



culinor food group

SUSTAINABILITY REPORT

2021-2022



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About this report

Culinor Food Group has reported in accordance with the GRI Standards for the period from 1 January 2021 to 31 December 2022. However, this report refers to calculations on a timeline of 2018-2022 to show progress more clearly.

Reporting period

Publication report in 2023

Reporting on the financial years 2021 - 2022, with reference year 2018

Scope

Culinor Food Group

This incorporates sites in Destelbergen, Ghent, Olen and Herselt in Belgium

Contact details

Guy De Vos, operations director

Vincent Merks, project leader for the sustainability report

info@culinor.com

Ownership structure and legal form

Culinor Food Group is a subsidiary of the market-listed ORIOR AG (SWX: ORON), a leading food & beverage group with its headquarters in Zurich (Switzerland).

ORIOR has a broad portfolio of brands and companies in Switzerland, Belgium and Germany. The Group operates a decentralised business model that enables the regional competence centres to live their own culture and, as producers and employers, rely on an established local base.

Culinor Food Group is located in Belgium and consists of multiple companies. The activities are primarily concentrated in Culinor Food Group NV and Culinor NV. Culinor Food Group comprises four production locations and one logistics site.

Activities

Culinor Food Group develops, produces and commercialises refrigerated, freshly prepared meals and meal components. The raw materials are primarily purchased in Belgium and the Netherlands, but we also call on suppliers from the rest of Europe. Production takes place at one of our four production sites. The sales channels are divided into three groups:

- **Retail:** supermarkets in Belgium, the Netherlands and France, offer an assortment of refrigerated meals and meal components, primarily under their own private labels. In this way, Culinor Food Group supplies hundreds of articles to the retail market.
- **Out-of-Home clients:** small and large restaurant chains as well as organisations like schools and child-care centres. Products are mostly tailor-made for this.
- **Home Delivery:** home delivery of refrigerated fresh meals to senior citizens living at home in Belgium.

Certifications and memberships

This section provides an overview of the certificates held by Culinor Food Group and outlines the different memberships the company is associated with.

Certifications

- Organic production (TÜV certified) Better Life label
- Aquaculture Stewardship Council (ASC)
- Roundtable on Sustainable Palm Oil (RSPO) via group certification; Destelbergen and Ghent via Certain, Olen and Herselt via Alioth
- International Featured Standard - Food, Higher Level, version 7

Culinor Food group is a member of:

- Brema - the Belgian Ready Meals Association - itself a member of the European Chilled Food Federation;
- FENAVIAN - the Belgian Federation of the Meat Processing Industry;
- Fevia - the umbrella trade association of the Belgian food industry;
- Flanders Food;
- Pack4Food;
- Fost Plus;
- Valipac;
- VOKA - the Flemish network of enterprises.

Culinor Food Group processes raw materials with sustainable characteristics from the Marine Stewardship Council, Fair Trade, Earth Friendly and the Sustainable Rice Platform.

Culinor Food Group works following the standards of:

- IWAY - the IKEA way for responsibly procuring products, services, materials and components;
- the charter for healthy, balanced and sustainable school meals;
- the 'Velt' seasonal calendar for maximum use of seasonal fruits and vegetables;
- the 'Lekker van bij ons' seasonal vegetable calendar;
- Vlarema (the Flemish regulation for sustainable management of material cycles and waste).



A word from the CEO

Dear reader,

We proudly present you with the second sustainability report from the Culinor Food Group! As the market leader in ready-to-go meals in the Benelux region, we consider it to be important to perform our activities in a responsible and sustainable manner, with attention for people, animals and the environment. This report informs you of the steps we have taken to integrate sustainability into all our company activities.

At the same time, we are very aware of the impact our activities have on the environment and on society as a whole.

Our dedication to sustainability is woven into our production of high-quality ready-to-go meals that meet the needs and expectations of our clients. It is also a constant point of attention in our activities for various market segments such as retail, food services and school meals, and with 'Home Cuisine', our own distribution network that provides senior citizens with meals at their homes.

(...) reduced our use of water, electricity and gas.

At the same time, we are very aware of the impact our activities have on the environment and on society as a whole. This is why we, together with our parent organisation ORIOR, employ concrete measures to reduce our ecological footprint. We work in line with a sustainable business strategy.

Thanks to continuous innovation in our products and production processes, we have improved our energy efficiency and considerably reduced our use of water, electricity and gas. We are also actively working to reduce food waste and to promote sustainable practices in our supply chains. We are committing to Better

Life-certified chains, sustainable fishing and sustainable paper and cardboard production. As well as this, we are consulting with our clients for maximum reuse and recycling of packaging materials. To promote this and meet obligations, Culinor Food Group has joined packaging-management organisations FostPlus and Valipac.

Our meals for senior citizens and schools form a special part of our activities. We make sure of punctually delivered, healthy and user-friendly meals through efficient logistics and carefully selected ingredients from local partners. Healthy, nutritious meals are always important, for everyone, young or old.

To make progress, we need to constantly improve and innovate in our value chains.

This report testifies to our continuous efforts to make our company more sustainable. We strive for transparency in our operations and gladly share our goals with you. We realise that sustainability is a continuous evolution. To make progress, we need to constantly improve and innovate in our value chains.

I would like to thank our employees, clients and partners for their input, advice and collaboration in our sustainability efforts. Together, we can make a positive impact and contribute to a better future.

Kind regards,

Werner Nies, CEO




About Culinor Food Group



450

employees (FTE)*

Production of



200,000

prepared meals/day

Our house brands



Natural Healthy Meals



Le Patron



Culture Kitchen



homecuisine

*Full-time equivalent

Our sites and most important markets

- 1 Production location and head office Destelbergen
- 2 Logistics center Destelbergen
- 3 Production location Ghent
- 4 Production location Herselt
- 5 Production location Olen

- France
- Belgium
- Netherlands



The DNA of the Culiner Food Group



We create added value for employees, clients and suppliers.



Innovation and growth are crucial to satisfy the ever-changing needs and preferences of consumers.



Motivated and competent employees, who work with pride and satisfaction, are essential for our success.



Every employee is responsible for their own behaviour and their work. A high level of ethics and respect is important in everything we do.



It's only possible to combine sustainable growth with profitability if we continuously strive for quality and progress in all our activities.



Open, honest and transparent communication form the foundation for successful teamwork.

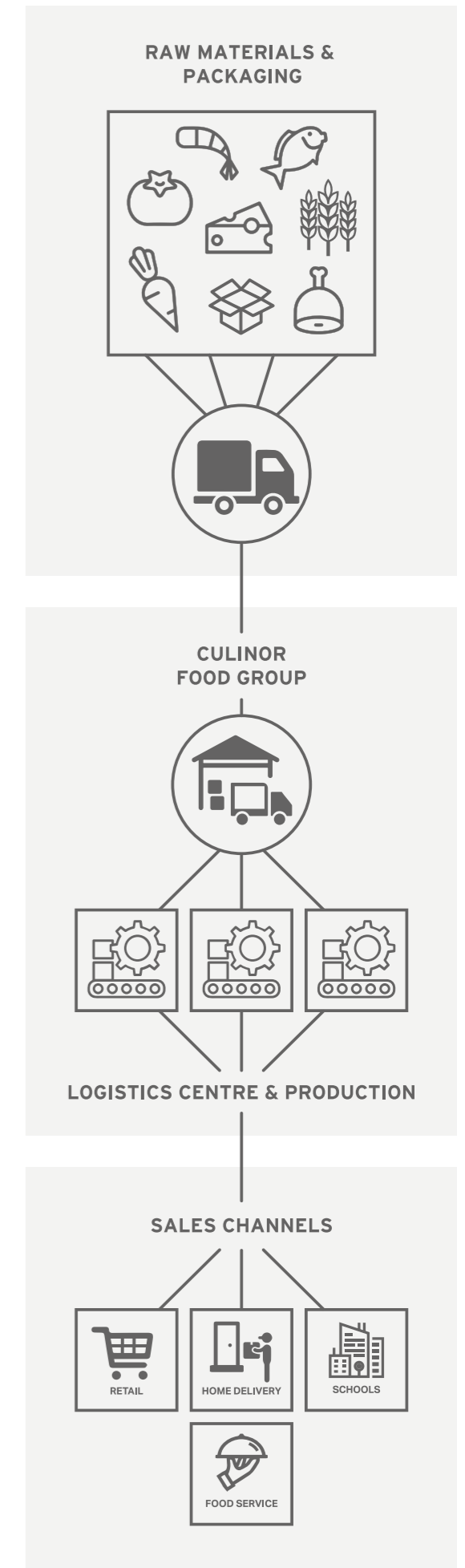


Sustainability is an integral part of our core activities.

A value chain with responsibility

There are three steps on the path our products take to the consumer. First of all, our suppliers provide us with the raw materials and packaging. These are then processed in our production and packaging processes. Finally, we deliver the product to our clients.

We want to tune our strategic ambitions to the aspects where we can make the greatest contribution to sustainable development. Our goals and measures are therefore in the areas where we can make a difference and where we can avoid negative impact.



Sustainability strategy and contribution to the SDGs

Sustainability is central to our company culture. It's absolutely essential to guarantee quality and excellence in food.

At Culinor, sustainability is fully integrated in our strategy. There are three important fixed domains where we concentrate on our sustainable ambitions.

As the Belgian subsidiary of ORIOR, we have defined these ambitions based on Belgian legislation, the market situation and our impact on sustainability.

Our organisation would like to put every effort into the areas where we can have the greatest impact: the least negative impact possible and as much positive impact as possible.

Through our continuous efforts and our twelve sustainability goals, we want to contribute to the Sustainable Development Goals in our own way. In the appendix, you'll find more information about the SDGs Culinor Food Group is focused on.

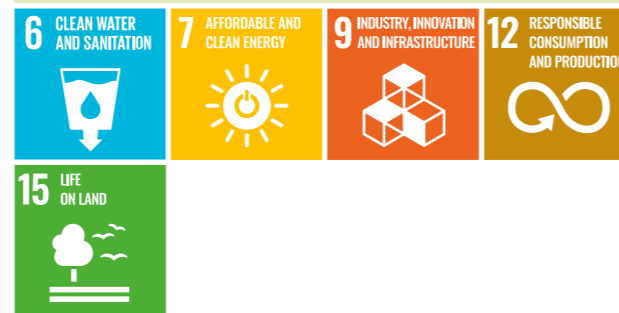
Pillar 1 Product responsibility

- Safe, healthy products
- Sustainable ingredients
- Animal well-being



Pillar 2 Environmental responsibility

- Climate and energy
- Packaging and waste
- Water use



Pillar 3 Social responsibility

- Creation of social value
- Training and individual development
- Employee health and safety



Established in the organisation

Within the Culinor Food Group and its parent organisation ORIOR, we have clearly established who is responsible for the sustainability policy. We regularly draft reports for management meetings and hold thematic operations meetings on saving energy and water and reducing waste.

Every year, we organize a meeting among the project group members to discuss the initiatives, goals, and measures based around the three major pillars. This involves employees from various domains, working in diverse work groups to develop solutions and exchange experience and expertise.

The action points that come from this are collected, summarised and presented to the management team for Culinor Food Group. For the larger dossiers, there is still participation and possible approval by the ORIOR Executive Committee via the Corporate Sustainability Team.

The Corporate Sustainability Team maintains the overview, continuously evaluates all sustainability-related topics and reports to the ORIOR management committee.

The ORIOR management committee, specifically the Corporate Sustainability Manager, reviews and approves both these sustainability-related topics and the sustainability report of Culinor Food Group.

Board of Directors
ESG Committee
<p>Remo Brunschwiler Chairman of the Board of Directors (Chairman of the ESG Committee)</p> <p>Monika Friedli-Walser Member of the Board of Directors</p> <p>Monika Schüpbach Member of the Board of Directors</p>
Executive Committee
<p>Daniel Lutz CEO ORIOR Group</p> <p>Andreas Lindner CFO ORIOR Group</p> <p>Filip De Spiegeleire CEO ORIOR Europe</p> <p>Max Dreussi CEO Segment Convenience</p> <p>Milena Mathiuet Chief Corporate Affairs Officer ORIOR Group</p>
Corporate Sustainability Team
<p>Milena Mathiuet Chief Corporate Affairs Officer ORIOR Group</p> <p>Deborah Huber Corporate Sustainability Manager</p> <p>Michael Erdin Corporate Sustainability Specialist</p>
Sustainability Management Team Culinor Food Group
Data collection, monitoring, consolidation
Working groups
<p>Product responsibility Purchase, quality management, innovation, sales</p> <p>Environmental responsibility Purchase, operations, environmental management, quality, sales</p> <p>Social responsibility Human resources, CFO, operations</p>

Stakeholder consultation

We strive to take into account the expectations of our stakeholders to the greatest extent possible.

For the development of our sustainability strategy, we identified our most important stakeholders and mapped out their involvement with sustainable themes. The graph below shows the sustainability themes per stakeholder. The materiality matrix on the next page shows the relevance of each sustainability theme is.

We maintain constant communication with our employees, clients, suppliers and other stakeholders from ORIOR. We receive direct feedback from our clients through personal discussions, meetings and digital media. We also receive indirect feedback via consumers.

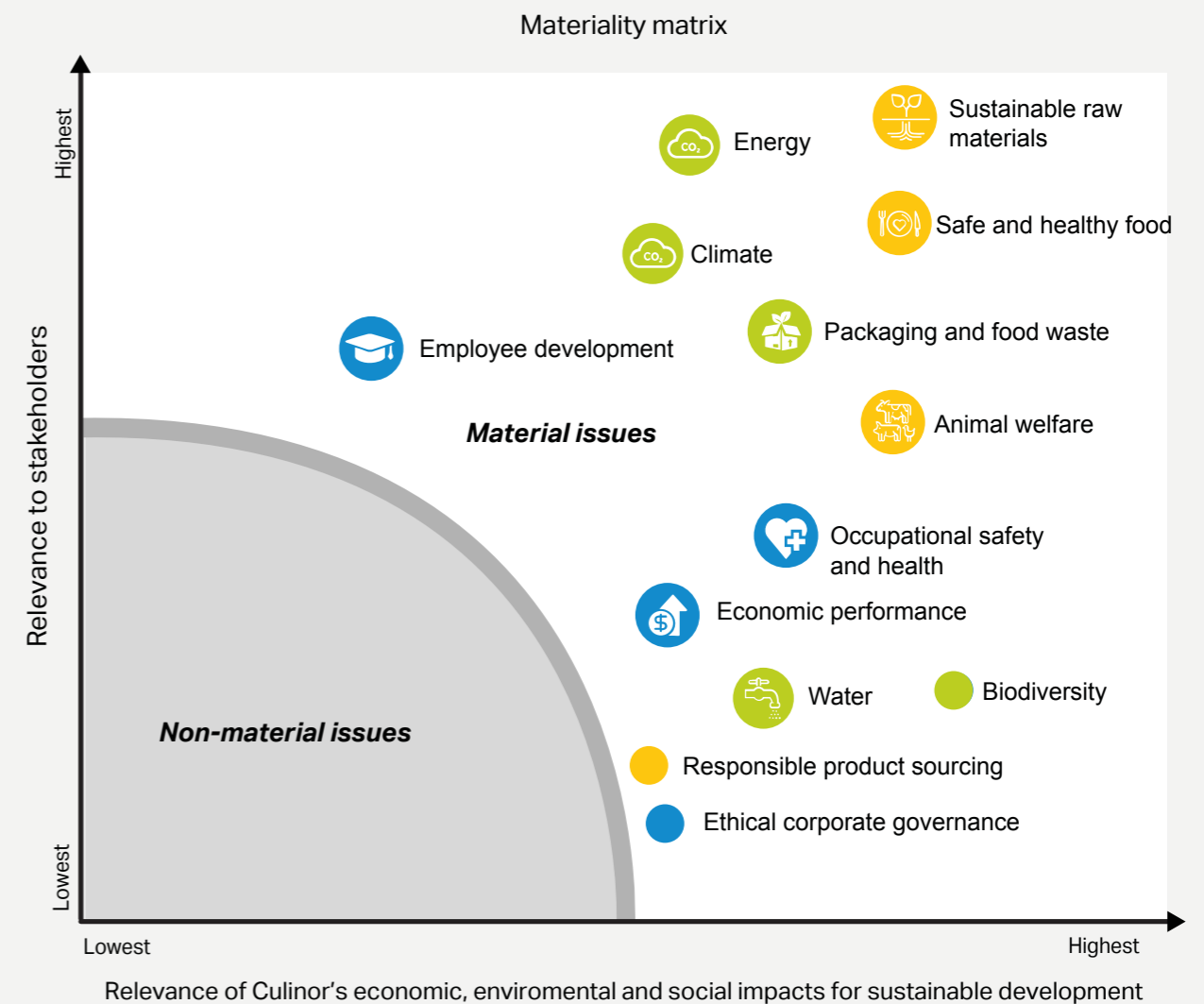
As well as this, we exchange information with other stakeholders, government organisations and employee organisations during, for example, personal discussions, at conferences or when we participate in cross-sector projects.



Materiality matrix

In 2018, Culinor Food Group drafted a materiality matrix to define the sustainability aspects that are relevant. Additional details regarding this matter are accessible on the ORIOR Group's website.*

Culinor Food Group has used this materiality matrix to fine-tune the action domains and possibly adapt them to the local context. In 2024, Culinor Food Group will evaluate, and if necessary, renew this materiality matrix. We suspect that the relevance of 'water' as a topic of sustainability is actually higher, especially as it's become an agenda focus point following extended periods of drought. As well as looking into the impact Culinor is having on the environment, we will also perform a new evaluation to examine the impact the environment is having on Culinor. Furthermore, we will also have to consider the new legal requirements.



*Detailed information about Orior's materiality matrix can be found at: orior.ch/en/material-sustainability-topics

Our sustainable ambitions: an overview



*We use 2018 as a reference

Our sustainable ambitions: **product**, **environment** and **people**

Culinor Food Group is the Benelux market leader in ready-to-go meals. This position comes with a great responsibility we are very aware of. The scope of our activities means our impact can be great, both in a positive and a negative sense.

Taking a comprehensive view of sustainability, we direct our efforts towards **three essential domains: product responsibility, environmental responsibility, and social responsibility.**



1

Product responsibility

Culinor Food Group wants to supply meals that are tasty and healthy. Food safety is a top priority, guaranteed by our internal processes and our IFS certification. Our meals are made, as much as possible, with sustainable ingredients. For Culinor Food Group, that particularly means a focus on short transport routes, local suppliers, and an eye for animal well-being and sustainable production and farming or fishing methods. Our vegetarian and vegan range expanded quickly, which has had a positive impact on CO₂ emissions.

1.1 Safe, healthy food

Healthy, safe and balanced nutrition is crucial for everyone's well-being and health. The consumer often faces difficult choices for the expanded range that's available everywhere, different eating habits, sensitivities and allergies. It is our mission and responsibility to continuously improve the quality and nutritional value of our products. This goal is already anchored in our vision and approach, and is therefore included in our sustainability reporting.

Certification and internal processes

Product quality and safety are absolute, basic requirements in the food industry. Culiner Food Group has already been IFS (International Featured Standard – Food) certified for years. The IFS ensure that production and retail companies meet the latest demands in the areas of quality, transparency, and efficiency.

Culiner Food Group has implemented internal processes to guarantee food safety. In line with an analysis plan, regular microbiological checks are performed to ensure the highest standards are maintained. With the arrival of IFS7, the food-safety culture within the organisation is receiving increasing attention.

Academic partners

Culiner Food Group works closely together with Prof. Em. Dr. Ir. Johan Debevere, member of the Culiner advisory council, highly cited researcher at Thomson Reuters and former director of the Ghent University laboratory for food microbiology and conservation. While we do benefit from the valuable advice of experts with extensive experience in raw materials and end-products, as well as handling, packaging,

and storage of foodstuffs, our management system independently guarantees the consistency of our offerings. Additionally, our company collaborates with the Ghent University bio-engineering sciences faculty department of food technology, food safety, and health, which includes notable experts in the field. Furthermore, we benefit from the services of Pack4Food, a consortium of companies and research institutions from the food and packaging industry and their suppliers.

Non-academic partners

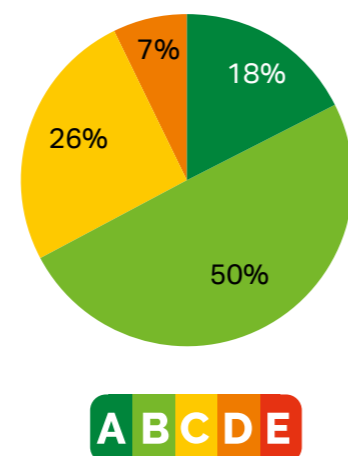
Other partners with which Culiner Food Group collaborates are Quality coaching, which assists with internal audits, and A+ Quality.

Nutriscore

Culiner Food Group wants to improve the nutritional values of its products and make the information about nutritional values comprehensible for the consumer. We therefore make use of the Nutriscore label that informs consumers about the nutritional value of our meals with a rating ranging from 'A' to 'E'. This helps the consumer to choose healthier meals with, for example, less salt, fewer sugars, fewer saturated fats and smaller portions.

Culiner Food Group already includes a Nutriscore on the packaging of 73% of its products. In the past two years, the number of Culiner products with a Nutriscore has risen by 50%.

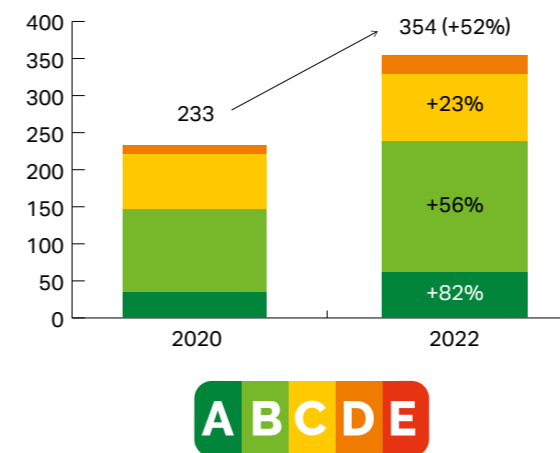
Nutriscore distribution – % share based on number of products (situation 31/12/2022: total 354 products with Nutriscore)



We have seen a positive evolution with a larger share of 'A' and 'B' scores. At the moment, 18% of all meals have an 'A' Nutriscore. A further 50% have a 'B' score. As such, 68% of all our meals have an 'A' or 'B' score. Our target is to attain 'A' and 'B' scores for 70% of Culiner Food Group by 2024. We work closely with our suppliers and chefs to find alternatives that meet the criteria for an 'A' or 'B' score.

Nutriscore evolution – Number of products: 2020 vs. 2022

Note: The Nutriscore calculation method is currently a topic of discussion. On the basis of new insights and changes in the eating habits, a new calculation method is required. This may have an impact on the results shown here.



Culiner Food Group is also committed to improve the products of other clients and make them healthier and more nutritious, even when there is no Nutriscore for these products. We have conducted studies into the composition of meals for schools, day-care centres and senior citizens. In doing so, we took the nutritional recommendations for Belgium (2019 edition) into account, and the new nutrition pyramid by the Vlaams Instituut Gezond Leven. In this way, we can adapt the nutritional recommendations, such as the recommended energy intake and the optimisation of macro-nutrients such as proteins, fats and carbohydrates to the specific target groups and different age categories.

Allergies



Culiner Food Group employs the international VITAL risk-assessment system for allergies. This enables us to set the thresholds for allergies and determine whether a warning on a label is required. We apply this system carefully. In doing so, we provide clear and reliable allergy information on our packaging, which is essential for consumers with allergies.

1.2. Sustainable ingredients

At Culiner Food Group, we attach great importance to the raw materials that we purchase and process. As a food producer, we have a large impact on this part of our value chain. Short transport routes and animal welfare are always important here, more than the share of biological and/or Fair Trade materials. We have implemented an internal charter for responsible purchasing:

Culiner Food Group Charter – Responsible Sourcing

- We satisfy all European legislation in relation to animal welfare, the use of E-numbers and other standards and regulations.
- We avoid genetically modified organisms (GMOs).
- When we purchase raw materials, we respect the countries of origin as agreed upon with the client.
- We exclusively use free-range eggs in our products.
- We aim to use 100% sustainable RSPO palm oil in our materials by 2025.
- We strive to work as much as possible with vegetables originating in Belgium or the Netherlands.

Seasonal vegetables and fruits

When we compose our meals, we pay a lot of attention to variety and the use of seasonal vegetables and fruit. We use the seasonal calendars by Flemish non-profit organisations Velt and Lekker Van Bij Ons for this. The final decision on this matter usually lies with the clients, since we primarily produce private-label products.

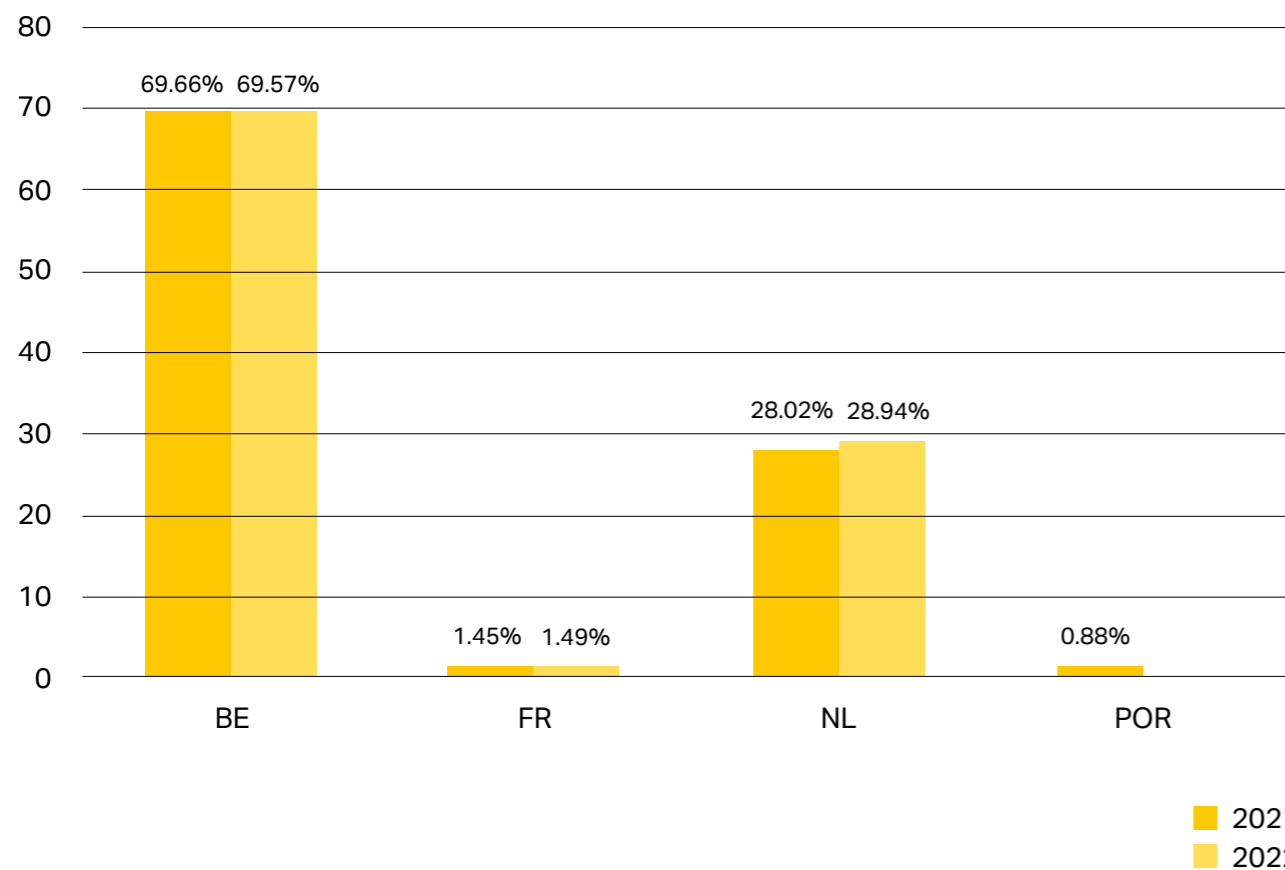
To reduce our environmental impact, we also take all kinds of initiatives ourselves. A good example is our new, healthy and sustainable range of meals, 'Natural Healthy Meals'. Made with seasonal vegetables and local ingredients, they use sustainable packaging.

Local chains / short transport distances

We purchase as much of our raw materials from suppliers in Belgium or the Netherlands who offer produce with originating in Belgium or the Netherlands. If a company is based in one of these two countries, but supplies meat or fish that is caught, processed and imported from elsewhere, we do not consider it to be local. Part of our sustainability strategy, this strict approach shows how important we consider local products and suppliers to be.

If there are no Belgian or Dutch products available, our next preference goes to products from Western Europe. Sometimes, our clients specify the origins of certain raw materials. In the coming years, we will make every effort to purchase our raw materials and packaging locally with minimal transport distances involved. We do this by taking an inventory of our Belgian and Dutch suppliers.

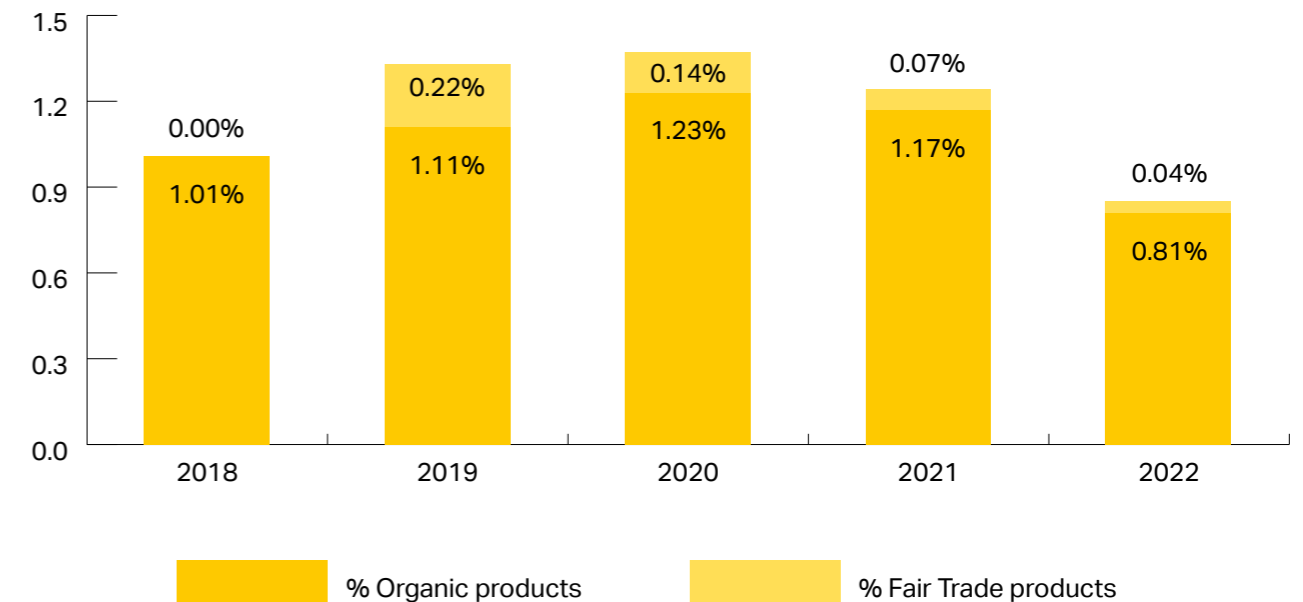
Suppliers origin (of the top 100 raw materials) (in %)



Biological products and Fair Trade

The Culinor Food Group makes partial use of organic and/or Fair Trade materials. On request from some clients, we also purchase certain raw materials with a Fair Trade label, such as rice, and quinoa.

Organic products/ Fair Trade products (in %)



The Fair Trade label guarantees not only a fair income for farmers in the south, but also promotes their health and well-being. Furthermore, it guarantees that the farmers work with an eye for the environment. The organic label guarantees sustainable, environmentally friendly, and animal-friendly production without synthetic chemicals and genetically modified organisms (GMOs). In 2018, an increase in the share of Fair Trade and organic produce began, but since 2020, we have seen a drop. The principles behind these labels are becoming more generalized, diminishing their commercial appeal and desirability. The decline in demand for organic products can therefore be partly attributed to our clients' choice to opt-out of organic options. Another contributing factor is the limited availability of organic raw materials for Culinor Food Group, stemming from droughts and underwhelming harvests affecting essential ingredients such as tomatoes, pumpkins, celeriac, eggplants, and mushrooms. Dutch and Belgian retailers currently do not prioritize organic and Fair Trade products because of the previously stated arguments, which is why the decision was made to exclude them from the sustainability report.

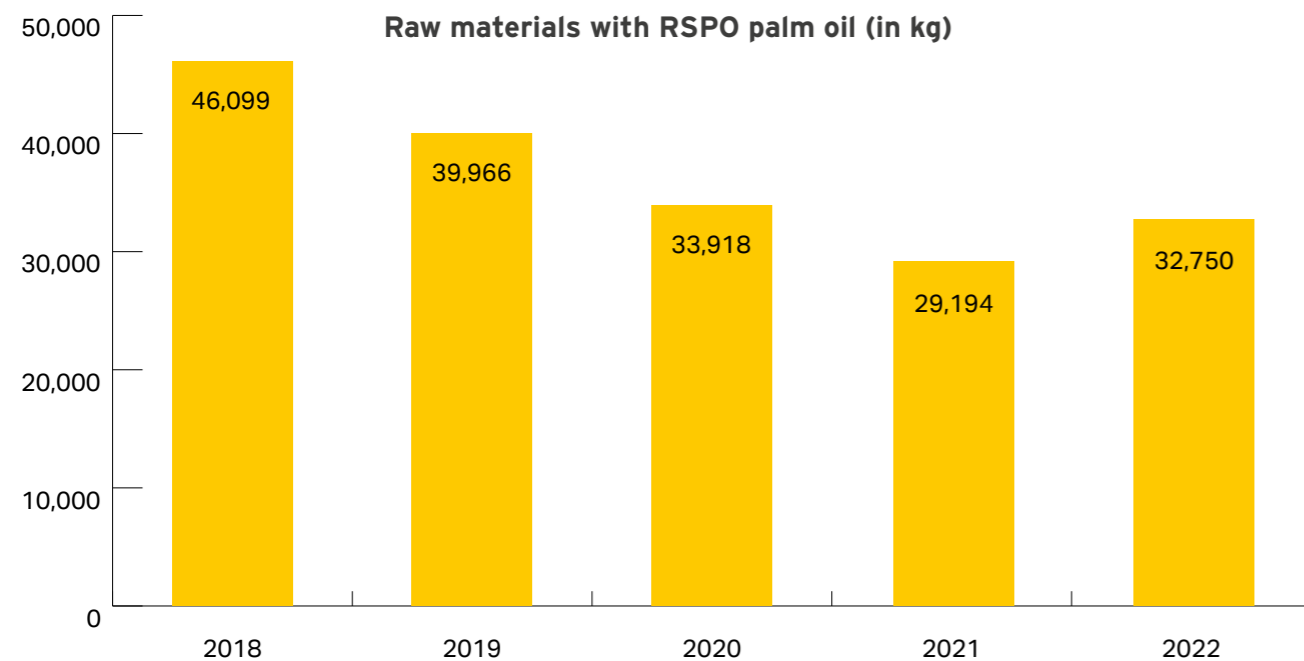


Sustainable fats and oils

Culinor Food Group avoids the use of palm oil. Palm oil may be present as an ingredient in some of our raw materials, in which case it is mostly RSPO palm oil, harvested and transported following the SG 'Segregated' system. The amount of RSPO palm oil used dropped between 2020 and 2021, but saw a slight increase in 2022 due to improved identification of raw materials containing RSPO oil. Examined over a longer period – one dating back to 2018 – we see a strong reduction of 28.96%.

The share in KG decreased partly because in many cases palm oil was replaced by other fats without palm (rapeseed, olive, etc.) or because it was completely excluded. The percentage of RSPO palm oil in the total plant-based fats will be further increased in the coming years by putting pressure on suppliers to use only RSPO SG if palm cannot be replaced by other fats.

We aim to use 100% sustainable RSPO palm oil in our materials by 2025. To the extent that it is possible, we would like to replace palm oil with plant-based oils such as sunflower oil, canola oil or extra virgin olive oil.

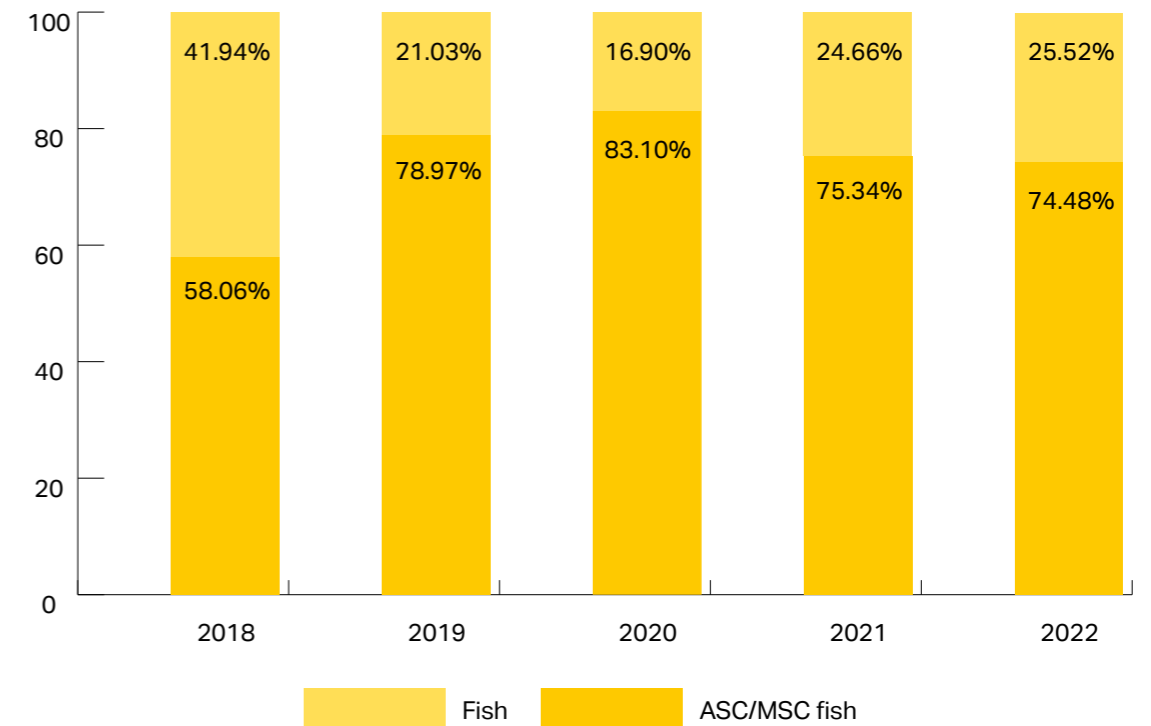


Sustainable fishing

As much as possible, Culinor Food Group uses ASC- and MSC-certified fish in its products. In 2020, 83.10% of the fish purchased were ASC/ MSC-certified. In 2022, this share amounted to 74.48%. We are striving to raise the percentage

to 90% by 2025. We are accomplishing this by replacing non-certified fish with ASC/MSC fish wherever possible, following consultation with our clients.

Fish and shellfish (ASC/MSC) (in %)



We are also actively looking into the possibilities of herbivorous fish as a more sustainable alternative to carnivorous fish. An example of this is the Omegabaars, a herbivorous fish bred in East Flanders. The nursery works without wasting water thanks to a fully circular system. The water drained from the nearby tomato greenhouses fills the Omegabaars basins. The water is warmed for the fish with the heat produced by the greenhouses. The fish food consists entirely of plant-based ingredients such as local cultivated grains and seeds. The waste water is purified in reedbeds and the manure is suitable for use as a field fertiliser or as an energy source for bio-gas installations. By purchasing these fish, we want to support this sort of initiative for ecological protein production.

By January 2024, we will have investigated whether it is possible to increase the share of herbivorous fish in the sustainable fish catch. The study will investigate the feasibility of the use of herbivorous fish in ready-to-eat meals, taking into account the culinary aspects, availability and price.

We trust that we will reach our goals, but we also recognise that there is still a long way to go. The corona pandemic from 2020-2022 and the economic consequences of the war in Ukraine (2022) have had a large and unforeseen impact on our business and sustainability goals. By reporting on this, we want to encourage and increase the awareness of our clients and consumers.

1.3. Animal well-being

Respect for farm animals, with responsible and humane breeding, farming and slaughtering methods is a basic principle in our sustainability strategy. Furthermore, our range of plant-based products, which have a much smaller ecological impact, is increasing.

Meat (pork and beef)

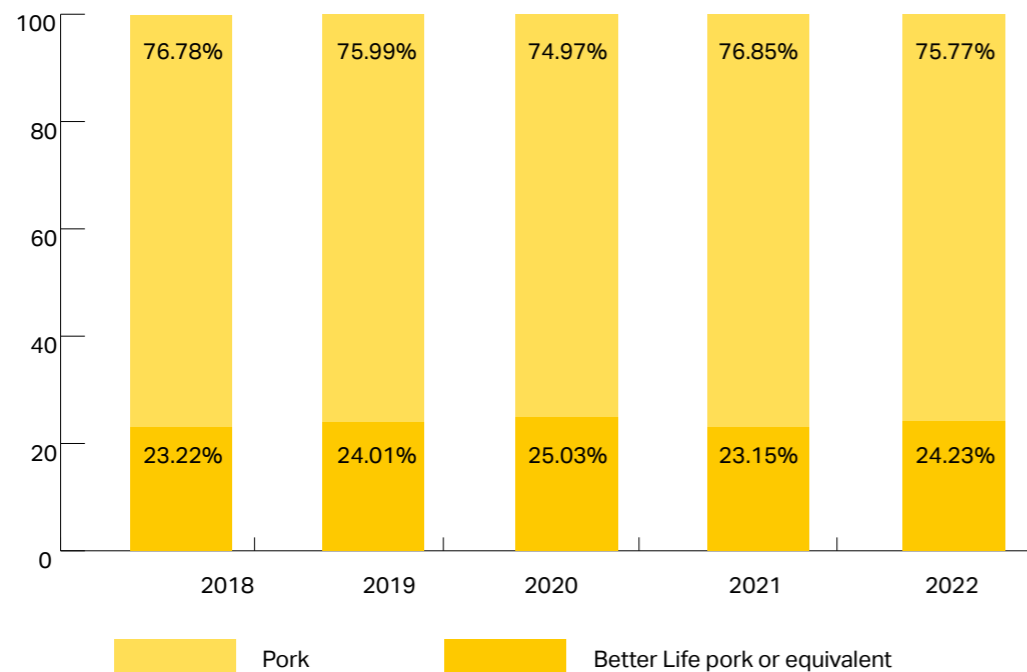
Efforts in relation to animal well-being are an essential criterion in our selection of suppliers. We carefully check whether they meet Belgian

and European legislation in the area of animal well-being.

For pork, we pay particular attention to the impact of piglet castration. At the moment, 24.23% of our pork products come from animal-friendly farming systems. Although there was a small drop between 2020 and 2021, we want to raise that percentage in the coming years. We also want to actively promote this with our clients.

Culinor Food Group works with meat and animal products awarded the Better Life label, particularly for our Dutch clients. The Better Life label was developed by Dutch animal protection organisations. It is recognised as an animal-friendly farming system and is important for the well-being of consumption animals. Companies from the primary and processing sectors need to meet minimum standards in order to fall under consideration for one or more stars in the Better Life rating system.

Pork (in %)



In the Netherlands, Better Life meat is the standard. In Belgium and other European countries, the focus primarily lies on fulfilling legislative demands relating to animal well-being, without the introduction of a specific approval label. Albert Heijn, our Dutch client, even goes a step further with the 'Beter Voor' label, which is based on the Better Life system,

but prioritises the interests of the farmer, nature and the animal. Culinor Food Group currently has a 1-star certification from Better Life for the processing of porcine meats, and a 3-star certification for dairy products and eggs. Furthermore, we purchase 1-star Better Life-certified poultry for certain clients.

Poultry

For the purchase of poultry products, we choose suppliers that implement considerations for animal well-being and satisfy the demands of European and national legislation. We use criteria such as certification with the British Retail Consortium (BRC) and integral chain management as guarantees for responsible production methods. Some clients set additional demands in the area of animal well-being; they may require chickens that meet the Dutch NSK (Nieuwe Standaard Kip) standard, request chickens from customer-specific systems, Better Life labels and the German QS standard for quality and security. All companies recognised as meeting these standards are regularly audited by independent authorities.

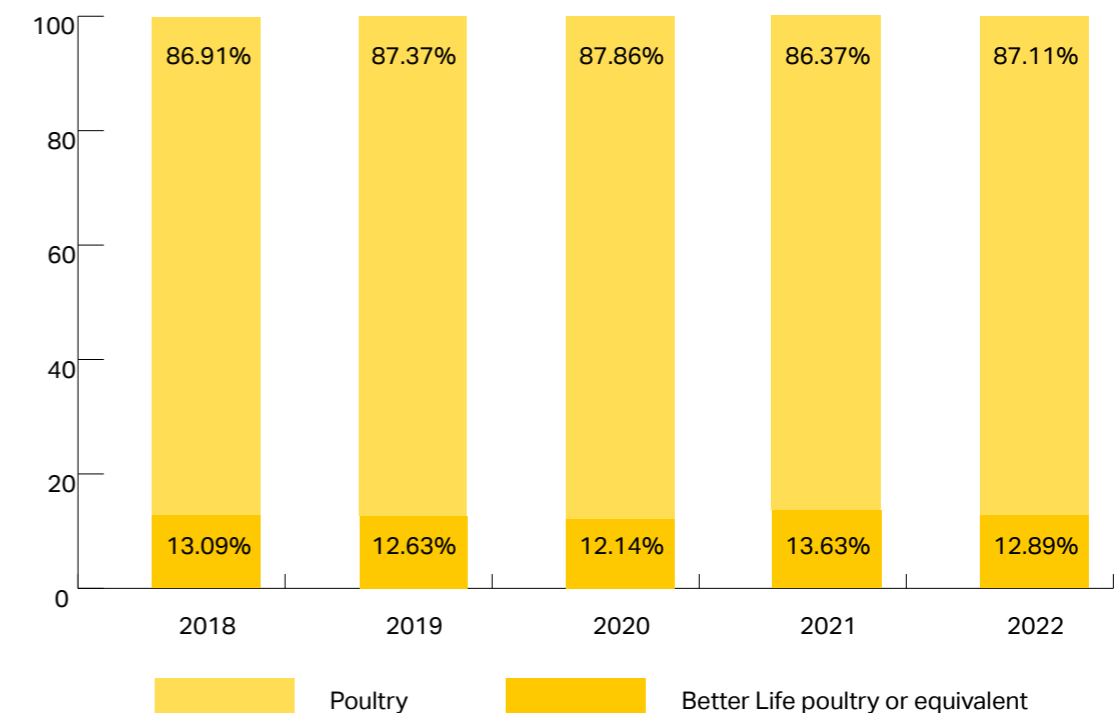
We have experienced recent price rises as having a braking effect on the possibility of increasing the percentage of chicken we use that comes from animal-friendly farming systems. Switching to poultry from these systems costs more, a result of which is a rise in our cost prices. With end-consumers currently looking for cheaper products, our clients (retailers) are not currently inclined to accept more expensive products.

We also have a lot of work ahead of us in increasing the share of poultry from animal-friendly farming systems. In 2022, just 12.14% of the poultry we purchased originated from animal-friendly farming systems.

We will keep making efforts to convince our clients to choose poultry from animal-friendly farming systems such as those with the Better Life label or comparable initiatives.

Our goal is to increase the share of meat and poultry from animal-friendly farming systems by 2025. We will achieve this by maximising use of certified animal-friendly meat throughout production.

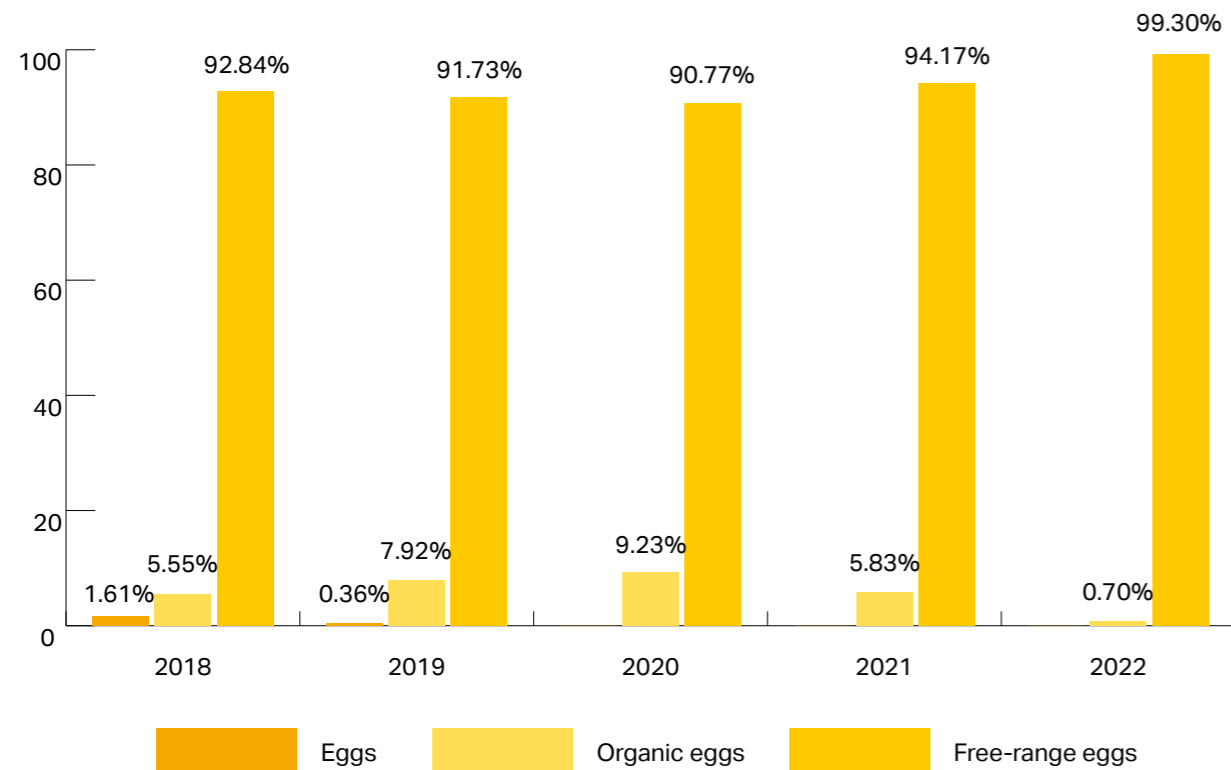
Poultry (in %)



Eggs

Since 2018, Culinor Food Group has emphasised the purchase of organic and/or free-range eggs. By 2022, free-range eggs constituted 99.30% of the share, while organic eggs made up the remaining 0.70%. We are proud that, since 2020, we have not used any other eggs. We will continue this approach in the coming years.

Eggs – organic eggs – free-range eggs (in %)



Vegetarian and vegan products

The demand for vegetarian and vegan products has grown enormously in recent years. Since 2019, Culinor Food Group has worked together with the city of Ghent on the 'Cool Food Pledge'.* This involves attempting to reduce the emissions from poultry-related greenhouse gases by 25% by 2030. By 2025, we aim to reduce emissions by 20% already. Our commitment includes the four following action points:

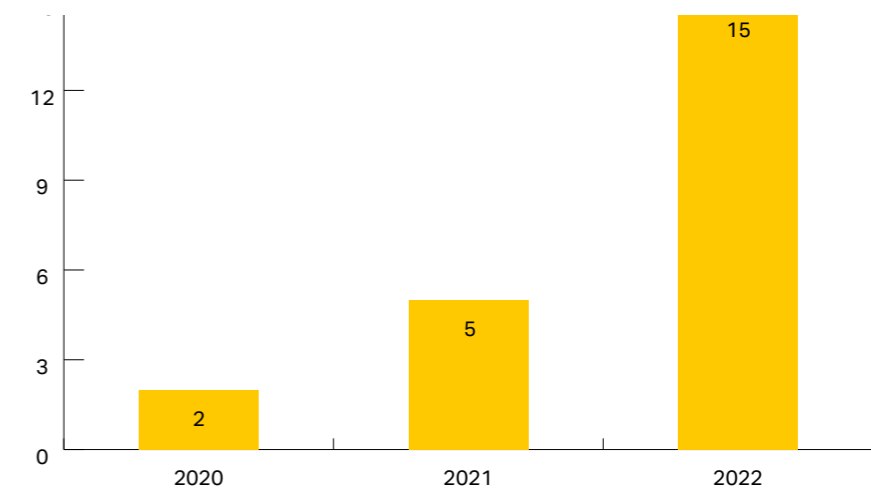
- Reduce the volume of meat or animal products to allow for more plant-based proteins.
- Improve the quality of vegetarian meals.
- Improve communication about vegetarian school meals for the city of Ghent.
- Increasing the volume of vegetarian meals.

There is currently a wide variety of vegetarian and vegan products available. They include meat replacements based on soy, wheat and peas, as well as plant-based alternatives for cheese and milk. At Culinor Food Group, we actively pursue these alternatives.

The growing number of product launches suggests the trend towards vegetarian and vegan products is likely to continue. It is worth noting that the retail industry in Netherlands (and particularly Albert Heijn), responded more quickly than the industry in Belgium. We remain invested in the development of new and innovative plant-based products that will meet increasing demand and stimulate retail to choose these products.

The increasing popularity of vegetarian and vegan products is partially thanks to a growing awareness of the impact of the meat industry on animal well-being and the environment. As well as this, more and more people are choosing a plant-based diet for health reasons.

Share of new vegetarian and vegan products (in #)



In 2020, two new products were introduced, following by five more in 2021 and at least another fifteen in 2022. These introductions demonstrate that both Culinor Food Group and our clients are paying more attention to this growing market and trying to fulfil the wishes of consumers who are looking for more plantbased options.

*<https://coolfood.org/pledge/>

More attention for plant-based food at schools in Ghent

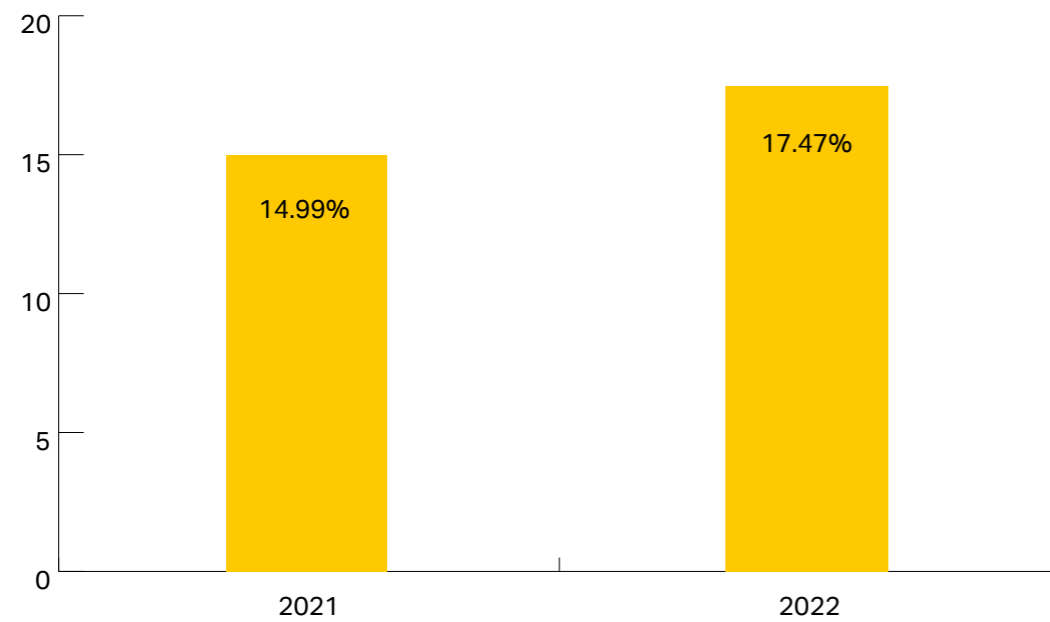
It is becoming increasingly more common for schools to consider introducing plant-based options to school meals. The schools of the City of Ghent are no exception, and are even acting as pioneers. In 2021, plant-based meals held a 14.99% share of all school meals, and this rose to 17.47% in 2022.

This increase is partially due to a growing awareness of the benefits of a plant-based diet for health and the environment. It is important for children to learn about nutrition and the impact of their food choices on the environment at a young age. Offering plant-

based meals at school is an excellent way of introducing children to healthy and sustainable food choices.

Seeing that schools in Ghent are taking this shift seriously and expanding their range of plant-based meals is positive. This offers children greater freedom of choice and helps them to make healthy, conscious choices. Furthermore, this assists in reducing the ecological footprint of the school meals.

Share of plant-based meals - schools City of Ghent (in %)





2

Environmental responsibility

We are aware of our ecological footprint at Culinor Food Group. To reduce it, we have taken a three-pronged approach to climate and energy, packaging and food waste, and water. Within these areas, we are paying particular attention to the environmental impact of our production processes, the domain in which we exercise the greatest influence.

2.1. Climate and energy

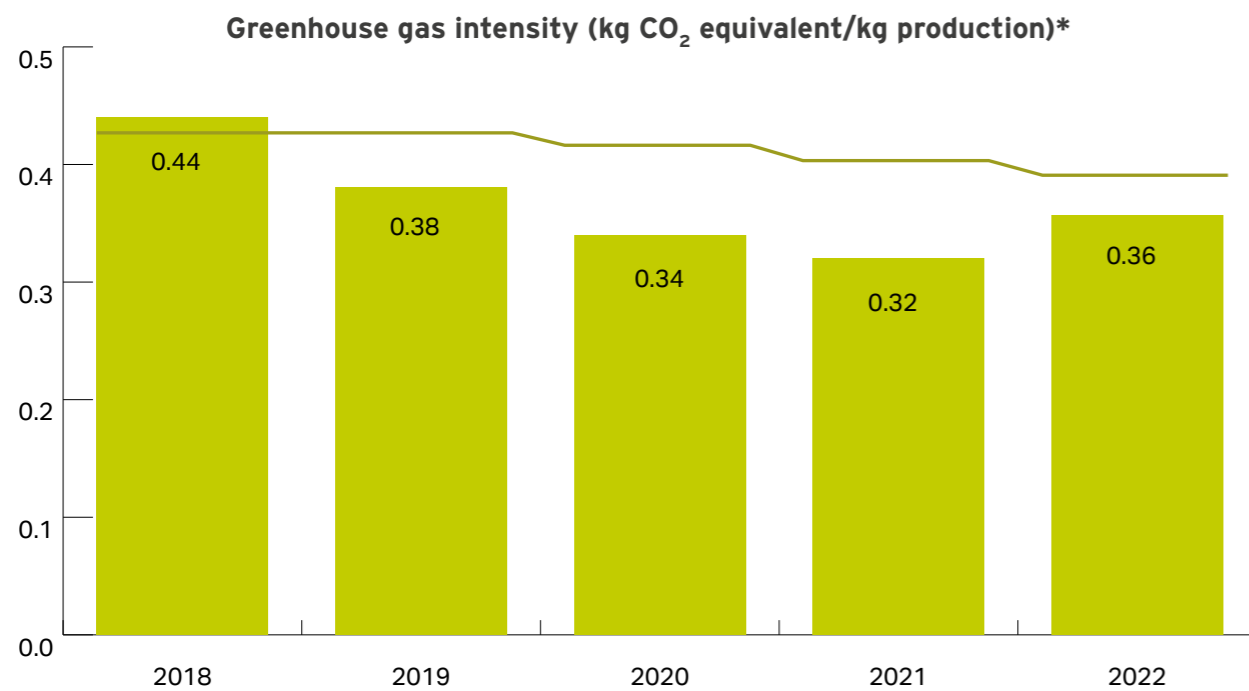
As a food producer, we release greenhouse gases that have an impact on the climate. We therefore see it as our responsibility to reduce this impact by improving our energy efficiency and lowering our CO₂ emissions.

CO₂ emissions

This relates to CO₂ emissions on three levels:

- Scope 1: direct CO₂ emissions from our own heating installations, CO₂ emissions from vehicles under our management and the CO₂ emissions resulting from refrigerant gases used in cooling systems.
- Scope 2: indirect emissions resulting from the production of the electricity that we use in our operations;
- Scope 3: emissions produced by third parties as a consequence of our purchasing raw materials, the use of our products and the transport of our products by third parties.

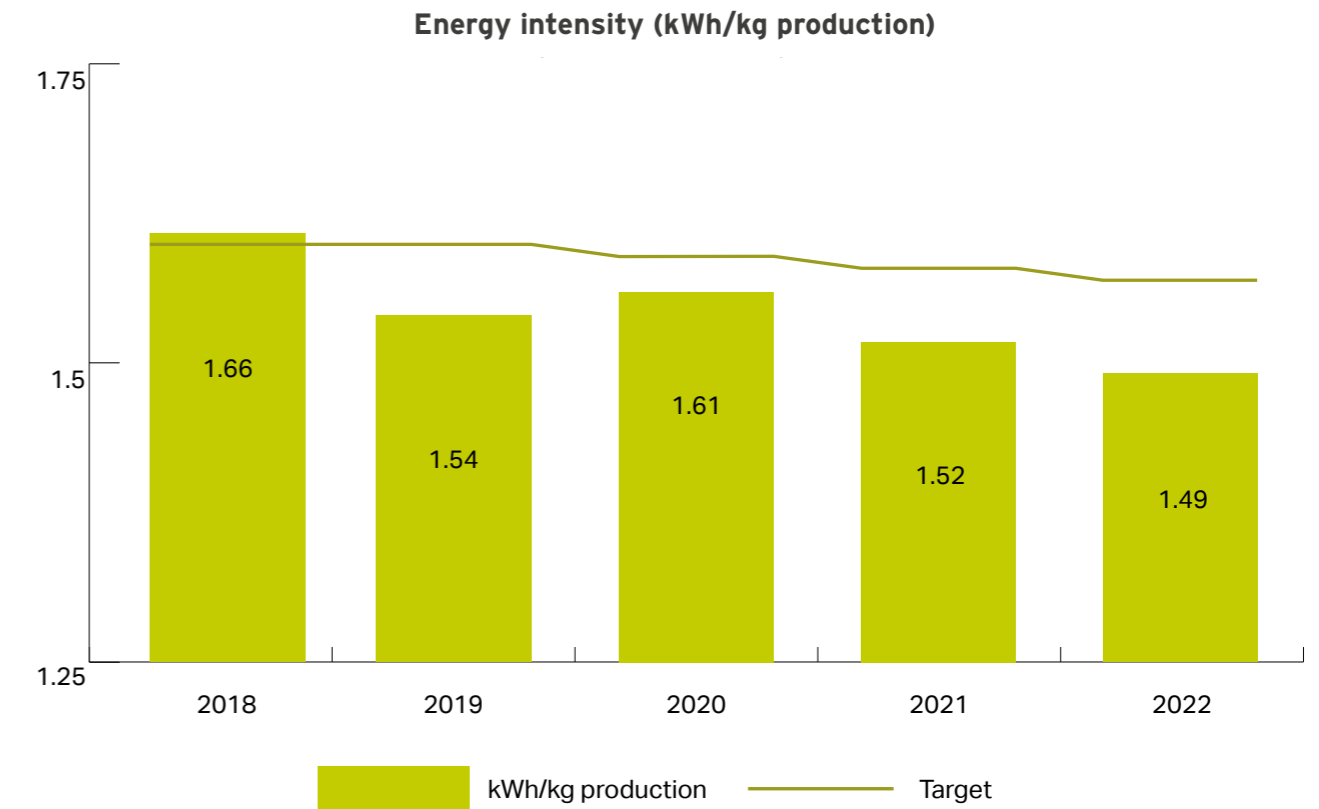
Our primary focus is on measuring and reducing the emissions on the first two levels. We are also taking into account any reductions we can reach on level 3. Our goal is that by 2025, we will have reduced the first two levels by at least 20% (based on our 2018 emissions). We will closely monitor energy consumption and refrigerant gas emissions and take various actions to lower our total CO₂ emissions.



Our goal is to achieve a 20% reduction in greenhouse gas emissions by 2025, compared to the levels recorded in 2018.

*These numbers differ minimally from the 2020 Sustainability Report graph due to a more accurate calculation method.

Energy



We have instituted the following measures in relation to energy use

- We are following a strict plan to replace all our cooling and refrigeration installations with the highest GWP (Global Warming Potential) coolants.
- We are working to recuperate more residual heat from our cooling installations.
- We are striving to optimise our deliveries and load our trucks as efficiently as possible.
- We are paying a great deal of attention to efficient use of fuel. The driving styles of our drivers are analysed, with the drivers themselves being given regular personalised training and education. As well as this, we are working with an external transportation company with environmentally friendly CNG (Compressed Natural Gas) delivery vehicles for the intricate urban distribution involved in serving certain clients.
- We increased the room temperatures in the refrigerated production areas by 2°C. Where possible, we are turning off cooling during the night and over the weekend.
- We have installed solar panels at one site.
- We have fitted diverse pumps with servo controls to reduce electricity use.
- We have installed LED lighting in all our locations.
- We are systematically switching to electric company cars.
- We are motivating employees to cycle to and from work.

We are motivating our employees to come to work by bike instead of by car. Our methods include offering higher reimbursement for the commute to and from work. As well as this, a car policy is being used as much as possible to encourage the electrification of the vehicle fleet.

After a drop since 2019, we saw a slight increase in our CO₂ emissions. The main reason for the increase in 2022 was the leakage of the coolant freon in Herselt (the cooling system has been replaced since).

2.2. Packaging and food waste

Avoiding and redirecting waste streams

At Culiner Food Group, we follow a general philosophy of waste prevention. We report every week on the outgoing and internal waste streams and the internal causes of waste. We have an extensive measurement system that helps us to track down aberrant situations for quick adjustments.

Although we continuously take measures and perform improvements, waste streams in our industrial activities are inevitable. This is why it is not only important to reduce waste, but also to reverse the existing streams. We do this, for example, by introducing re-use wherever possible.

Regarding raw materials, our goal is to limit waste by regularly and strategically procuring the necessary inputs. This approach helps us avoid excess stock and prevent wastage. When a certain product range is discontinued, we always look for a solution for the remaining stock. In consultation with the client, we try to use this stock in other end-products.

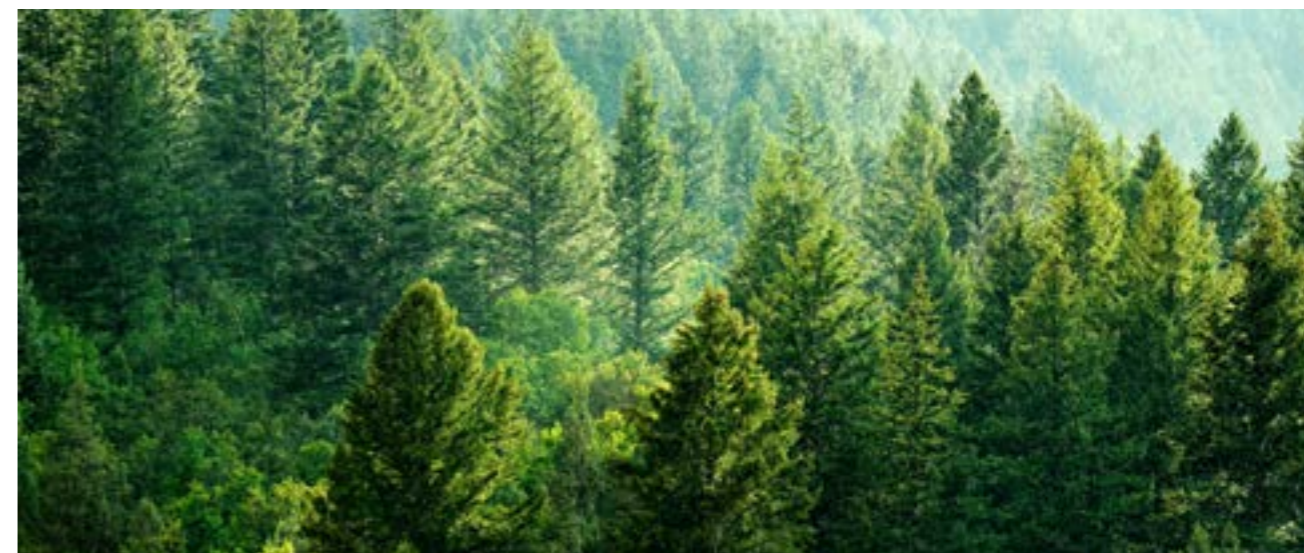
We work together with Voedselbank (a food bank) for packaged foods that have not yet expired. These are products that are still perfectly suitable for consumption, but that are no longer able to be sold through the usual channels due to their limited remaining shelf life.

We have an application for waste resulting from non-packed and expired packaged food: it is used for fermentation in bio-energy installations. The packaging is first removed from packaged products.

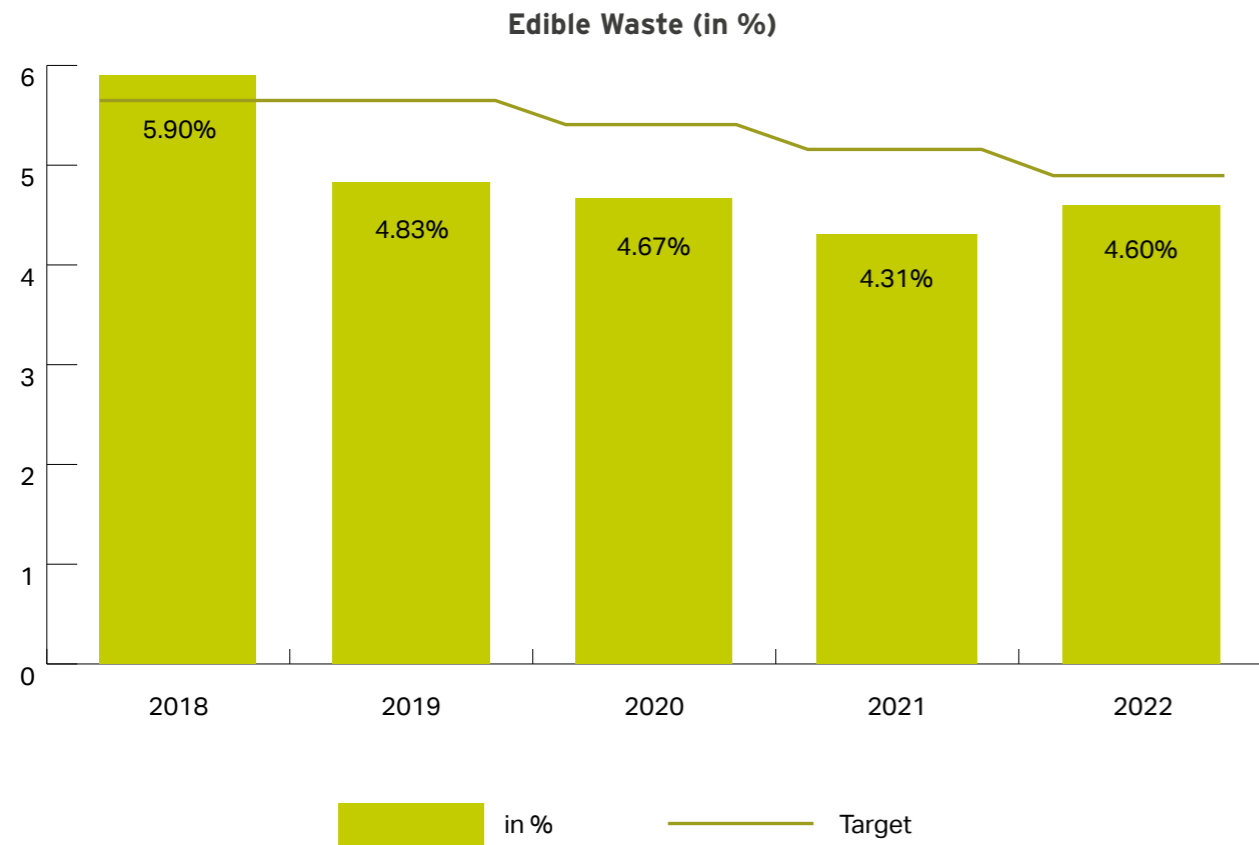
For other waste streams, Culiner Food Group implements an exhaustive waste-division method to minimise our ecological footprint to the fullest extent possible. Below, we have included an overview of the destinations of our waste streams. Some types of waste are combined for legibility:

DESTINATION	TYPE
Foodbanks	Packaged food - Not expired
Recycling	Discarded plastic containers/crates/pallets Batteries (via Bebat) Clean plastic foils and mono-materials Glass Wooden waste material Metals Paper and cardboard PMD (Plastic, Metal, and Drink cartons) Mix of hard synthetics from food containers Electrical goods Small and dangerous waste
Fermentation - Green energy (biogas)	NOT-packaged foods Packaged foods (removed from packaging) Water-purification sludge DAF floatation
Burning, with energy recovery	Filter material for bio-water-purification sludge Wooden waste material Remaining waste Small and dangerous waste

Culiner Food Group works together with specialised waste processors for the waste streams specified above.



Culinor Food Group wants to make maximum use of the re-use and recycling of the packaging it brings to the market. To promote and meet our obligations in the area of packaging, we have joined two packaging-management organisations: Fost Plus and Valipac. These organisations actively look for waste-reduction solutions. Furthermore, we (re-)use returning crates and pallets as secondary and tertiary packaging as much as possible.



In the meantime, we have been able to reduce our edible waste volume by 22.1%. This is a satisfying result as our higher production volume has resulted in a more complex product mix with smaller product batches for new products and clients. Without measures, such product mix and volume would lead to a multiplication of waste.

We have complete faith in meeting our goal of reaching 25% less edible waste by 2025.

We have strongly reduced our volume of waste through the following measures

- Daily waste monitoring – We monitor product waste with multiple components every day and check the percentage of waste for each piece.
- Optimisation of production planning and promotion planning – We have optimised our scheduling to minimise waste, in production and promotional activities.
- Automatic reporting – Through our ERP system, we are sent automated emails every day. They list finished products for which the expiry date has passed, so that we can give it a destination in time and avoid waste.
- Training in the First In, First Out (FIFO) and First Expired, First Out (FEFO) principle - Our employees receive regular training in the correct use of the FIFO and FEFO principles, helping to prevent waste.
- Packaging analysis – We analyse incorrectly sealed packaging to understand what went wrong, then take corrective action to avoid it happening again in the future.
- Technical measures – We have implemented technical measures on various product lines to reduce waste.
- Optimisation of product mix – By stopping production of products with continuously negative effects on the waste streams.
- Optimised waste reporting – Through improved reporting we can implement long-term solutions more quickly.



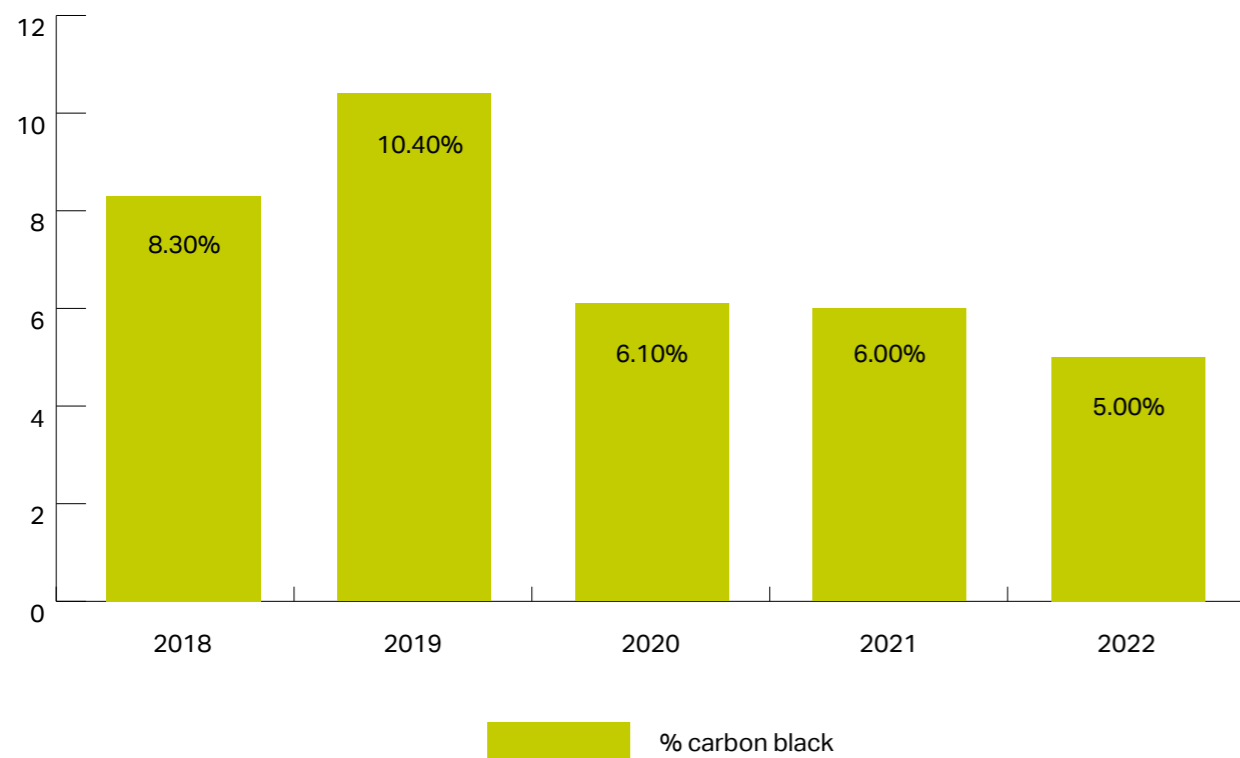
Plastic

Reducing the amount of packaging, and plastic packaging in particular, is a crucial point in our sustainability strategy at Culinor Food Group.

For example, since 2018, we have been actively reducing the amount of 'carbon black' packaging we use. This type of packaging, in opposition to other plastic packaging, is not able to be recycled. The problem with carbon-black packaging is in the pigment used: soot. The scanners rely on the reflection of the infrared spectrum, but the black soot pigment absorbs all light, even infrared. The recycling sorting process is therefore unable to take place and this packaging ends up in incinerators or landfill.

There are alternative pigments that also turn plastic black, but that still allow material to be detected by scanners. These alternatives are more expensive and therefore have an impact on the cost price of our products. Competitors still using cheaper carbon-black packaging therefore have a better price position. Thus far, our efforts have resulted in a reduction of 18.03% in the use of carbon black materials in our packaging since 2020, but not all clients are convinced of the importance of avoiding this type of packaging. We see it as our duty to promote sustainable packaging types and solutions and will continue working towards this.

Carbon-black packaging (% of total packaging)



As such, we are now working with 'monolayer' packaging that is up to 100% recyclable. Since September 2021, we have also used a new type of foil that is not just 100% recyclable, but also 20% thinner. Synthetic labels commonly use warm- or cold-washable adhesives, as a result of which it is possible to recycle the sealing foil used on our products.

We are convinced of our ability to continue this positive evolution in the use of sustainable packaging materials.

Cardboard

Our cardboard suppliers are certified by the FSC (Forest Stewardship Council) and/or PEFC (Programme for the Endorsement of Forest Certification Schemes). These two labels guarantee the raw materials used in our cardboard are from forests that are responsibly and sustainably managed.



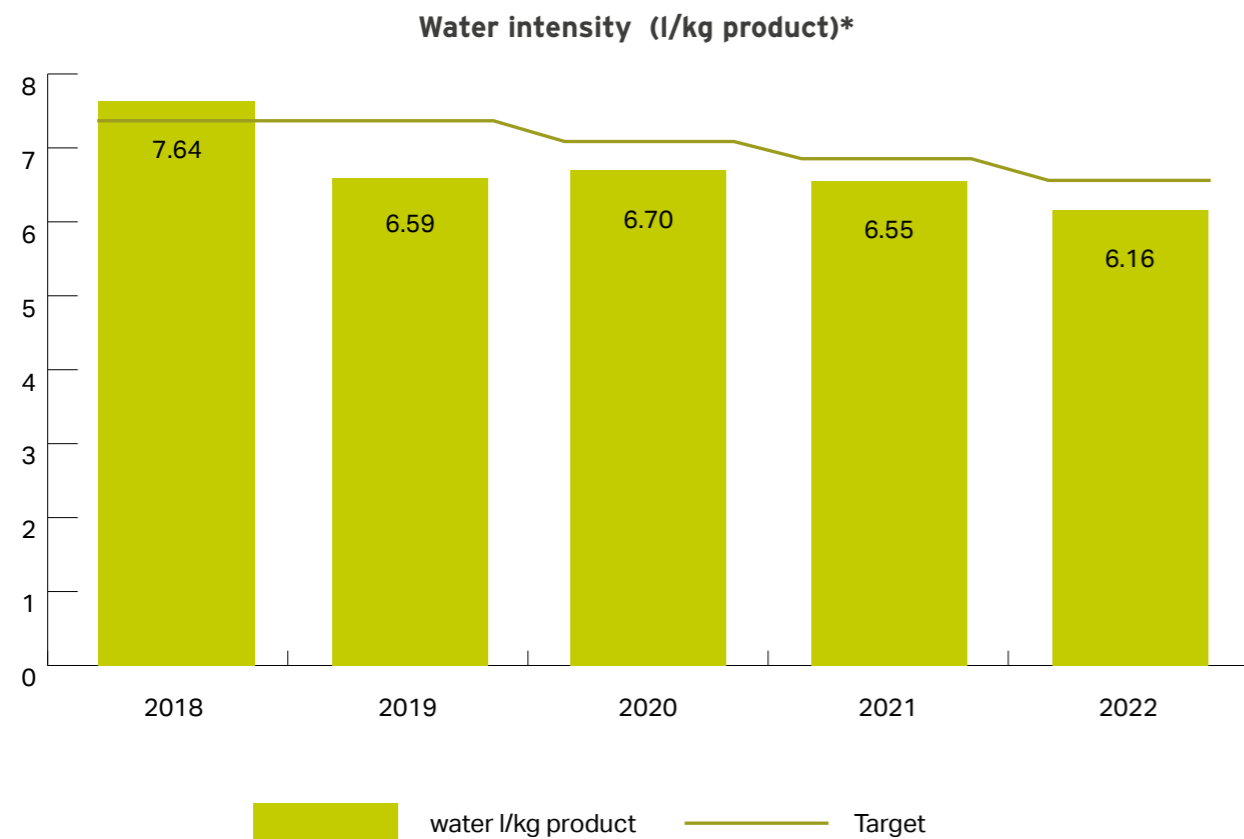
2.3. Water

Water is a global concern. It is of vital importance for every individual person and the entire ecosystem on earth. We have ascertained that the pressure on freshwater supplies has increased over the years. This is partly a consequence of the increasingly large amounts of water being used during cleaning processes in production. The impact is felt globally.

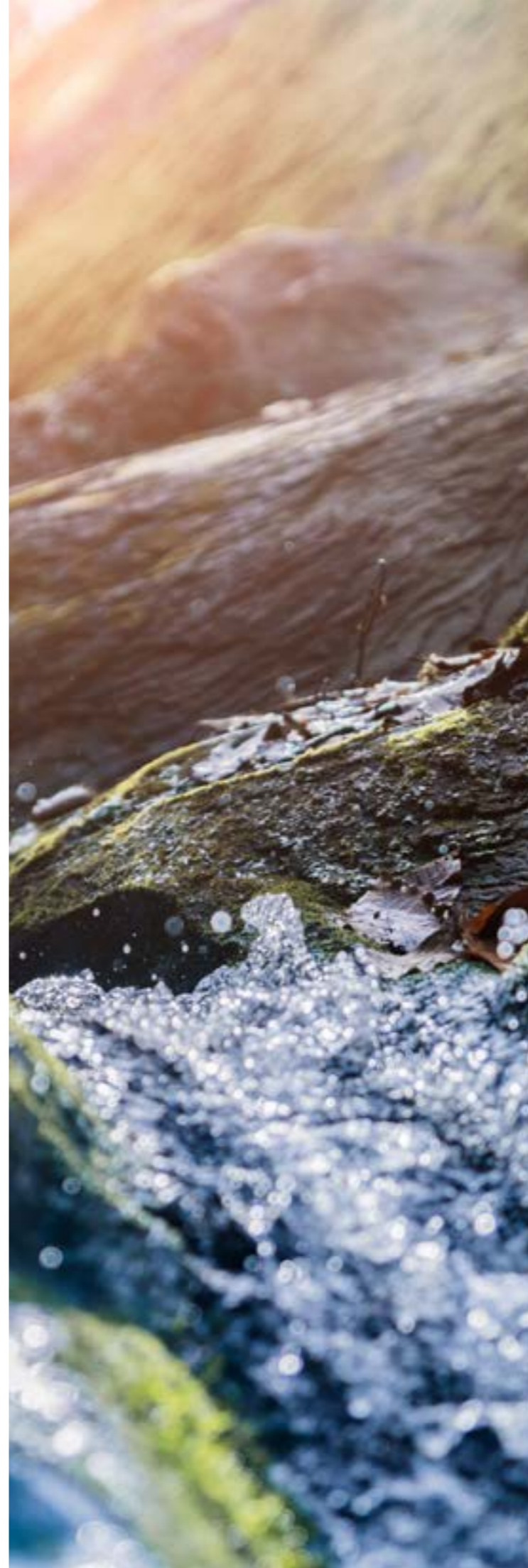
The water reserves in Flanders, where our production sites are located, are also under great pressure. The most prominent causes are the high population density in Flanders and the

wide variety of activities being undertaken in a small area. The available water needs to be shared between a large number of residents, while the water catchment area is limited. Therefore, we consider it to be our duty to contribute to more efficient water use. Culinor Food Group purchases water via intermunicipal companies. Our operations managers are responsible for the optimisation of the water use. Together with the technical managers, they implement our water-reduction programme.

At Culinor Food Group, we are striving to reduce our water intensity by 25% in every location by 2025. In 2022, we had already reached a 19.5% reduction.



*These numbers differ minimally from the 2020 Sustainability Report graph due to a more accurate calculation method.



To reach our 25%-reduction goal, we will need to further concentrate on

- activating a water-reduction programme;
- generally limiting water intensity in cleaning activities.

Everything begins with mapping out the most important causes of our water use. Strictly monitoring our water use puts us in the position to take direct action when we detect unreasonably high usage. Our activities use water in three important ways: cleaning, generating steam, and as a medium or an ingredient in our production processes. We are predominantly working to reduce usage related to the first two of these.

We regularly inform our employees and, more particularly, those employees who perform cleaning tasks about water use. We have given them specific training on how to reduce water use in manual cleaning tasks. As well as this, we measure the total and partial streams every day, reporting these figures to management every month. An important parameter in this is the intensity of water expressed in litres per kilogram of product produced (l/kg product).

At our sites in Ghent and Destelbergen, waste water treatment is conducted to purify waste water to surface-water quality. As well as daily checks by our own employees, there are weekly checks conducted by an independent laboratory. The sludge from the water-purification installation is used to generate bioenergy.



3

Social responsibility

As a business, we have a clear responsibility to society as a whole, and to our employees. Through a diverse hiring policy, training opportunities and a clear safety policy, we want to create an uplifting, safe and healthy work environment where everyone feels good.

3.1. Creation of social value

Good economic performance is crucial to guaranteeing the long-term future of our group. We are passionate about our products, our people and our planet, and it is our aim to keep these three elements in optimal balance.

We realise that everything we do happens for and through people.

We realise that everything we do happens for and through people. We are also convinced that our group has broad social responsibility. This is owed to our employees first, but also to the surrounding community and to society as a whole.

We believe in the future of our market through the supply of safe and nutritious products, with as little impact on the environment as possible. As a result, we create added value for all our stakeholders following the guidelines of Sustainable Development Goal 8: decent work and economic growth.

We consider our employees to be essential contributors who play a vital role in our success. They are the ones who, day after day, contribute to the development of our group. On the basis of the previously named developments, the following graph shows the distribution of the social value created for all stakeholders of the ORIOR group.

Additional details on this matter can be found in ORIOR's 2022 sustainability report, starting from page 66*.

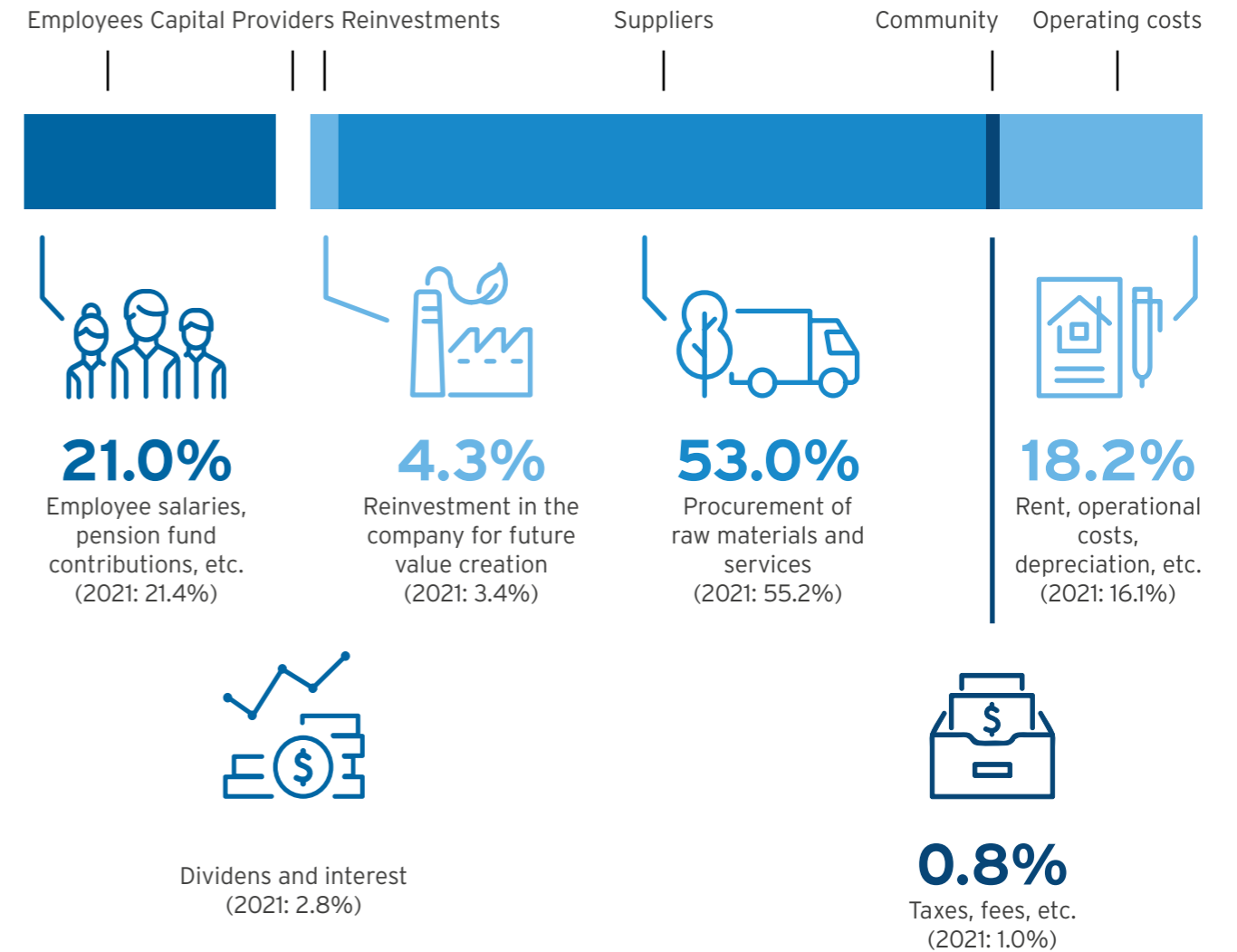


Our commitment

- The sustainable growth of our turnover and profitability, which is necessary to be able to keep investing in our sites, machines, automation and production processes. Through this, we can continue to fulfil our pioneering role as a leading producer of food products.
- Our continued involvement in our sites so that we protect existing jobs and can create new ones.

* <https://orior.ch/en/sustainability-report>

DISTRIBUTION OF VALUE CREATION



Our employees

Culinor Food Group places a great deal of importance on employees feeling satisfied and being dedicated. They are the heart of our organisation and deserve our appreciation and respect. This is why we continuously invest in them, enabling them to give the best of themselves every day. We offer a stable and safe work environment in which they can develop and learn.

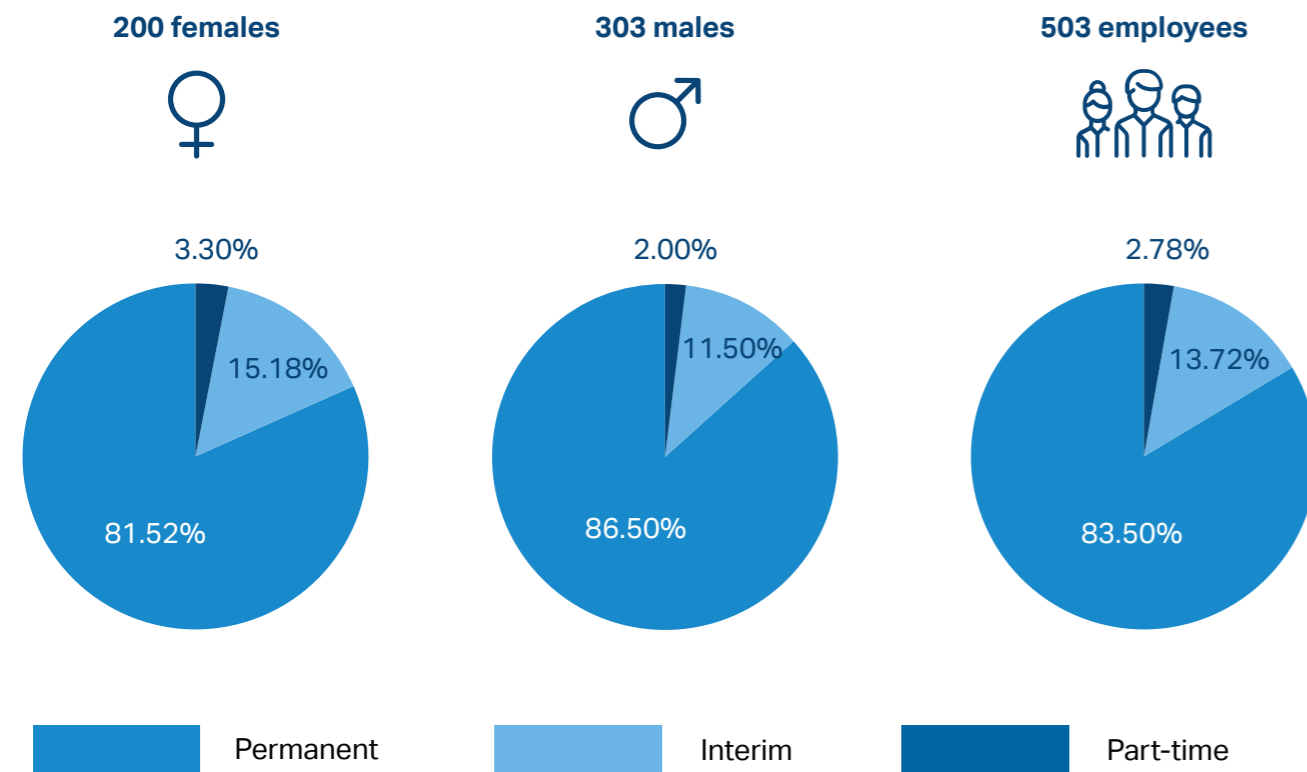
In 2020, we surveyed staff members at our sites in Destelbergen and Ghent to gauge

satisfaction. In 2023, we did the same at our sites in Olen and Herselt. The results from these surveys enable us to concentrate on improving satisfaction. As well as this, ORIOR, the mother company of Culinor Food Group, has introduced an all-encompassing whistleblower procedure under the name 'SpeakUp'. Employees and external partners can use this system to report infringements of our Code of Conduct, internal regulations or any laws confidentially and in complete anonymity.

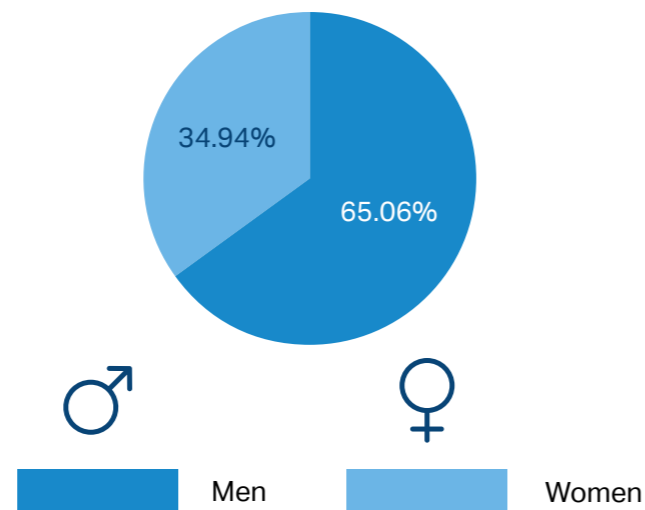
Diversity

Our workforce is very diverse: we have polyvalent employees and managers, unschooled employees and people with master's degrees, and people with and without migratory backgrounds working for us. We believe the capacity to learn and a sense of motivation are particularly important qualities. We encourage our employees to advance within the company and give everyone opportunities to embrace new responsibilities. We have different nationalities in our workforce. On 31/12/2022, our books included 503 employees, 37% of whom have a nationality other than Belgian. Of the employees, 420 work for an indefinite period of time, 14 for a definite period of time and 69 as interim employees.

Overview of employees



Percentage of women in leadership positions



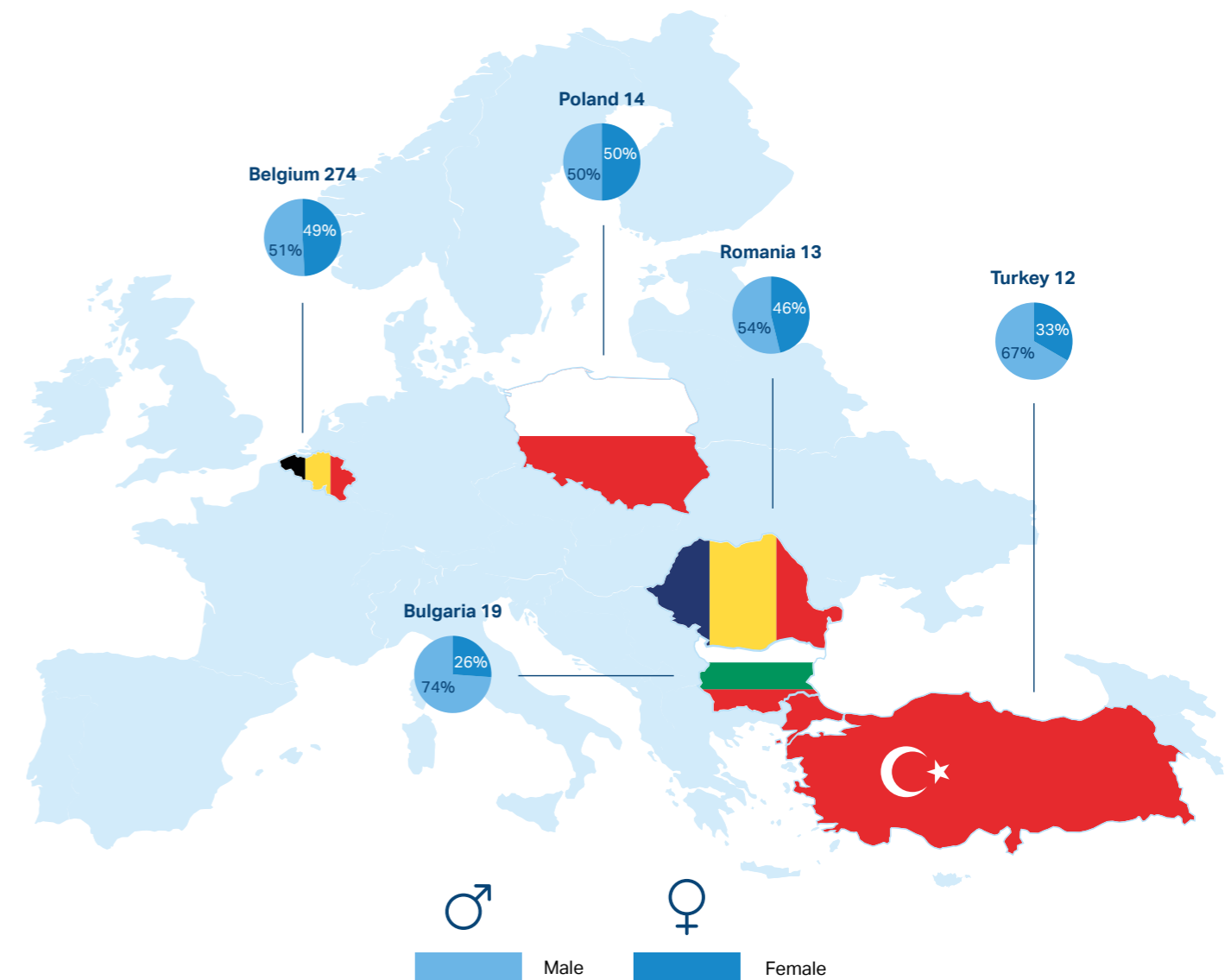
Culinor Food Group is a company in full growth and development. As a result, employees are given a lot of opportunities to advance into new or different functions. When we have an open position, we first publish it internally so that existing employees have precedence in applying for it. Since 2022, there have been a total of 83 people who have moved onto new positions within the company. Of them, 34.94% are women.

Recruitment and selection in a diverse company

Every year, we recruit new employees at Culinor Food Group. A lot of new employees join our ranks via our in-house interim agency, the Voka Welt programme or the Open Minded Hiring programme run by the Accent group. The majority of our new employees start on temporary contracts, covering peak periods on the production line. All our managers are trained to quickly detect the potential of our temporary workers. They look at motivation, the speed at which they learn, reliability, and other factors that are important to performing correctly at Culinor Food Group. We also take part in the ESF 'Open Hiring®' project run by Ghent University, where we recruit without a long selection procedure.

As well as this, we work with an open mindset, offering training to promote collaboration between colleagues with diverse backgrounds. As such, we organise courses on workplace Dutch, as well as a 'Clear language' course to train permanent employees to heighten integration among new employees.

Overview of Employee Origins*



*This graph illustrates the five main countries from which employees originate. In total, employees originate from 52 different countries.

3.2. Training and personal development

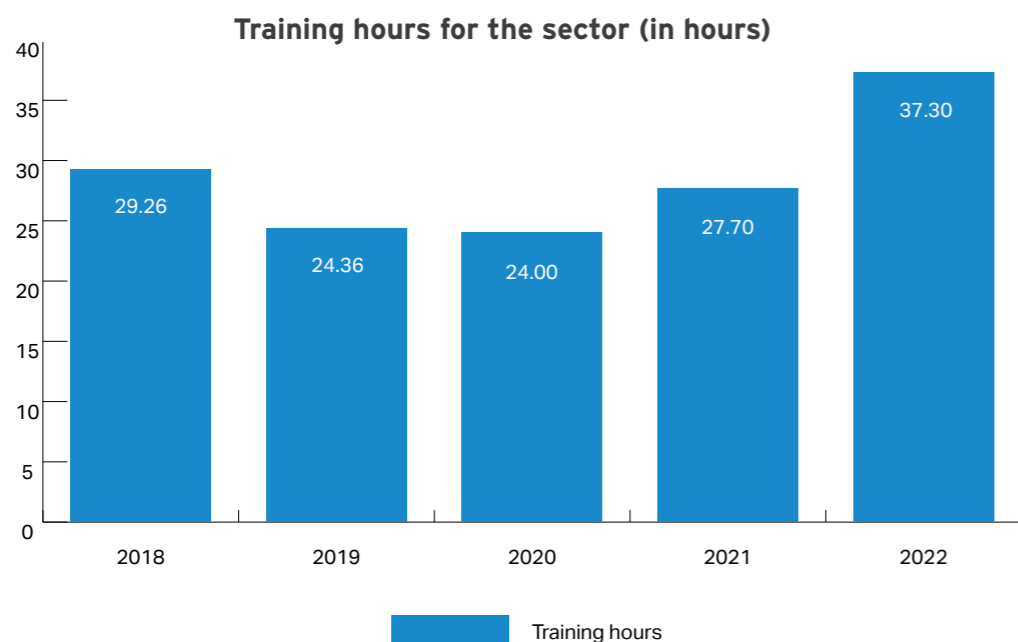
Our employees are the greatest asset we have as an organisation. This is why we want to keep investing in them and offer them the opportunity to expand their knowledge. By keeping their skills and knowledge up to date, we as an organisation are also better ready to respond to future trends.

Culinor Food Group has access to its own training centre where groups of fifteen can attend courses in subject such as HACCP (food safety) or first aid. External training courses

are primarily organised in collaboration with training partners from IPV, the sector fund for the food industry. The primary focus of these training courses is safety, with the topics covered including first aid and fire safety. Other important themes are internal transport, leadership abilities and knowledge of subjects such as workplace Dutch and legislation on social rights or product quality.

Our employees are the greatest asset we have as an organisation.

In 2020, almost all planned training courses were cancelled as a consequence of the corona crisis. If possible, they were replaced with digital courses. The previously postponed training courses were offered in 2021. On average, every person underwent 27.7 hours of training per year. This climbed to an average of 37.3 hours of training per person in 2022.



For some functions, especially operational or quality-assurance functions, we have set up a personal-development plan at Culinor Food Group. Through annual performance assessments and periodic coaching discussions, we gauge the desires of the employees involved. Since 2019, Culinor Food Group has worked with a 'competency development' for the management of the different competence and functional profiles within the company.

The competency development has four parts:

- A competency matrix
- The training plan
- A training checklist
- An evaluation document

This allows us to determine more quickly what our training goals are. We are better placed to train and guide employees to the desired or required level.

3.3. Health and safety of employees

Our employees are very important to us. We pay great attention to implementing measures that foster a safe, healthy work environment. The ORIOR Group wants to implement an expanded management system for health and safety in the workplace by 2025. At Culinor Food Group today, the focus is on the implementation of the next aspects of this management system:

- Consistent management of accidents and absences;
- Regular risk and safety-enhancement analyses;
- Employee training and involvement.

These initiatives are the responsibility of our health and safety managers and our HR managers. Every month, there is an evaluation in the Committee for Prevention and Protection in the Workplace where employer and employee representatives discuss every possible improvement that promotes the health, well-being and safety of employees in the workplace.

We strive for a work environment where everyone takes responsibility to proactively avoid accidents, protect their own health and that of others, and respect safety rules.

The prevention of accidents and the guarantee of good health are dependent on the personal condition of every individual employee, correct working procedures and how alert employees are of their surroundings. We strive for a work environment where everyone takes responsibility to proactively avoid accidents, protect their own health and that of others, and respect safety rules.

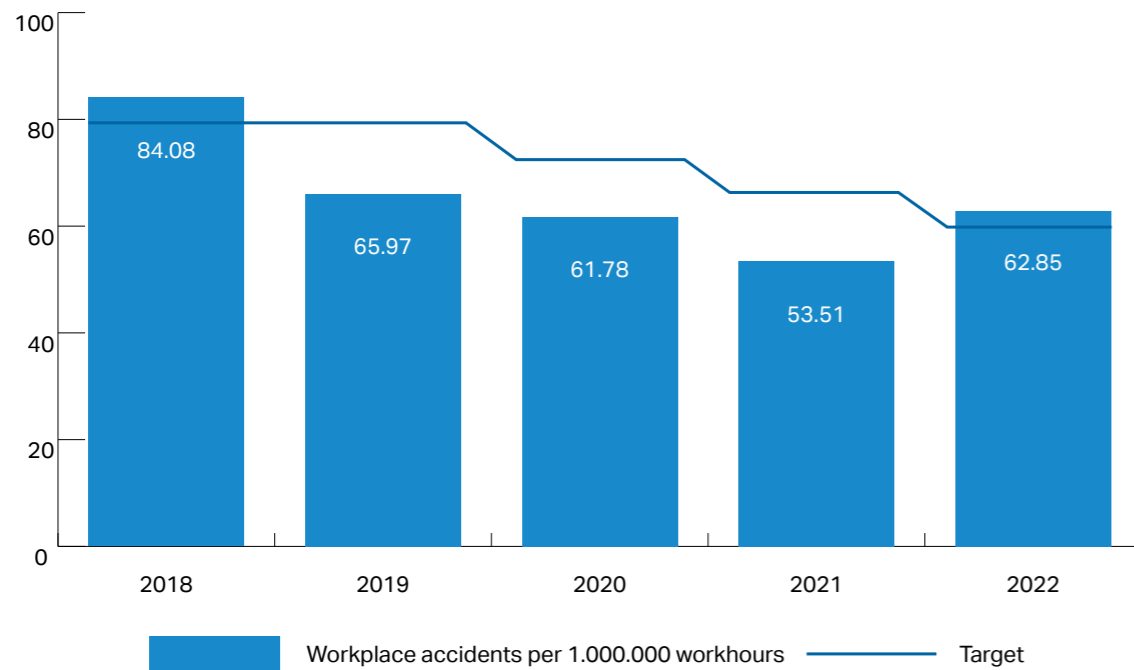
Consistent management of accidents and absences

Culinor Food Group continuously works to improve the occupational health and safety of its employees, striving for zero workplace accidents. We use two parameters for this: severity and frequency. The degree of severity is determined based on the number of calendar days lost based on the number of hours worked. The frequency grade gives a comparable basis for the number of work-related incapacities in every company in Belgium. This concerns incapacity for work with minor absences of more than one day in relation to the number of hours worked.

By 2025, Culinor Food Group aims to reduce the number of workplace accidents by 50% from 2018.

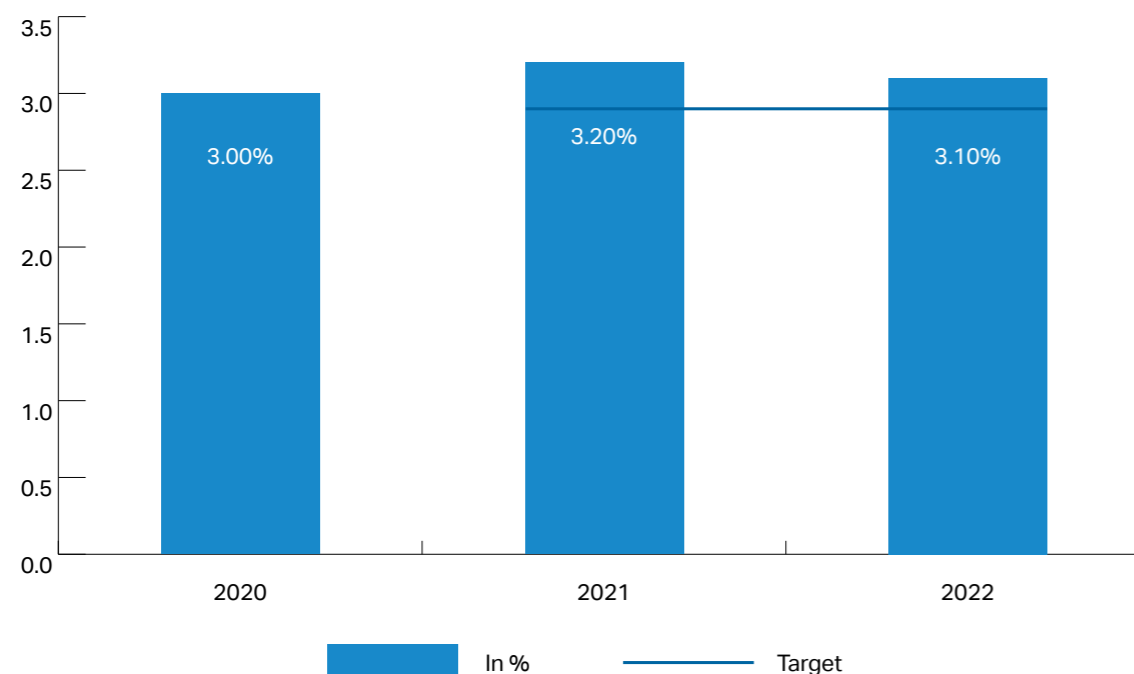
In 2021, we achieved a drop in the number of workplace accidents in comparison to 2020. Unfortunately, in 2022, there were more accidents (albeit minor ones) than in 2021. This had an immediate impact on the degree of severity and frequency. We hope that from 2023, we will once more be on the right path. In any case, we will keep making efforts to prevent accidents.

Workplace accidents per 1.000.000 workhours (in hours)



Through different measures, Culiner Food Group is trying to lower the 2020 figures for short absence by 10% by 2025. To this end, a 'Move To Happiness' workshop has been organised. We are also incorporating ergonomic measures in the workplace and employees are being given advice on exercise and health. We decided to use 2020 as a reference year instead of 2018 due to the influence the corona pandemic had on the trending figures. In 2021, absences amounted to 3.2%. This was just 3.1% in 2022.

Short absences (in %)



Risk and safety-enhancement analyses

In the framework of accident prevention, proactive reporting by all employees is of great importance. This is why we organise toolbox meetings and tours. Toolbox meetings are short meetings about the production line involving supervisors or team leaders. They discuss certain safety topics where they can also offer visual explanations to employees.

These measures are a supplement to improve the safety of the labour resources and the well-being of the workforce. Risk analysis of the work posts contributes here too.

High-quality work with attention to the desires and needs of every individual is in the DNA of Culiner Food Group. It is evident from all the actions we have taken in recent years in the name of flexible and workable work. Furthermore, we have a good working consultation structure with union partners. In 2018, we signed a Collective Labour Agreement on 'Flexible and workable work' with our social partners. We looked for ways to ensure, as a company, that employees could and would want to continue working for longer. We aimed not just at employees in the 50+ age range, but at all employees. This resulted in a great deal of initiatives in the areas of health and safety in the workplace.

A few examples:

- Ergonomics - Analyses were made, resources tested out, ergonomic scans performed;
- Automatic machine security and emergency stops;
- Introduction of a security telephone in the deep-freeze warehouses;
- Diverse training - first aid, lifting heavy loads, electrical safety, etc.
- Survey/risk analysis of psychosocial aspects with further steps taken as appropriate.

Training and involvement of employees

To make our employees aware of safety issues, we investigate a specific safety theme every month. New employees are given onboarding training that covers safety rules for their workplaces. There are also regular training courses for forklifts, fire drills and first aid. Sometimes, small things turn into minor safety risks during work. For example, water on the floor or the placement of certain tools or devices. We discuss these matters during the monthly meeting of the Committee for Prevention and Protection in the Workplace. We attach great importance to an open climate for discussion and communication for everyone. Experiences are shared and action points planned.



We will continue with our efforts in relation to health and safety in the coming years. We are going to do this by optimising our processes and infrastructure. At the same time, we will invest further in raising awareness of a safety culture among our employees.




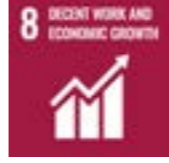




Annex




The Culinor contribution to SDGs

SDG	Focus theme	Description	Responsibility area	Culinor example
	2.1	End hunger by 2030 so everyone, particularly poor and vulnerable people, including children, always have access to safe, nutritious and sufficient food.	Social	Delivery of production leftovers from the client warehouses to foodbanks wherever possible.
	2.4	By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters, and that progressively improve land and soil quality.	Product	Application of the Better Life label and the Albert Heijn Beter Voor programme on all porcine- and chicken-meat products processed in our AH meals. ASC/MSC-certified fish, crustaceans and shellfish.
	3.5	Strengthen the prevention and treatment of substance abuse, including narcotic-drug abuse and the harmful use of alcohol.	Social	Smoke-free factories at locations in Olen and Herselt from 1 September 2023.

SDG	Focus theme	Description	Responsibility area	Culinor example
	4.4	By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship.	Social	Four days of training in 2023, five days as from 2024, conforming to new legislation. Individual and group training sessions on request and on indication of employees and management. Pursuit of life-long learning.
	5.1	End all forms of discrimination against all women and girls everywhere.	Social	Equal-opportunities policy for internal and external application procedures.
	5.5	Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life.	Social	Equal-opportunities policy for internal and external application procedures, including for leadership functions.
	6.3	By 2030, improve water quality by reducing pollution, eliminating dumping and minimising release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally.	Environmental	Continuation of efforts for the prevention of the discharge of strongly polluted water with a water-purification installation and investments in water reuse.
	6.4	By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity. Substantially reduce the number of people suffering from water scarcity.	Environmental	Water use (kg used water per kg of end-product produced) is a KPI imposed by the parent company that is continuously monitored. Adjustments are made where possible and the goal of a 25% reduction by 2025, based on figures from 2018.

SDG	Focus theme	Description	Responsibility area	Culinor example
	7.2	By 2030, substantially increase the share of renewable energy in the global energy mix.	Environmental	Investments in renewable energy, namely solar panels.
	7.3	By 2030, double the global rate of improvement in energy efficiency.	Environmental	Reduction of CO ₂ emissions, including by striving for a lower energy-intensity.
	8.2	Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors.	Product	Investments in modern technology and automation to achieve greater economic productivity; for example, by introducing robots.
	8.7	Take immediate and effective measures to eradicate forced labour, end modern slavery and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and, by 2025, end child labour in all its forms.	Social	Implementation of ORIOR Code of Conduct.
	9.4	By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities.	Environmental	Various modernisation steps to minimise use of raw materials, energy and water.

SDG	Focus theme	Description	Responsibility area	Culinor example
	12.1	Implement the 10-Year Framework of Programmes on Sustainable Consumption and Production Patterns, with all countries taking action and developed countries taking the lead, taking into account the level of development and capabilities of developing countries.	Product	Active participation in the protein transition - from animal to plant-based.
	12.2	By 2030, achieve the sustainable management and efficient use of natural resources.	Environmental	Use of renewable energy and minimisation of energy use.
	12.3	By 2030, halve the per-capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses.	Environmental	Minimisation of edible waste through recipe management, distribution of surplus to foodbanks, and reuse.
	12.4	By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimise their adverse impacts on human health and the environment.	Environmental	Introduction of new packaging forms that are completely recyclable, in consultation with clients.
	12.5	By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse.	Environmental	Introduction of new packaging forms that are completely recyclable, in consultation with clients.
	12.6	Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycles.	General	Leading the way with voluntary sustainability reporting, in line with the parent company in Switzerland.

SDG	Focus theme	Description	Responsibility area	Culinor example
	14.4	By 2020, effectively regulate harvesting and end overfishing, illegal, unreported and unregulated fishing and destructive fishing practices, and implement science-based management plans, in order to restore fish stocks in the shortest time feasible, at least to levels that can produce maximum sustainable yield as determined by their biological characteristics.	Product	Purchase of ASC/ MSC-certified fish, crustaceans and shellfish.
	15.2	By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally.	Environmental	Purchase of FSC-certified paper and cardboard.
	16.5	Substantially reduce corruption and bribery in all their forms.	Social	Application of the ORIOR Code of Conduct.

GRI content index

GRI 1: Foundation

Disclosure	Notes
Statement of use	Culinor Food Group has reported in accordance with the GRI Standards for the period 1 January 2021 - 31 December 2022
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Not currently available

GRI 2: General Disclosures

GRI Standard	Disclosure	Page number(s)	Further information and/or omissions
1. The organization and its reporting practices			
2-1	Organizational details	4-5, 8-10	Culinor Food Group. Detailed information regarding the legal structure of the ORIOR Group can be found in the ORIOR Sustainability Report 2022 p. 4 - 5, the ORIOR Articles of Association p. 3 and the ORIOR Annual Report 2022 p. 12 - 15.
2-2	Entities included in the organization's sustainability reporting	4	
2-3	Reporting period, frequency and contact point	4	Reporting period: 01.01.2021 - 31.12.2022. Reporting cycle: Biennially.
2-4	Restatements of information	38, 39	The numbers of the greenhouse gas intensity and energy intensity differ minimally from the 2020 Sustainability Report graph due to a more accurate calculation method.
2-5	External assurance		This report has not been externally audited.
2. Activities and workers			
2-6	Activities, value chain and other business relationships	4, 8, 9, 11	No significant changes to the organization and its supply chain. Culinor Food Group Website
2-7	Employees	8, 51-53	b. c. & e. In order to cope with seasonal fluctuations such as greater workloads before and during holiday periods, Culinor Food Group hires external staff (on a temporary basis). The number of hours worked by temporary employees in 2022 amounted to 118.384. The temporary workers are 100% hired on external agency contracts. However, they are included in the employee figures shown on page 52. On 31/12/2022 Culinor Food Group maintains a head count of 503 employees. The data originates from our HR data system. d. This report covers the Culinor Food Group sites in Ghent, Destelbergen, Olen and Herselt in Belgium.
2-8	Workers who are not employees		In order to cope with seasonal fluctuations such as greater workloads before and during holiday periods, Culinor Food Group hires external staff (on a temporary basis). The number of hours worked by temporary employees in 2022 amounted to 118.384. The temporary workers are 100% hired on external agency contracts.
3. Governance			
2-9	Governance structure and composition	13-15	c.The information on the composition of the highest governance body and its committees is currently not available for Culinor Food Group and has been omitted. For more information, see also ORIOR Sustainability Report 2022 , p. 11-12 and ORIOR Annual Report 2022 p. 12 - 36.
2-10	Nomination and selection of the highest governance body		This information is currently not available for Culinor Food Group and has been omitted. For more information, see ORIOR Articles of Association , p. 6; ORIOR Organisational Regulations , p. 4, 9 -10; ORIOR Annual Report 2022 , p. 21-22.
2-11	Chair of the highest governance body		This information is currently not available for Culinor Food Group and has been omitted. For more information, see ORIOR Annual Report 2022 , p. 17.
2-12	Role of the highest governance body in overseeing the management of impacts	13	a. Overview highest governance body & senior executives. b. stakeholderengagement. For more information, see ORIOR Sustainability Report 2022 , p. 11 - 12; ORIOR Organisational Regulations , p. 5 - 6; ORIOR Annual Report 2022 , p. 22 - 23.
2-13	Delegation of responsibility for managing impacts	13-15	For more information, see ORIOR Sustainability Report 2022 , p. 11 - 12; ORIOR Organisational Regulations , p. 10 - 11; ORIOR Annual Report 2022 , p. 8 - 9 and 25.
2-14	Role of the highest governance body in sustainability reporting	13	Role of Culinor Food Group body in sustainability reporting.

2-15	Conflicts of interest		This information is currently not available for Culinor Food Group and has been omitted. For more information, see ORIOR Articles of Association , p. 10; ORIOR Organisational Regulations , p. 13 - 14; ORIOR Code of Conduct , p. 7; ORIOR Annual Report 2022 , p. 18 - 20, 28 - 30; ORIOR website .
2-16	Communication of critical concerns		This information is currently not available for Culinor Food Group and has been omitted. For more information, see ORIOR Annual Report 2022 , p. 26.
2-17	Collective knowledge of the highest governance body		This information is currently not available for Culinor Food Group and has been omitted. For more information, see ORIOR Sustainability Report 2022 , p. 11 - 12.
2-18	Evaluation of the performance of the highest governance body		This information is currently not available for Culinor Food Group and has been omitted. For more information, see ORIOR Sustainability Report 2022 , p. 13, 43 and 72; ORIOR Annual Report 2022 , p. 24.
2-19	Remuneration policies		This information is currently not available for Culinor Food Group and has been omitted. For more information, see ORIOR Sustainability Report 2022 , p. 13 and 72; ORIOR Articles of Association , p. 11 - 13; ORIOR Organisational Regulations , p. 8, 12 - 13; ORIOR Annual Report 2022 , p. 38 - 43, 45 - 53.
2-20	Process to determine remuneration		This information is currently not available for Culinor Food Group and has been omitted. For more information, see ORIOR Articles of Association , p. 12 - 14; ORIOR Organisational Regulations , p. 8, 12 - 13; ORIOR Annual Report 2022 , p. 43 - 45.
2-21	Annual total compensation ratio		This information is confidential and is not communicated externally by Culinor Food Group or ORIOR.
4. Strategy, policies and practices			
2-22	Statement on sustainable development strategy	6	For more information, see ORIOR Sustainability Report 2022 , p. 2 - 3.
2-23	Policy commitments	5, 10,12,13	For more information, see ORIOR Sustainability Report 2022 , p. 6 and 10. d. The Code of Conduct of ORIOR was approved by the Board of Directors as the highest governance body.
2-24	Embedding policy commitments		This information is currently not available for Culinor Food Group and ORIOR and has been omitted. It is planned to include it in the next ORIOR sustainability report.
2-25	Processes to remediate negative impacts		This information is currently not available for Culinor Food Group and has been omitted. For more information, see ORIOR Sustainability Report 2022 , p. 6 and 8.
2-26	Mechanisms for seeking advice and raising concerns	51	For more information on the SpeakUp Line, see Culinor Food Group website. For more information, see ORIOR Sustainability Report 2022 , p. 6; ORIOR Code of Conduct , p. 8.
2-27	Compliance with laws and regulations		This information is currently not available for Culinor Food Group and has been omitted. For more information, see ORIOR Sustainability Report 2022 , p. 71.
2-28	Membership associations	5	
5. Stakeholder engagement			
2-29	Approach to stakeholder engagement	16	
2-30	Collective bargaining agreements		In 2022, 100% of Culinor Food Group's employees were covered under the conditions of the sectoral collective bargaining agreement.

GRI 3: Material topics

GRI Standard	Disclosure	Page number(s)	Further information and/or omissions
3-1	Process to determine material topics	16-17	
3-2	List of material topics	17	

Material topics per responsibility

1 PRODUCT RESPONSIBILITY

GRI Standard	Disclosure	Page number(s)	Further information and/or omissions
Safe, healthy food			
GRI 3: Material Topics 2021	3-3: Management of material topics	24-25	
CFG-specific indicator	Percentage of products with Nutriscore A & B	25	
Sustainable ingredients			
GRI 3: Material Topics 2021	3-3: Management of material topics	25-29	
CFG-specific indicator	Percentage of purchasing volume with internationally recognised sustainability standards	27-29	
Animal well-being			
GRI 3: Material Topics 2021	3-3: Management of material topics	30-34	
CFG-specific indicator	Percentage of meat, poultry and eggs sourced from animal-friendly rearing systems	30-32	

2. ENVIROMENTAL RESPONSIBILITY

GRI Standard	Disclosure	Page number(s)	Further information and/or omissions
Climate and energy			
GRI 3: Material Topics 2021	3-3: Management of material topics	38-40	
GRI 305: Emissions 2016	305-4: Greenhouse gas intensity	38	Scope 1: direct CO2 emissions from Culinor Food Groups own heating installations, CO2 emissions from vehicles under its management and the CO2 emissions resulting from refrigerant gases used in cooling systems. Scope 2: indirect emissions resulting from the production of the electricity that Culinor Food Group uses in own operations. All greenhouse gasses have been included.
GRI 302: Energy 2016	302-3: Energy intensity	39	c. Types of energy include electricity, natural gas, heating oil, transportation fuel and losses from cooling gasses. d. Within the organisation. The energy consumption of all our sites is included.
Packaging and food waste			
GRI 3: Material Topics 2021	3-3: Management of material topics	40-45	
GRI 306: Waste 2020	306-1: Waste generation and significant waste-related impacts	40-41	
	306-2: Management of significant waste-related impacts	40-45	"b. All of the service providers contracted by Culinor Food Group are certified disposal companies. c. Culinor Food Group report every week on the outgoing and internal waste streams and the internal causes of waste."
	306-3: Waste generated	42, 44	"a. Due to confidentiality constraints, Culinor Food Group publishes only relative waste data: edible waste and carbon-black packaging.
	306-4: Waste diverted from disposal		This information is currently not available for Culinor Food Group and has been omitted.
	306-5: Waste directed to disposal		This information is currently not available for Culinor Food Group and has been omitted.
CFG-specific indicator	Percentage of edible waste and carbon-black packaging	42, 44	Due to confidentiality constraints, Culinor Food Group publishes only relative waste data.
Water			
GRI 3: Material Topics 2021	3-3: Management of material topics	46-47	
GRI 303: Water and Effluents 2018	303-1: Interactions with water as a shared resource	46-47	
GRI 303: Water and Effluents 2019	303-2: Management of water discharge-related impacts	46-47	
GRI 303: Water and Effluents 2020	303-5: Water consumption	46	For confidentiality reasons, Culinor Food Group currently only reports water intensity per tonne produced.

3. SOCIAL RESPONSIBILITY

GRI Standard	Disclosure	Page number(s)	Further information and/or omissions
Creation of social value			
GRI 3: Material Topics 2021	3-3: Management of material topics	50-53	
GRI 201: Economic Performance 2016	201-1: Direct economic value generated and distributed	50-51	These figures are disclosed at ORIOR Group level only in accordance with the accounting principles of Swiss GAAP FER.
CFG-specific indicator	Overview of employees and distinction by gender	52	
CFG-specific indicator	Percentage of women in leadership positions	52	
CFG-specific indicator	Percentage of origin of employees and distinction by gender	53	
Training and personal development			
GRI 3: Material Topics 2021	3-3: Management of material topics	54	
GRI 404: Training and Education 2016	404-1: Average hours of training per year per employee	54	Culinor Food Group is currently able to report the training hours for overall employees, but not per gender nor per employee category. Culinor Food Group is working on gathering this data to be able to include it in the next report.
Health and safety of employees			
GRI 3: Material Topics 2021	3-3: Management of material topics	55-57	
GRI 403: Occupational Health and Safety 2018	403-1: Occupational health and safety management system	55-57	b. The health and safety requirements and measures cover all workers at Culinor Food Group. External agency workers receive training in the basic safety and health rules and prevention guidelines.
	403-2: Hazard identification, risk assessment, and incident investigation	55-57	d. In the case of a work-related incident, the health and safety executives are called and/or informed, and prepare a detailed report about the incident. These reports are gathered in a general review about work-related incidents and are evaluated twice a year at management level.
	403-3: Occupational health services	55-57	a. Every production site has a EHBO (first aid) team, that is trained regularly. Their names and pictures are posted clearly visibly in the working areas, so they can be called in case of an incident. Together with the HSE managers, they are also responsible for prevention trainings on monthly focus topics.
	403-4: Worker participation, consultation, and communication on occupational health and safety	55-57	
	403-6: Promotion of worker health	55-57	
	403-8: Workers covered by an occupational health and safety management system	55-57	Culinor Food Group is working on implementing a complete occupational health & safety management system, but does not yet collect data on the percentage of covered workers. We are planning to do so in our next report. Until then, we are reporting our own indicator (see below).
CFG-specific indicator	Percentage of workplace accidents	56	
	Percentage of short absences	56	



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