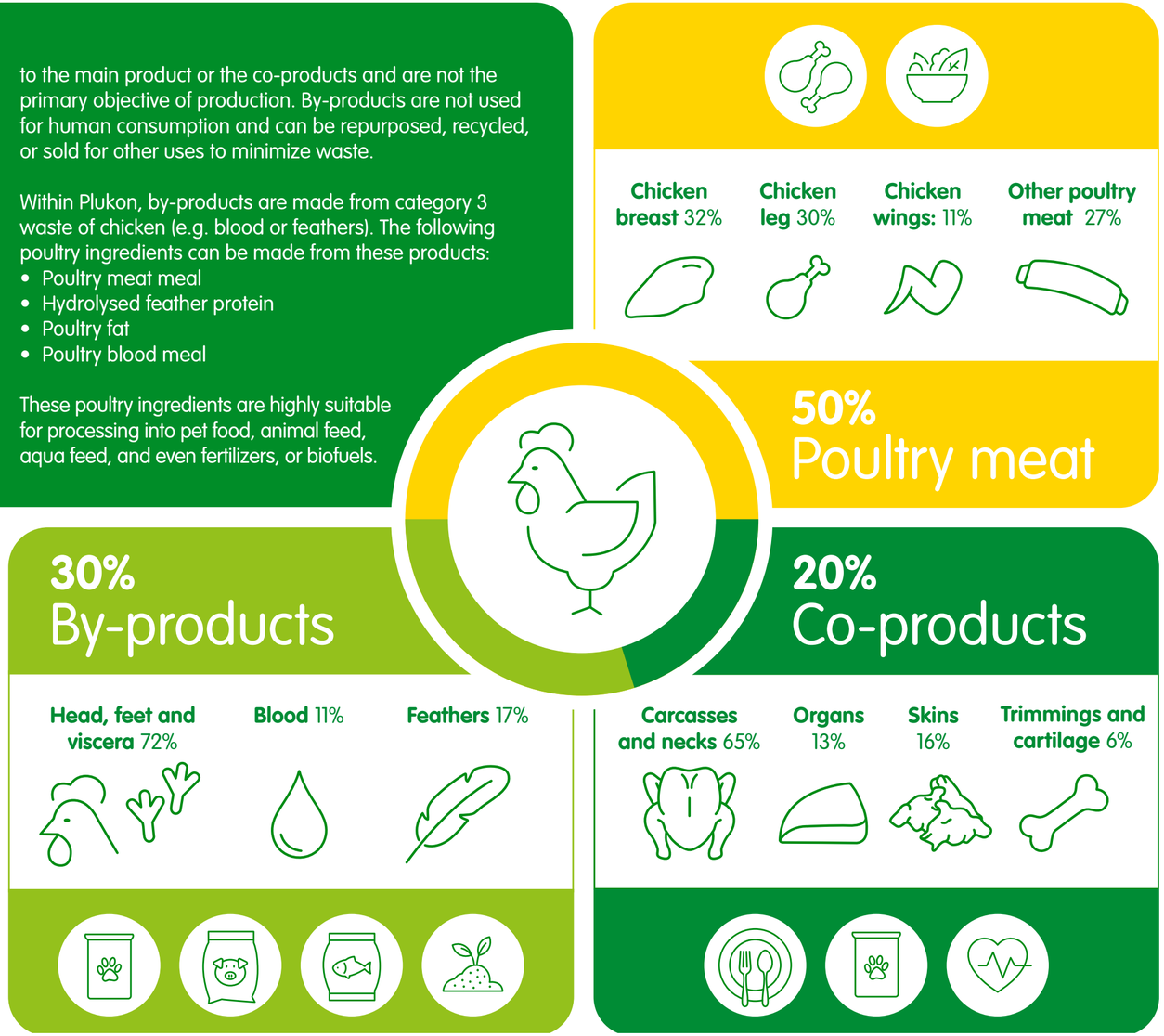
Co-products are outputs that are intentionally produced alongside a primary product in a manufacturing or processing operation. Examples are organs, skins and mechanically separated meat from carcasses. They typically have significant economic value and are generated in relatively similar proportions to the main product. Co-products are suitable for human consumption and are often used in various industries. Ter Maten produces semi-finished products that are used for nuggets, burgers, and deli meats. These semi-finished products are then sold to other parties who make the final products.

By-products are secondary outputs that are produced during the manufacturing or processing of a primary product. Examples are blood, feathers, intestines, heads, and feet. They are generally of lower value compared to the main product or the co-products and are not the primary objective of production. By-products are not used for human consumption and can be repurposed, recycled, or sold for other uses to minimize waste.

Within Plukon, by-products are made from category 3 waste of chicken (e.g. blood or feathers). The following poultry ingredients can be made from these products:

- Poultry meat meal
- Hydrolysed feather protein
- Poultry fat
- Poultry blood meal

These poultry ingredients are highly suitable for processing into pet food, animal feed, aqua feed, and even fertilizers, or biofuels.





# 7. OUR WAY FORWARD

Growth and integration remain central to our strategy. As a company, we are becoming increasingly unified, enabling us to operate more efficiently, share knowledge across teams, and deliver consistent value to our customers and consumers. This integration strengthens our resilience and positions us to respond effectively to the challenges of a rapidly changing world. As we move forward, our focus is on turning sustainability commitments into tangible actions across every part of the company.

At the same time, the global landscape continues to present uncertainties. Geopolitical developments and the accelerating impacts of climate change require that we remain both strategic and flexible. Our focus is on what we can influence: driving progress through innovative processes and responsible operational practices.

We aim to turn challenges into opportunities. Every step we take strengthens our contribution to a more resilient, transparent, and environmentally responsible food system. Looking forward, our priority is clear: integrate sustainability in every decision, continue our strategic growth, and support Plukon in becoming a more connected, future-ready company.

**Jacobine Pistol**
**Corporate Sustainability Director**

# 8. APPENDICES



## Basis for preparation of the sustainability statement

This sustainability report has been prepared on a consolidated basis, with the same scope as the consolidated financial statements. No subsidiaries have been excluded. It covers Plukon's own operations as well as relevant upstream and downstream elements of the value chain, where applicable and where material information is available.

The report has been prepared taking into account the (draft simplified; Nov. 2025) European Sustainability Reporting Standards (ESRS) applicable at the end of the reporting period, as the undertaking is working towards full alignment with these standards.

Plukon has not applied any reliefs, options, or other specific provisions under ESRS 1 General Requirements that would affect the presentation or scope of the disclosures, unless explicitly stated elsewhere in this report.

## Assumptions and estimates

In our sustainability reporting, certain figures are based on estimates and assumptions. Consequently, actual outcomes may differ from prior expectations. Where changes in methodology have occurred compared with previous reporting periods, these are explained in the notes accompanying the figures.

# Double Materiality Assessment

In preparation for the CSRD, we conducted a Double Materiality Assessment (DMA) in 2024 to identify our material topics and shape our sustainability strategy for the years ahead. We review the material topics annually. Any changes are subject to annual approval by the Executive Committee.

Plukon formed a project team consisting of the Corporate Sustainability Director, an external sustainability consultant, Manager External Reporting and two experts of an external consulting agency. This project team coordinated the execution and the planning of the process. The DMA process is documented in an audit trail document and was submitted to the auditor of Plukon for review.

## 1. Value chain and stakeholder mapping

**Scope:**

- We considered two perspectives: 1) poultry value chain, 2) vegetable value chain and mapped both value chains.
- The scope of the DMA was defined as Plukon.

**Stakeholders:**

- We mapped the most important stakeholders and identified those to involve in for validation throughout the assessment process.
- Plukon's project team was responsible for organizing the total stakeholder list and selecting stakeholders, based on type (supplier/financial institution/sector organisation/client/governance org.), location in the value chain, their interest in environment/social/governance factors, and whether they are information users or affected stakeholders.

## 2. Longlist of material topics

- The starting point was the European Sustainability Reporting Standards (ESRS) topics. These topics and subtopics formed the basis of Plukon's longlist. The initial draft longlist included 35 ESRS topics and subtopics: 17 environmental topics, 12 social topics and 6 governance topics.
- This longlist was reviewed in two external stakeholder interviews. As a result, two entity-specific topics were added to the list: Responsible use of antibiotics and Alternative proteins. Animal welfare was highlighted as a sector-specific topic.
- The project team provided final approval for the list and the definitions of the topics.

## 3. Workshops to determine material topics

A full day workshop was organized with the Executive Committee. The Corporate Sustainability Director and the sustainability advisor (a.i.) were also present. Prior to the workshop, all participants (and additional internal topic experts) were invited to complete a survey on impact and financial materiality to pre-score all topics based on the variables required by the ESRS. During the workshop, we discussed the survey results of the complete list of material topics, as well as the related impacts, risks, and opportunities.

**Scoring**

To determine the impact and financial materiality, the following variables were established.

**Time horizons**

**Short term:** < 1 year;
**Medium term:** 1-5 years;
**Long term:** >5 years.

**Value chain location**

**Upstream:** refers to all actors in the value chain that supply us;
**Own operations:** refers to our own operations, staff and facilities;
**Downstream:** refers to our customers/clients.

**Impact materiality**

**Scope:** the reach of the impact;
**Scale:** the gravity of the impact;
**Irremediability [in case of negative impact]:** the extent to which a remedy restores the negative impact
**Likelihood [in case of a potential impact]:** the likelihood of the impact occurring

**Financial materiality**

**Likelihood:** the likelihood of the financial risks and/or opportunities.
**Magnitude:** the potential size of the financial risks and/or opportunities.

Further details on the scoring can be found on the next page.

## 4. Validation with external stakeholders

We validated the final list of material topics through five external stakeholder interviews. The relevance to Plukon was assessed both from the impact perspective and from the viewpoint of risks and opportunities for our organisation. Insights from these interviews were clustered for a meeting with the Executive Board.

## 5. Final selection and validation with Executive Board

In this final step, we evaluated and included water usage and working conditions of workers in the value chain as impact material, and biodiversity (impacts on the extent and condition of ecosystems) as financial material. These choices were based on stakeholder insights, which highlighted the following:

- **Water:** the environmental impact of water usage in the poultry sector is substantial.
- **Working conditions of workers in the value chain:** a thorough due diligence process is critical, especially in light of the CSDDD.
- **Biodiversity:** the EUDR is expected to have a significant impact on the soy supply, leading to increased costs.

The final list of material impacts, risks and opportunities was validated and confirmed by the Executive Board in 2024. In 2025, we merged the Animal welfare and Responsible use of antibiotics topics.



# Scores and variables used in our DMA

## Impact materiality

### Scale

How grave is the negative impact or how beneficial is the positive impact for people or the environment?

1. **Very low:** The impact has a very low severity/is minimally beneficial for people or the environment.
2. **Low:** The impact has a low severity/is somewhat beneficial for people or the environment.
3. **Medium:** The impact has a medium severity/is moderately beneficial for people or the environment.
4. **High:** The impact has a high severity/is highly beneficial for people or the environment.
5. **Very high:** The impact has a very high severity/is profoundly beneficial for people or the environment.

### Scope

How widespread is the impact on people (the number of people affected) or on the environment (the extent of environmental damage)?

1. **Very concentrated:** Affects a small area or a very limited number of people.
2. **Concentrated:** Affects a local community or a specific geographic region.
3. **Moderate:** Affects multiple communities or a larger geographic area.
4. **Widespread:** Affects an entire country or a very large geographic area.
5. **Very widespread:** Affects multiple countries or potentially the global population.

### Irremediability: for negative impacts

How difficult is it to restore the effects of a negative impact to a situation at least the same as, or equivalent to, the situation before the impact?

1. **Fully remediable:** All aspects of the impact can be reversed or mitigated.
2. **Mostly remediable:** Most of the impacts can be reversed or mitigated.
3. **Partially remediable:** Some of the impacts can be reversed or mitigated, but not all.
4. **Minimally remediable:** Only minor aspects of the impact can be reversed or mitigated.
5. **Irremediable:** No aspects of the impact can be reversed or mitigated.

### Likelihood: for potential impacts

How likely is the potential impact to occur?
**0 Very Unlikely:** The impact is very unlikely/impossible to occur.
**0.25 Unlikely:** The impact is unlikely to occur.
**0.50 Likely:** The impact is likely to occur.
**0.75 Very likely:** The impact is very likely to occur.
**1 Certain:** The impact is certain to occur.

## Financial materiality

### Starting point: risks or opportunities?

Does the topic lead to risks and/or opportunities for the organisation's financial position and/or performance, cash flows, access to financing or cost of capital?

### Likelihood

How likely are the (potential) financial risks and/or opportunities to occur?
**0 Very unlikely:** The (potential) financial impact is very unlikely/impossible to occur.
**0.25 unlikely:** The (potential) financial impact is unlikely to occur.
**0.50 Likely:** The (potential) financial impact is likely to occur.
**0.75 Very likely:** The (potential) financial impact is very likely to occur.
**1 Certain:** The (potential) financial impact is certain to occur.

### Magnitude

What is the potential size of the financial risks and/or opportunities? How high are the (potential) financial benefits/costs?
**Very low:** The potential financial benefits and/or costs are minimal.
**Low:** The potential financial benefits and/or costs are low.
**Moderate:** The potential financial benefits and/or costs are moderate.
**High:** The potential financial benefits and/or costs are high.
**Very high:** The potential financial benefits and/or costs are very high.

# Sustainability-Linked Loan

The Sustainability-Linked Loan appendix is included in the Sustainability Report 2025 of Plukon Food Group, to communicate the results and efforts concerning the selected sustainability indicators. The loan agreement is between Bankiva b.v. and a consortium of lenders and is active from 2023-2027. Our assurance provider provides a limited non-financial assurance report to our lendors.

Plukon is obliged to report on the four indicators as stated in the table on the next page. Those indicators are the result of a careful selection of relevant non-financial indicators that express the efforts taken by Plukon to take responsibility with regards to sustainability matters.

## The indicators

### 1. Climate change

At Plukon, the carbon footprint is measured according to the WBCSD Greenhouse Gas Protocol and expressed in absolute $tCO_2$-eq. The yearly targets are set in line with the SBTi cross-sector pathway. The results are collected and calculated with the support of Pré Sustainability, an external organisation.

### 1.1 Scope 1&2 emission reduction

**Scope 1 emission reduction – Direct GHG Emissions**
Scope 1 consists of quantified GHG emissions (based on the Greenhouse Gas Protocol) that are considered as direct. I.e. emissions released from sources or facilities owned or controlled by the reporting company. These direct emissions are further categorised into four sub-categories: stationary and mobile combustion and process and fugitive emissions. For each of these four categories we have identified the applicable GHG emission factors as per the GHG protocol tool to arrive at our Scope 1 emission result.

**Scope 2 emission reduction – Indirect emissions**
We calculated both methods as they generate different insights and are required for reporting in line with the GHG Protocol. For the scope 2 results we have used the market-based approach to determine the KPI for the loan. We have based the GHG emissions of the respective facilities in the country on the so-called residual electricity grid mix when no Guarantee of Origin was available.

### 1.2 Scope 3 emission reduction

**Scope 3 emission reduction – Other indirect GHG emissions**
Scope 3 emissions are a consequence of the activities of Plukon, but occur from sources not necessarily owned or controlled by Plukon. The GHG protocol provides a full inventory of categories that are optional to report. These categories are further split into upstream and downstream emissions. The following categories were deemed relevant for Plukon:

Upstream: Purchased goods and services, capital goods, fuel- and energy-related activities, upstream transportation & distribution, waste generated in operations, business travel, employee commuting. Downstream: Downstream transportation & distribution, processing of sold products, end-of-life treatment of sold products, and investments.

Secondary databases are used when supplier-specific factors are not available (which applies to all categories mentioned above), such as life-cycle or input-output databases. These contain high quality data in terms of transparency, accuracy and specificity and mostly rely on physical activity data. Exiobase and Ecoinvent cover the majority of the emission factors applied.

KPI 1 is split in 1.1 and 1.2; KPI 1 is deemed to be met once KPI 1.1 and 1.2 are both fulfilled.

### 2. Animal welfare

KPI 2 is measured at Group level. For the animal welfare KPI the no-tilting and gas stunning systems has been selected as a show of the commitment of Plukon to improve animal welfare. The below mentioned welfare measurements: Death-on-arrival and percentage bruised are externally accepted indicators of animal welfare.

The definition of this KPI has been adjusted in 2025 as the previous formulation of the indicator referred to 'ATLAS' which is a brand name. Using the activity of the system as a description, rather than the brand name, stimulates a more inclusive approach to improved animal welfare practices by using similar systems with similar results without the limitation of a brand name.

- The no-tilting supply system is designed to ensure the best possible handling of the birds throughout their journey. During transportation from farm to processing plant, including their entry into the in-plant system, the birds remain housed in spacious crates. The no-tilting trays move smoothly through the system with no bumps or shocks and are unstacked rather than tilted at the slaughterhouses. Research shows that this system reduces the percentage of animals dead on arrival (DOA) and the percentage of animals with bruising.
- Chickens undergo gas stunning using carbon dioxide ($CO_2$). They remain in their transport crates, which are gradually unloaded onto a conveyor belt. The belt passes through a tunnel where the $CO_2$ concentration progressively increases, leading to the chickens being rendered unconscious by the end of the tunnel, ensuring a calmer process.

The no-tilting and gas stunning systems is considered to be in place and complete by Plukon, when both parts are installed. Whether KPI 2 has been met has been evaluated by assessing the total number of slaughterhouses with no-tilting and gas stunning systems in place.

### 3. Gender diversity

KPI 3 is measured on Group level. Plukon aims to increase the number of underrepresented sex in senior management and board functions. Senior management is defined as C-suite -2. KPI 3 is defined in line with GRI 405 1bi (board (C) -2). It is measured by dividing the number of employees (headcount) with underrepresented sex by the number of total employees in the senior management and board functions. In order to avoid partial employees which makes the verification impractical, the figure will be rounded to the higher absolute number. The KPI deemed to be achieved if the higher absolute number has been met e.g. if 29% leads to 47,6 women, the KPI is deemed met if 48 women are in position.

### Context to the 2024 results for the Sustainability-Linked Loan

**KPI 1.1**

The target has not been achieved. The increase can be explained by the increase in slaughtered and processed volumes, data refinement and completeness. Furthermore, the baseline and subsequent annual results have been recalculated due to the significant changes of the company as a result of acquisitions. This has been done as according to agreement under the Sustainability-Linked Loan. The recalculation of the 2022 baseline, the 2024 and 2025 results recalculation include acquisitions, divestments and data quality refinement and enhancement.

**KPI 1.2**

The target has not been achieved. The increase can be explained by the increase in slaughtered and processed volumes, data refinement and completeness. 2025 was the first year in which Scope 3 has been included in KPI 1 and the Scope 3 result has also been subject to the baseline recalculation.

**KPI 2**

The target has been achieved. In 2025 the no-tilting and gas stunning system was added in Dedemsvaart (NL). Due to the change in the indicator to also include non-brand specific installations, the total number of completed installations, and with that the annual target going forward, have increased with +1 in 2024, as St. Bauzély is now also in scope. Please refer to the Sustainability Report 2025 of Plukon Food Group page 58 for a more detailed status of the animal welfare target and results.

**KPI 3**

The target has not been achieved. Please refer to the Sustainability Report 2025 of Plukon Food Group page 42 for a more detailed status on gender equality and the actions taken and policy for the coming years.

| KPI | | SDG | Baseline | Targets | | | |
|---|---|---|---|---|---|---|---|
| | | | 2022 | 2024 | 2025 | 2026 | 2027 |
| **KPI 1: Absolute GHG emissions ($tCO_2e$)** *Group level* | **Scope 1 & 2*** *(market-based for scope 2)* | | **362,696** | **-10.5% (result +22.2%)** | **-15.75% (result +20.8%)** | **-21%** | **-26.25%** |
| | **Scope 3*** | | **3,750,734** | **Not in scope** | **-9.39% (result +35.9%)** | **-12.52%** | **-15.65%** |
| **KPI 2: Animal welfare** *Group level* | **Number of no-tilting gas stunning system implemented in slaughterhouses** | | **6** | **7 (result 7)** | **9 (result 9)** | **10** | **11** |
| **KPI 3: Gender diversity in management positions** *Group level* | **Share of management functions filled by the underrepresented sex** | | **28%** | **29% (result 28%)** | **30% (result 28%)** | **31%** | **32%** |

* The baseline and 2024 results have been adjusted as the new baseline calculation that was triggered by the significant growth of the company since 2022. The new baseline was completed early 2026 and is included in this 2025 Sustainability Report. The 2025 results exclude the 2025 acquisition of Vega Insiders, please refer to the Climate change chapter of this report for the reporting scope