

Koppert

Sustainability Report 2023



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Partners
with Nature

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Message from the CEO

Forging ahead with sustainability: A year of transformation

As we navigate the complexities of modern business, one truth becomes increasingly evident: transparency and trust is not just a choice; it is a necessity for success. In 2023, we embarked on a transformative journey that challenges us to look beyond what we do and consider how we do it. To consider sustainability not just in terms of our solutions but also our business practices. And to be more transparent about where we are today and where we are going.

This report builds on our commitment to sustainability and enhances transparency. To prepare for our first sustainability report, we zoomed in on our impacts – both positive and negative – on people and the environment. This process allows us to showcase our impact on the environment and society to our stakeholders and provides focus as we develop and implement our sustainability strategy.

Since the introduction of our sustainability agenda in 2019, we have worked diligently to make our operations more sustainable. Within our headquarters, we scrutinized our energy consumption, transportation logistics and packaging solutions, resulting in new and improved processes that reduce our negative impacts and enhance our operational performance. Both the process and outcomes of our analysis have been invaluable. Our activities have long reached beyond our headquarters in the Netherlands. As we embrace the challenges of a globalized world, the internationalization of our sustainability agenda becomes paramount.

Sustainability is part of our DNA. It is deeply ingrained in our business model and our culture. Our business is united through its shared values. We take immense pride in offering growers biological alternatives to conventional pesticides, thereby fostering sustainable agricultural practices worldwide. More than 55 years after our founding, our solutions, advice and support continue to have a positive impact. Our commitment to contributing to the better health of people and the planet remains unwavering. As such, we continue to champion sustainability in agriculture.

We are forging ahead, treating sustainability not just as an aspect of our business, but as the guiding principle behind everything we do. We are transitioning from a mindset of "what we do" to "how we do it," ensuring that sustainability permeates every aspect of our operations, from procurement to production and beyond.

Our business faced formidable challenges last year. Extreme weather events caused by climate change,

‘In 2023, we embarked on a transformative journey that challenges us to look beyond what we do and consider how we do it.’

such as the floods in California, had a profound impact on our operations and customers. Economic developments such as higher energy prices in Europe underscored the need for business resilience and adaptability. In response, we closely examined our organization's performance and took action to streamline our operations and further align our products and services with customer needs. These initiatives were pivotal in navigating these transitional times.

In 2023, our sustainability highlights included regional expansion as part of our decentralization ambitions, the use of 100% renewable energy in the Netherlands, and the measurement of our greenhouse gas emissions on a global scale. Our employees and customers are the heartbeat of our organization and central to our sustainability journey. Their unwavering commitment and support move us forward and inspire us to push the boundaries of innovation and excellence. Together, we are not just envisioning a sustainable future; we are actively shaping it.

I extend my deepest gratitude to our employees, our customers and our partners all around the world who have joined us on this journey so far. Your trust and collaboration drive us toward our shared vision of 100% sustainable agriculture. As we reflect on our past accomplishments and chart our course for the future, let us remain united in our commitment to sustainability. It is through collective action that we will truly make a difference.

Sincerely,

René Koppert
CEO Koppert



2023 in review

Number of employees
2635

Koppert entities in
34
countries

Synthetic pesticides avoided in agriculture
487.320 kg

Gross GHG emissions in tCO₂e
(Scopes 1 and 2, market-based)
24.941

Energy consumption in own operations
133,2 GWh

Awards

MTI/ Sprout - SD400

Koppert named as leader in sustainable development in the primary sector
Netherlands

SIMAP

(Secretariat of Infrastructure and Environment) - ESG Journey Award
Brazil

Bernard Blum Award 2023

Bronze Award – Biocontrol product of the year: Nezapar

Paysalia Innovation Award 2023

1st prize – Winning Innovation: Entonem
France

Avocado Industry Excellence Awards 2023

Crop productivity-Biopesticide category
Kenya

Who we are

In today's world, we are confronted with a range of challenges that demand our attention. One pressing issue is the use of pesticides. This has made pests more resistant to pesticides, leading to an increased use of harmful substances and concerns about the safety and quality of our food. Another challenge is, the alarming loss of biodiversity, which has significant implications for the health of our planet. As a result, there is a growing demand from consumers for healthier food options with reduced chemical content. As the use of chemical pesticides becomes more restricted, there is an increasing need for viable biological alternatives. This restriction highlights the urgency to find sustainable solutions for agricultural practices.

To address these challenges and contribute to a more sustainable future, it is crucial that we adopt growing practices that are both safe and environmentally friendly. At the heart of our approach is the belief that nature holds the key to solving these agricultural dilemmas. We choose to partner with nature to restore the delicate balance that has been disrupted.

Sustainability is a foundational principle that guides our actions and defines our purpose

Our origin story

Our journey began in 1967 when Jan Koppert, a visionary Dutch grower, recognized the need for an alternative to chemical pesticides. He was the pioneer in finding a natural solution to combat pests in his own crops, sparking a revolution in sustainable agriculture.

For more than 55 years, we have been at the forefront of agricultural innovation, making a positive impact worldwide. Our products and knowledge are relied upon by growers and farmers across the globe to restore the natural balance in their crops, resulting in improved health, resilience, and yield.



Purpose and vision

We believe the world needs 100% sustainable agriculture. Achieving a more sustainable world demands growing practices that prioritize both safety and health. We help to advance this vision by developing and promoting sustainable growing practices in partnership with nature. Our commitment to reducing the need for chemicals, fostering increased biodiversity, reducing chemical residue on produce and harnessing the power of natural solutions paves the way for a healthy planet and a secure supply of healthy food.

Our mission

Koppert contributes to better health for people and the planet. In partnership with nature, we make agriculture healthier, safer and more productive. We provide an integrated system of specialist knowledge and natural, safe solutions that improve crop health, resilience and production.

Sustainability lies at the core of Koppert's mission. It is not merely an aspiration to pursue; it is a foundational principle that guides our actions and defines our purpose.

As we navigate the complexities of the modern world, our commitment to building a greener, more sustainable future for generations to come remains unwavering.

Achieving a more sustainable world demands growing practices that prioritize both safety and health

What we do

We partner with nature to find ways of growing that are both safe and healthy. Helping growers to support, protect and strengthen their crops with an integrated system of natural solutions. We use natural enemies to combat pests, bumblebees for pollination, microbials, and biostimulants that support, protect and strengthen crops. Growers and farmers worldwide use our products and knowledge to restore the natural balance in their crops. Our holistic approach is what sets us apart. Improving plant health both above and underground. All our solutions support one goal:

100%
sustainable agriculture

Our core values

The principles that guide our behavior in support and pursuit of our mission, vision, and purpose. Our core values make clear what we stand for and provide a compass for everything we do. They are the core of our company culture.



We keep improving

To achieve our ambition, we are continuously looking for better solutions and improving our processes, products, know-how and services. As growers rely on us, we work hard to keep innovating. We have an open mind to new ideas. We are pioneers.



We are family

We care, respect and value each other. We are welcoming and open. This value is not about family DNA but applies to a much larger network. The Koppert 'family' is united through values and a strong belief in biological solutions and sustainable growing practices.



We build global networks

Collaboration is in our DNA. We cannot do this on our own. We know that in order to get closer to realizing our mission and vision, we need to work together. That is why we are open to building relationships, externally as well as internally.



We partner with nature

We feel that in everything we do, we make sure nature and people contribute to and benefit equally. We have a deep respect for nature. Nature is smart. Solutions for our worldly challenges lie within nature itself. It is vital that we stay connected and understand how nature works.



We work for growers

Koppert works for growers. Together we contribute to making safe, high quality and affordable food and ornamental crops available for consumers, while reducing the environmental impact. Growers are the key figures. We feel a strong responsibility to share our expertise to serve them in the best way possible.



Contribution to UN’s Sustainable Development Goals

Koppert contributes to the SDGs. Our biological solutions offer a sustainable alternative to conventional practices, significantly reducing pesticide usage while promoting plant health, worker well-being and consumer safety. Since our founding in 1967, we have led the change in sustainable innovation driven not by global mandates, but by our drive to find healthier and more sustainable solutions.

We take pride in our contributions toward meaningful change within our sector



SDG2: Zero hunger
The persistence of hunger for over 800 million people daily is compounded by significant crop losses to pests and diseases. Our biological solutions contribute to food security, safety and agricultural sustainability by empowering growers worldwide to produce safe and residue-free crops and improve their yields.



SDG9: Industry innovation, and infrastructure
Innovation is one of our core activities. Our strength lies in our ability to translate knowledge into practical applications, contributing to the discovery of sustainable solutions. Our research and development endeavors yield groundbreaking discoveries, ranging from natural pest control to advanced monitoring technologies, thereby driving sustainable industrialization.



SDG12: Responsible consumption and production
With the global population projected to reach nearly 10 billion by 2050, prioritizing responsible production practices is imperative. We deliver solutions that empower growers to minimize pesticide and fertilizer usage, thereby curbing pollution. In addition, we are committed to implementing sustainable practices throughout our value chain and minimizing emissions and energy use, including in our own operations.



SDG15: Life on land
We champion sustainable farming practices by partnering with nature to find solutions to restore and enhance ecosystems. By promoting plant resilience and biodiversity, we combat land degradation and safeguard life on land for future generations.



SDG17: Global partnerships
We know that in order to advance our mission and vision and contribute to the SDGs, we need to work together. We establish and maintain partnerships with academia, research institutions and other businesses to amplify our impact.

Q&A with our Chief Strategy Officer

Prioritizing the well-being of the planet and society

Peter Maes
Chief Strategy Officer and member of the Executive Board

Working for 25 years for a company that introduced sustainability to the Dutch horticultural sector long before it was even “a thing” is a dream job for Peter Maes. It dovetails perfectly with his total belief in the ingenuity and influence of nature. These days, Peter is responsible for fulfilling Koppert’s long-term vision, aligning operations to its mission statement, and advocating for sustainability on the global stage.



Peter, what does sustainability mean to you personally?

‘My love of nature was instilled in me as a boy when I spent all my school holidays on my grandparents’ farm. I have such wonderful memories, but I also remember how my grandparents were forced to use dangerous insecticides like DDT to protect their crops. This fascinating conflict with nature led to my lasting interest in food production and respect for conservation, which I pursued during my years of further education by studying agriculture engineering and human ecology.’

Why is sustainability leadership so important in agriculture and horticulture, and do you consider yourself an advocate for sustainability and biodiversity?

‘Biodiversity is a fundamental aspect of sustainability, but it’s becoming a buzzword these days, and that’s not okay. I believe leaders have an obligation to exercise thought leadership and lead by example. In other words, thinking in the long term and prioritizing the well-being of the planet and society when making decisions. It’s an approach I try to adopt and encourage in others. Perhaps that’s why I’m

invited to give presentations and join advocacy groups. I like to be part of the debate. Do I consider myself an advocate for sustainability? Yes, I would say so, especially now that I’m getting a few gray hairs!’

How do you incorporate sustainability into your role and into Koppert’s culture and operations?

‘Sustainability is the basis of Koppert’s vision and mission, so it’s integral to our corporate strategy. But we keep evolving. Five years ago or so we set up a separate sustainability strategy. Now, we’re transitioning to our Future Forward strategy, which we recently formed after conducting our double materiality assessment. However, our goal is always the same: 100% sustainable agriculture, and we keep that firmly in our sights. Plus, showing our stakeholders—our employees, our farmers and our investors—how we’re contributing to that goal. That’s also important.’

Partnership is a core value at Koppert, and not just with nature. How important is collaboration when it comes to sustainability?

‘It’s vital. That’s why it’s embedded in our core values: partnering with nature, working for growers, and building global networks. We cannot do this alone, so we work with institutes, companies, communities, and farmers, sharing knowledge and developing alliances. This may sound strange, but I’m convinced the more knowledge we give to other organizations, the more we get back.’

What are your key sustainability focus areas for the next five years?

‘We will continue on our path to increase Koppert’s positive impact on the planet: supporting farmers’ transition to sustainable agricultural practices, developing alternatives to chemicals, helping reduce pollution, and so on. To guide us, we’ll use our roadmap, “Future Forward—A Path for a Sustainable Tomorrow.” This recognizes that our actions leave a lasting impact far beyond horticulture and agriculture and that we want to ignite a broader sustainability movement.’

‘The more knowledge we give to other organizations, the more we get back.’

Trends and developments

Key global challenges in indoor and outdoor agricultural markets

The growth in global population and income, coupled with urban land expansion, is forcing farmers and growers to reconsider their production methods. How can they satisfy changing tastes and rising demand for more food of higher quality with less land? In addition, the fragmentation of the world food system due to war and conflicting geo-political interests is leading to inefficiencies. Ensuring food security is a significant challenge that requires collective action from the agri-food industry and national governments around the world.

Climate change, natural disasters, water scarcity, soil erosion and biodiversity loss are also putting farmers and growers under immense pressure to mitigate their effects. At the same time, margins are being squeezed due to downward pressure on product prices and rising input prices, while increasing legislation and regulation are exerting an influence. Every producer has a different combination of difficulties, including how to afford labor, stay physically and mentally healthy, find alternative production technologies and avoid closure or bankruptcy.

It is crucial for us, as stakeholders, to understand and support them in these challenging times.

Key market trends in the biocontrol sector and the impact on Koppert

Increasing restrictions on chemical pesticides, coupled with growing consumer demand for more nutritious food, are driving up quality standards imposed by major retailers. This is encouraging the sector to move to more sustainable methods of farming and cultivation. We also note a drift to alternative proteins, such as plant-based foods and cultivated meat, and an increasing interest in biodiversity management, which includes crop diversity and integrated pest management.

These trends give Koppert many opportunities to help farmers improve agricultural productivity, fill gaps left by banned or restricted chemicals and participate in environmental conservation. By developing sustainable products that add value and acting as a trusted advisor, we can facilitate the shift to precision agriculture and natural intervention.

However, while bio-solutions remain subject to the same EU legislation that applies to chemical pesticides, registering new products in Europe continues to be a challenge for us.

Attitudes among producers to sustainable agriculture and biological alternatives

Undoubtedly, the decreasing availability of legal and effective active ingredients due to accumulative pest resistance to chemicals, rising retail demand for low residue levels, and increasing regulations are pushing producers to seek complementary solutions. In doing so, they are turning to companies like Koppert for knowledge and support.

In the EU, more and more growers of open-field crops are taking part in small-scale trials that demonstrate the effectiveness of our biologicals in diminishing pest resistance and recovering soil health. Once they see for themselves the improvements to their yields, quality, and environment, they understand these natural methods can be used for the long term and become more confident in fully transitioning to biological alternatives.

Future Forward strategy

In today's rapidly changing world, the need for sustainable agriculture has never been more pressing. Recognizing our responsibility toward the environment, we are dedicated to cultivating practices that not only ensure the health of our planet but also safeguard the well-being of current and future generations. Our commitment to sustainability is multi-faced and encompasses environmental stewardship, social responsibility and governance. By adopting a holistic approach, we can address key challenges such as climate change, biodiversity loss, pollution, and social equity, while simultaneously enhancing the resilience and productivity of our agricultural systems. By offering natural solutions, we mitigate the use of harmful agricultural chemicals and reduce pollution, thereby preserving the integrity of ecosystems.

Environmental sustainability: Increasing our positive impact, reducing our negative impact

Climate change mitigation

Environmental stewardship is at the core of our sustainability strategy. Our approach to environmental stewardship is rooted in our understanding of the interconnectedness of ecosystems. For this reason, we enable climate-resilient agriculture practices. In addition, we contribute to global efforts to combat climate change by transitioning to sustainable energy sources and by reducing energy consumption and emissions throughout the supply chain. In doing so, we help safeguard the health of our planet for future generations.

Biodiversity conservation

Preserving biodiversity is paramount to the resilience and sustainability of agricultural ecosystems. Our products originate from nature, work with nature and thereby contribute to natural, healthy and productive horticultural and agricultural ecosystems. Furthermore, our commitment to biodiversity extends to fostering healthy soil ecosystems, which serve as the foundation of resilient and sustainable agriculture. We are committed to adhering to regulations to prevent the introduction of invasive species into natural environments and promote biodiversity.

Pollution reduction

Addressing pollution in all its forms is fundamental to our sustainability agenda. Our natural solutions help growers worldwide to minimize the environmental impact of agricultural activities, reduce their pesticide use, safeguard human health and protect the integrity of ecosystems. We are dedicated to eliminating the presence of microplastics in our products to further reduce pollution. Additionally, we continue to reduce our resource outflows, such as waste, and ensure responsible stewardship of natural resources for future generations.

Social responsibility: Acting as a responsible employer, developing talents and supporting communities worldwide

Our people

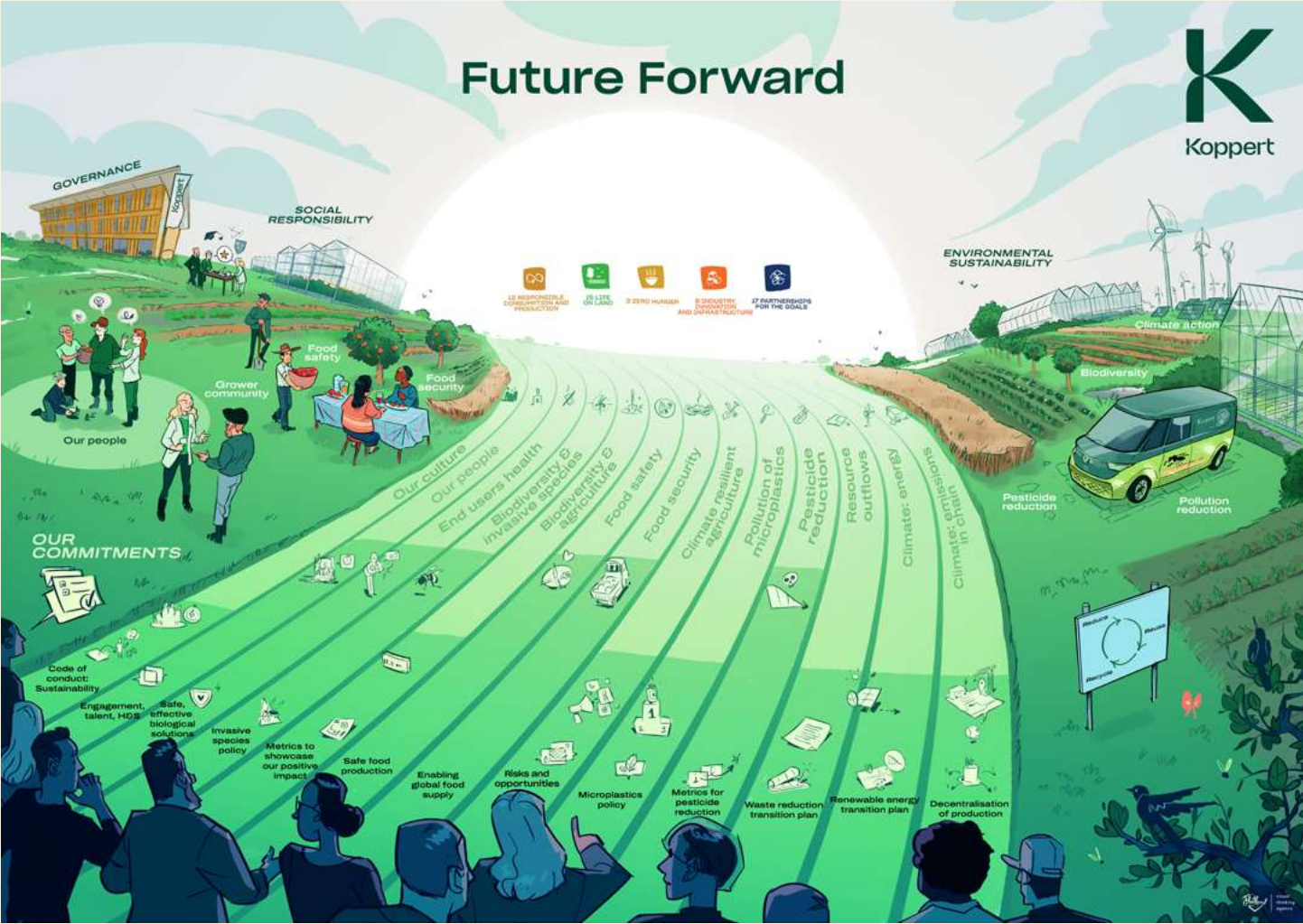
We aspire to create a workplace where people work with pleasure in a safe environment to achieve our mission. We prioritize developing and fulfilling our employees' talents and ambitions, enhancing their employability and well-being.

Our communities

By continuously promoting sustainable agriculture, we not only safeguard the environment but also enhance the health of end users and farmer communities worldwide. We are contributing to the production of safe and nutritious food while playing a vital role in safeguarding global food.

Governance: Transparent, responsible and accountable

Embarking on our sustainability journey, we are committed to establishing clear responsibilities, fostering transparency and instilling a culture of accountability throughout our organization. We integrate sustainability into our corporate culture through our code of conduct, ensuring that ethical and sustainable practices are upheld at every level of our operations.



Our approach to sustainability

The Future Forward sustainability strategy is an evolution of our sustainability agenda, which was first formalized in 2019. That year, we began the process of embedding sustainability within our organization by bringing together colleagues and stakeholders from diverse backgrounds to form multi-disciplinary focus groups. These focus groups were tasked with formulating Koppert's sustainability vision and establishing a roadmap centered around five themes: Energy & Water, Packaging & Raw Materials, Transport & Mobility, Social Responsibility and Positive Impact.

The themes touch on the ecological and social impacts of Koppert's business activities. The selection of the themes marked the first structured effort to broaden our sustainability approach. Rather than solely emphasizing the positive impacts of our products, we extended our focus to include the contributions of our operations to both people and the planet. The focus groups introduced sustainability as a way of doing business, paving the way for what would become our Future Forward strategy.

The adoption of the EU's Corporate Sustainability Reporting Directive (CSRD) and other sustainability-related regulations is not only influencing the way how we report on our sustainability performance but also widening our approach to sustainability.

In preparation for the CSRD's requirements, we developed and rolled out our sustainability strategy in accordance with our material topics. On page 22, we list the material topics and describe the process of our first double materiality assessment.

The connectivity matrix on page 26 shows the relationship between our focus themes of the past years, our newly developed Future Forward strategy and the material topics that we will report on. The topic of water did not exceed the materiality threshold and will therefore be excluded from our reporting scope. The connectivity matrix shows that rather than signaling a fundamental shift, the Future Forward strategy brings a more comprehensive and precise approach to sustainability reporting.

Our sustainability strategy is intricately linked to a framework of metrics designed to measure and guide our progress in sustainability performance. Currently, we have several key metrics in place that allow us to monitor our environmental impact, resource efficiency, and social responsibility initiatives. These established metrics provide a foundation for assessing our ongoing efforts and identifying areas for improvement. Looking ahead, we recognize the necessity of expanding our metrics and developing our targets based on our newly formed strategy to capture a more comprehensive picture of our sustainability performance. These will be set throughout 2024 and 2025. This strategic enhancement will enable us to better track our advancements globally, drive continuous improvement, and ensure we meet our long-term sustainability goals.



Q&A with our Sustainability Officer

Facilitating sustainable decision-making throughout our organization

Edwin Muijt
Sustainability Officer

Where do we see opportunities for improvement, and how do we reach our goals? These are the questions that have defined Edwin's career with Koppert. As Sustainability Officer, Edwin embraces his role of providing crucial support and guidance as we navigate our sustainability journey. His commitment to empowering informed decision-making and the intrinsic motivation of our colleagues to contribute to our mission drives him every day.

Edwin, you joined Koppert immediately after graduating from university. Can you tell us about your journey from Product Designer to Sustainability Officer?

'I was trained as an Industrial Designer with a focus on sustainability. Ever since I joined Koppert, I have taken a measurement-based approach to sustainability. By measuring the sustainability performance of a product, you can make decisions to improve it. As Koppert's Sustainability Officer, I view our operations through the same lens. In a nutshell, I help to embed sustainability within our organization in such a way that everyone has the information they need to make sustainable decisions. From formulating a long-term strategy to making everyday choices in support of that strategy.'

You have emphasized that you're not steering the ship, but helping the organization navigate its course. What motivates you in this role?

'The people at Koppert are passionate. They are motivated to contribute in some way, no matter what their role is in our organization. I want to help create even more space for people to act on their sustainability ambitions. I also believe there is a lot of potential. Not only to enhance our positive impact, but also to reduce and minimize our negative impacts.'

Koppert made a strategic decision to dedicate more resources to sustainability measures. What positive developments have you witnessed over the last couple of years?

'Our customers and other stakeholders have long recognized Koppert as a leader in advancing sustainability within our sector. That is because our solutions are inherently sustainable. We have traditionally paid a lot of attention to the sustainable profile of our products. More recently, we have put substantial focus on making our production and distribution processes more sustainable. That has been a big step.'

'The people at Koppert are passionate. They are motivated to contribute in some way, no matter what their role is in our organization.'

What do you want Koppert to accomplish in the coming years?

'I have made a conscious decision not to impose my views on what Koppert should or should not do. It's not my role to determine our ambition level. I do feel a strong sense of responsibility to use my knowledge and experience to help our leaders and colleagues make sustainable decisions. As a company, we try to steer clear of portraying sustainability in an overly idealistic manner and of presenting ourselves in an idealistic light. There are numerous reasons for companies to embrace sustainability aside from wanting to make a difference in the world. And that is okay. Sustainability is a group effort. Everyone who wants to participate should be able to participate. My mission is to facilitate this in the most effective way possible.'

Q&A with our Sustainability Controller

On the journey
to CSRD
preparedness

Koen Idema

Sustainability Controller

When Koen Idema interviewed for the position of Reporting Specialist, he set the stage for what ultimately would become the brand-new role of Sustainability Controller. 'I made it clear that I wanted to help Koppert advance its sustainability efforts,' says Koen. 'With the support of my supervisor and upper management, I transitioned from spending one day per week on sustainability reporting to turning it into a full-time commitment.' As Koppert's first sustainability report took shape, we asked Koen to provide insight into his day-to-day responsibilities and the long-term value he wants to help create.

Sustainability Controller is a new position within Koppert. What prompted this new role?

'The European Union's Corporate Sustainability Reporting Directive (CSRD) entering into force in early 2023 played a major role in the creation of this new position. That is when the Board and the Sustainability Steering Committee gave the green light for a full-time Sustainability Controller dedicated to making Koppert CSRD ready. It was also a logical next step as sustainability is key to Koppert's future operation.'

You are a proponent of the CSRD. Why is that?

'The CSRD is an expression of the EU's sustainability ambitions. It is also one of the tools for achieving those ambitions. Up until now, there has been no uniformity in sustainability reporting. Corporations were free to pick and choose what to report on, what methods to use to collect, analyze and interpret data. At worst, this lack of uniformity facilitates

greenwashing. At best, it prevents the comparability and traceability required for the public and for investors to make informed decisions.'

What changes will the CSRD bring for Koppert?

'Koppert has always had a 'green' profile and a green product. In my opinion, the use of our biological solutions by growers constitutes 80% of our impacts which are predominantly positive. Just imagine the amounts of toxic chemicals our products have prevented from getting into our soils and bodies! The other 20% of our impacts relate to our operations which, at least on environmental matters, are mostly negative. Think of energy consumption and transportation-related emissions for example. The CSRD requires us to look at our positive and negative impacts more holistically and improve our processes: where can we do better? In addition to impacts, it helps us to identify financial risks and opportunities that can arise from sustainability matters like climate change and biodiversity loss. How will we do it? Striving for continuous improvement has always been part of our company culture; the CSRD simply extends our scope.'

Becoming CSRD-ready does not happen overnight. How do you approach this year-long process?

'It starts with involving the right people, both internally and externally. For example, we involved a consultant to help us conduct our double materiality assessment (DMA), and we invited colleagues from across the organization to participate in the stakeholder interviews. The results made clear what information we will be required to disclose under the CSRD. Now the focus is shifting to data and to designing

the systems and processes for collecting and recording data in a uniform way. Many colleagues from our corporate offices and our subsidiaries all over the world are involved in data collection. Starting simple, taking incremental steps and providing guidance at every turn is key to our approach.'

‘The CSRD requires us to look at our positive and negative impacts more holistically and improve our processes: where can we do better?’

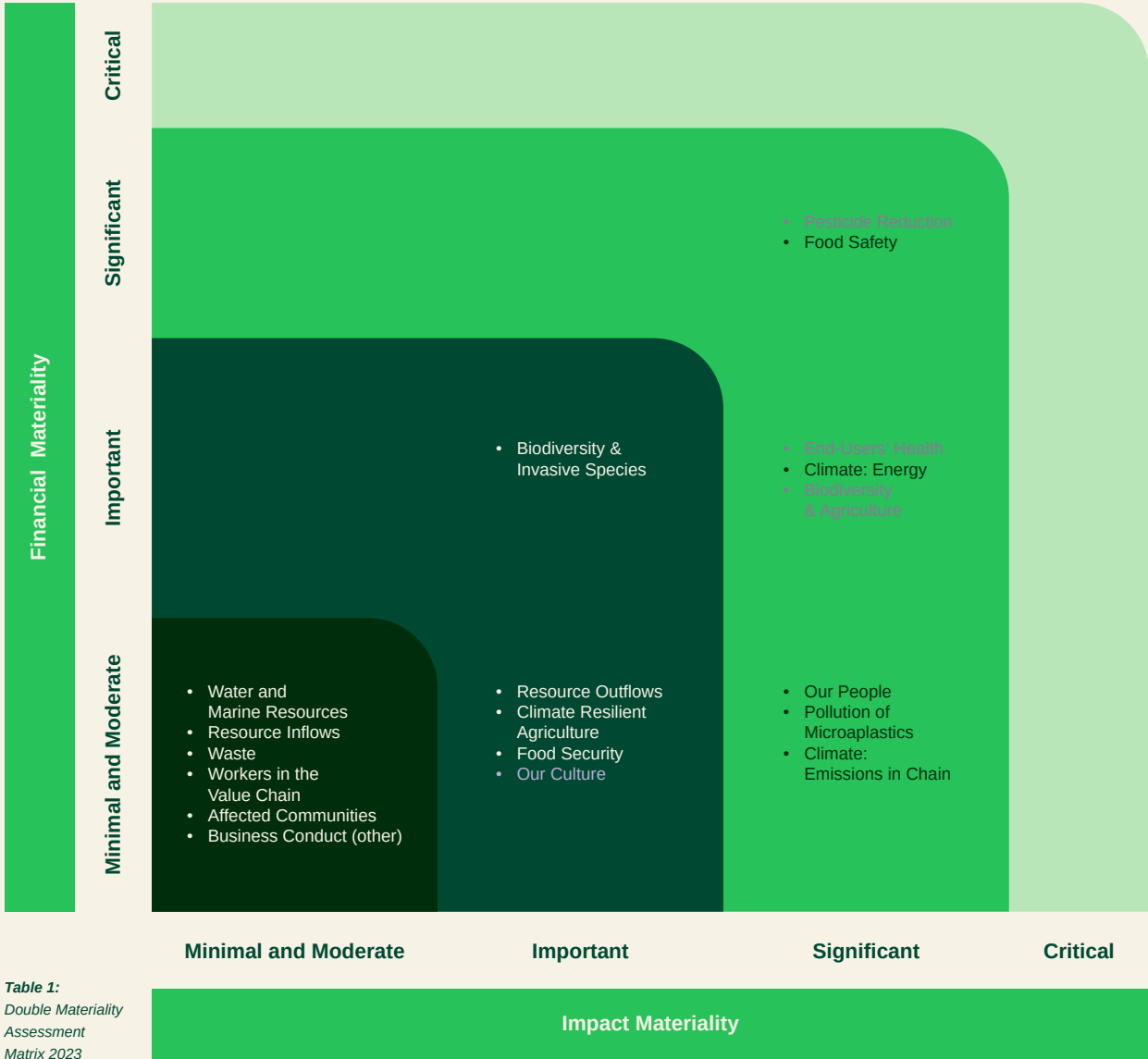


Double Materiality Assessment 2023

The double materiality assessment (DMA) is a tool for determining material sustainability matters and distinguishing between impact materiality and financial materiality. In 2023 we carried out our first DMA, which resulted in 13 material topics. The outcomes of the DMA helped us to determine the scope of our sustainability reporting. Under the new European Sustainability Reporting Standards (ESRS) it is, mandatory to perform a DMA.

Objective

The objective of our inaugural DMA was to establish a framework and roadmap for compliance with the CSRD, which for Koppert will come into effect as of the 2025 financial year. The DMA is not a one-time effort, but a regularly repeated process of evaluating impacts, risks and opportunities. This means that material topics may change over time and be influenced by changing stakeholder priorities, market trends and developments. The 2023 materiality assessment provides a foundation from which we can continue to build.



The outcomes inform our mandatory disclosure requirements under the ESRS, enable us to assess the gaps in our sustainability information, and begin the process of collecting this information.

Process

To ensure our approach aligned with the DMA guidelines set out in the ESRS, we consulted experts from KPMG's ESG Advisory division. Next, we interviewed 40 internal stakeholders to identify actual and potential impacts, risks and opportunities on the sustainability topics covered by the ESRS. Koppert's Sustainability Steering Committee members were asked to assess the materiality of each topic, both from an impact and financial perspective. We followed KPMG's methodology regarding the materiality threshold. Out of 19 topics assessed, 13 emerged as material.

Topics that achieved mainly positive impact scores, are indicated in purple. For more on the methodology, see page 70 Methodologies.

The material topics that scored the highest from both an impact and financial perspective were Pesticide Reduction and Food Safety. Stakeholders addressed our positive impact on pesticide reduction by providing alternatives to conventional crop protection methods, some of which may pollute the environment. We also contribute to the production of safe and nutritious food by offering solutions that leave no chemical residue on fruit and vegetable crops.

The topics Climate: Energy, Biodiversity & Agriculture and End Users' Health have significant impacts and are rated financially important. Stakeholders identified the energy-intensive nature of our business activities and emissions in

the value chain. The fact that our solutions are safe to handle contributes to the high score for the End Users' Health. The risk posed by the potential introduction of invasive alien species was identified both as impact material and financially material, as it may affect our ability to do business after such an event.

The DMA also revealed several potential negative impacts, including Climate: Emissions in Chain and Resource Outflows. These results can be attributed to the resource-intensive production process associated with biological solutions, transportation-related fuel consumption and the use of plastic packaging and its effects on the environment.

The Sustainability Steering Committee, appointed by the Executive Board has validated the outcomes of the 2023 materiality assessment.

Looking ahead

The insights provided by the DMA guides our sustainability strategy and determines our reporting scope. The inaugural DMA was limited to internal stakeholder interviews. In the future, we expect to involve external stakeholders in validating the material topics.

We will continue building our reporting framework in the coming year. This means that we will determine the required data points and disclosures for each material topic. In addition, we will begin establishing targets, metrics, policies and action plans related to these material topics. This will be a multi-year process involving many stakeholders throughout our organization.



Q&A with our Financial Director

Why pursuing a sustainability strategy is vital for a company's financial health

Joram Oosthoek
Financial Director

If you ask Joram Oosthoek when he joined Koppert, he will smile and say, 'At the tender age of seven.' It may not be obvious from his last name, but Joram is a member of the Koppert family. He is the late founder's great-nephew and the son of Henri Oosthoek, who played an instrumental role

in turning Koppert into a global market leader. After graduating in finance & control from Erasmus University and notching up some valuable work experience, Joram returned to the family fold. Today, he is Koppert's Financial Director, an Executive Board Member, and part of the next generation that is leading this family company into the future.

Joram, do you think a finance director should be a driver in sustainability?

'Yes! We need more drivers in sustainability, and they can come from any profession, including finance. I'm on Koppert's Sustainability Steering Committee, but our core members represent all corners of the organization, from operations to communication. Finance is more than crunching numbers. It should be an integrated part of the company's strategy, including its sustainability strategy.'

Farmers and growers are facing challenging economic times. How can sustainability initiatives help them become more financially resilient?

'They have to look beyond today. If they continue to farm the same way, their long-term financial future is at stake. Their land won't be cultivable because we've overused fertilizers. In the short term, I think we still have to find a good economic farming model that uses fewer chemicals but offers more immediate benefits. The sooner farmers and growers can reduce their residue levels and produce healthier crops, the sooner they can increase their yields and profitability.'

Koppert's products are designed to impact the environment positively. But what is affecting Koppert's long-term financial health?

'Regulation certainly has an impact. If we want to sell our products in a particular country, we need permits to prove they are safe. That is a very long road and requires very deep pockets. If we had a separate regulatory lane for biologicals, it would speed up the registration process and make it less expensive, and that would help us compete with the much larger chemical providers. Having said that, regulations like Farm to Fork also give us financial opportunities to grow because they are pushing farmers and growers into using sustainable products.'

How is the finance department supporting Koppert's sustainability reporting requirements?

'New climate change disclosure requirements like the CSRD mean we have to deliver new, detailed reports. Of course, as finance people, we're good with numbers, we know how to gather and interpret data from across a global organization, and we have structured reporting systems in place. Plus, we're used to dealing with auditors, which is good because our sustainability reporting will also have to be audited.'

'Lenders are starting to price in sustainability risks'

You've recently conducted a risk and opportunity analysis as part of your double materiality assessment. Can you tell us more about that?

'The assessment that the Sustainability Steering Committee carried out gave us some great information from all angles. The topics we looked at were determined by the ESRS



(European Sustainability Reporting Standards), so things like climate change, human rights and pollution. We scored these topics based on the positive and negative financial and sustainability impacts that were identified during interviews with colleagues and by the Steering Committee itself. It was a complicated exercise but well worth doing.'

What specific financial risks and opportunities are Koppert facing, and what can you do to address them?

'At the end of the day, everything has a financial impact. Take biodiversity and ecosystems, for example. This turned out to be a significant environmental risk and opportunity for Koppert. Crops are becoming more vulnerable to pests partly due to the loss of species diversity. This puts our customers—and, by extension, Koppert—at risk. But we also have an opportunity to develop products that will help plants become more resilient, and that plays to our strengths. However, I think our biggest risk is sustainable finance.'

What do you mean by sustainable finance, and why does it present a risk?

'I interpret it as funding a company based on its sustainable practices. Banks are already looking at the sustainability level of their clients. If companies, including Koppert, don't take all the right steps toward sustainability, it could be very difficult to get a bank loan in 5 to 10 years. That's why pursuing a sustainability strategy is vital for a company's financial health. It's also why green financing is starting to become mainstream—things like green loans, green banks, and green credit cards.'

Has green financing impacted Koppert yet?

'Oh yes. We were one of the first companies in the Netherlands to take out a sustainability-linked loan back in 2018. Included in our financial agreement were several sustainability targets. We achieved them all, so we got a discount on the loan interest rate. And that's the way it seems to be going now. Lenders are starting to price in sustainability risks. Insurers are following suit. They look at a company's car fleet and financially encourage them to replace ICEs (internal combustion engines) with EVs (electric vehicles). I call it sustainability profiling, and I predict it's going to become more widespread in the next few years.'

Connectivity matrix

Our aim is to integrate sustainability seamlessly into our business. This connectivity sustainability matrix shows the connection between Koppert's past, present and future: the focus themes that guided our sustainability journey between 2019-2023, current European Sustainability Reporting Standards (ESRS) disclosure requirements and the topics that shape our Future Forward strategy.

Table 2: Koppert Connectivity Matrix

Future Forward strategy	ESRS	Focus Theme (2019-2023)
Food safety and Food Security	SBM-1	Positive Impact
Climate Resilient Agriculture	E1 Climate Change	Positive Impact
Climate: Energy	E1 Climate Change	Energy
Climate: Emissions in Chain	E1 Climate Change	Transport & Mobility
Pesticide Reduction	E2 Pollution	Positive Impact
Pollution of Microplastics	E2 Pollution	Packaging and Raw Materials
Biodiversity & Agriculture	E4 Biodiversity and Ecosystems	Positive Impact
Biodiversity & Invasive Species	E4 Biodiversity and Ecosystems	Positive Impact
Resource Outflows	E5 Resource Use and Circular Economy	Packaging and Raw Materials
Our People	S1 Own Workforce	Social
End Users' Health	S4 Consumers and End-users	Positive Impact
Our Culture	G1 Business Conduct	Social

Understanding
our present,
shaping our
tomorrow

Partners
with Nature

ESRS Disclosure Requirements

This sustainability report encompasses several ESRS disclosure requirements. Table 2 identifies those ESRS disclosure requirements and the chapters in which they are included.

Table 3: ESRS disclosure requirements per sustainability chapter

ESRS Disclosure Requirement	Chapter	Page
GOV-1 - The role of the administrative, management and supervisory bodies	Organizational structure	63
GOV-2 - Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	Organizational structure	63
GOV-3 - Integration of sustainability-related performance in incentive schemes	Organizational structure	63
SBM-1 - Strategy, business model and value chain	What we do Trends and developments Our approach to sustainability	8 14 17
IRO-1 - Description of the process to identify and assess material impacts, risks and opportunities	Q&A with our Chief Strategy Officer DMA Q&A with our Financial Director	20 22 25
IRO-2 - Disclosure requirements in ESRS covered by the undertaking's sustainability statement	ESRS Disclosure Requirements	28
E1-1 - Transition plan for climate change mitigation	Climate change mitigation and adaptation	36
E1-2 - Policies related to climate change mitigation and adaptation	Climate change mitigation and adaptation	36
E1-3 - Actions and resources in relation to climate change policies	Our carbon reduction journey	38
E1-5 - Energy consumption and mix	Climate: Energy	34
E1-6 - Gross Scopes 1, 2, 3 and Total GHG emissions	Climate: Emissions in chain	31
E2-4 - Pollution of air, water and soil	Pesticide reduction	36 37
E4-1 - Transition plan and consideration of biodiversity and ecosystems in strategy and business model	Biodiversity in agriculture Biodiversity and invasive species	30
E5-2 - Actions and resources related to resource use and circular economy	Resource outflows Packaging Internal waste	32 42
E5-5 - Resource outflows	Resource outflows	42

S1-1 - Policies related to own workforce	Our people Workforce policies and procedures	42
S1-2 - Processes for engaging with own workers and workers'representatives about impacts	Workforce policies and procedures	46 47
S1-3 - Processes to remediate negative impacts and channels for own workers to raise concerns	Workforce policies and procedures	48
S1-4 - Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	Health and safety	54
S1-6 - Characteristics of the undertaking's Employees	Workforce metrics	49-50
S1-8 - Collective bargaining coverage and social dialogue	Workforce metrics	50
S1-9 - Diversity metrics	Diversity metrics	51
S1-10 - Adequate wages	Our people	51
S1-11 - Social protection	Our people	n/a
S1-12 - Persons with disabilities	Our people	n/a
S1-13 - Training and skills development metrics	Knowledge and development	52 53
S1-14 - Health and safety metrics	Health and safety	54 55
S1-15 - Work-life balance	Work-life balance metrics	57
S1-16 - Remuneration metrics (pay gap and total remuneration)	Work-life balance metrics	57
G1-1 - Business conduct policies and corporate culture	Conduct and culture	64
G1-5 - Political influence and lobbying activities	Political advocacy	65 67

Pesticide reduction

Our products give farmers and growers around the world a reliable alternative to synthetic pesticides. By replacing chemicals with natural and sustainable solutions, we are helping to reduce water and soil pollution far beyond the areas of application.

The three-fold effect of pesticides on local ecosystems

The use of pesticides in agriculture, including commercial greenhouses, can have serious consequences for surrounding ecosystems:

Pesticide loss: Pesticides can be lost to nearby waterways via subsurface flow or surface runoff. The latter occurs when recently applied pesticides are washed away by rain or irrigation. Water can carry crop protection products into nearby soil, rivers, and streams, contaminating water sources and affecting the balance in aquatic ecosystems, which harms fish, amphibians, and other wildlife.

Pesticide drift: Pesticides sprayed in agricultural areas can become airborne and spread to surrounding environments. This drift can affect non-targeted plants and animals, leading to unintended consequences for local biodiversity. For example, insects such as pollinators and natural predators can be harmed by pesticide exposure, reducing their populations and disrupting the ecological balance.

Pesticide persistence: Pesticides can accumulate in the soil and water over time, leading to long-term contamination. This can affect soil health and reduce the diversity of soil organisms, which are crucial for nutrient cycling and maintaining soil fertility. Contaminated water can also impact the health of humans and livestock, both of whom depend on clean water sources.



Koppert Positive Impact Index

Contributing to the decrease in chemicals

We measure the positive contributions of our biological solutions to people and the planet, achieved through the reduction of chemical alternatives. We evaluate our customers' product usage per crop per region and then identify the type and quantity of chemical pesticides they would have resorted to if they had not used our biological solutions.

The data we collect provides insight into the positive impact we are making as a company. In 2023, our biological solutions led to a reduction in chemical usage of 487.320 kg of active ingredients worldwide. Our contribution to the decrease

in global usage of pesticides, herbicides and fungicides is making a difference to many individuals. The farmers that use our products are reporting:

- **Reduced risk of pest resistance:** Over-reliance on pesticides can lead to the development of resistant pest populations. Our solutions diminish this risk, ensuring long-term effectiveness and agricultural productivity.
- **Reduced risk of occupational exposure to toxins:** The health of agricultural workers can be compromised when exposed to hazardous chemicals, especially during the application of pesticides.
- **Enhanced food safety:** Fewer pesticides mean fewer chemical residues on agricultural products. This results in safer, healthier food for consumers and livestock, aligning with our commitment to food safety.
- **Mitigated loss of biodiversity:** Excessive pesticide use is a major driver of biodiversity loss. Our products significantly reduce the need for chemical interventions.
- **Reduced risk of water and soil pollution:** By decreasing pesticide usage, our products help prevent harmful chemicals from contaminating soil and water, supporting the preservation of clean water and fertile land, which is essential for sustainable agriculture and healthy ecosystems.

We appreciate the commitment of farmers who have chosen to incorporate our natural products into their crop management strategies. Our products are used in combination with other measures that a farmer takes, such as within an Integrated Pest Management System, demonstrating the dedication and resourcefulness of these farmers.

In 2023, our biological solutions led to a reduction in chemical usage of 487.320 kg of active ingredients worldwide



Biodiversity

Biodiversity is a prerequisite for the provision of ecosystem services which are critical to the well-being of humans and the global economy. In agriculture, its role in supporting pollination, clean water, and fertile soil is crucial. However, biodiversity is declining worldwide due to numerous factors. Land use change, overexploitation, pollution, climate change, and invasive species are considered to be the main drivers of biodiversity loss.

At Koppert, the undisputed value of biodiversity is a key driver of innovation. Our company relies on biological diversity to provide effective solutions for sustainable agriculture. As we face the challenges that lie ahead, our commitment to halting biodiversity loss remains steadfast, pushing us to develop environmentally friendly solutions that benefit the planet and people.

Biodiversity and agriculture

Intensive agricultural practices, including monoculture cultivation and widespread chemical inputs, have contributed to the depletion of biodiversity above and below the earth's surface in the last few decades. These practices particularly affect soil organisms, which are essential for nutrient cycling and ecosystem health. However, promising initiatives to solve these problems do exist. Many farmers are now adopting biocontrol methods as alternatives to conventional chemical pest management. By reducing reliance on chemical inputs, they are creating opportunities to restore balance and resilience to their land's ecosystems.

Koppert's natural solutions reduce reliance on conventional pesticides. Through the adoption of our products and practices,

farmers can significantly reduce or eliminate the need for conventional interventions, thereby creating more favorable conditions for biodiversity to thrive within agricultural landscapes.

We are actively working to make the positive impact of our products measurable. By prioritizing soil health and biodiversity conservation alongside the reduction of chemical inputs, we strive to support growers in their journey to more sustainable agricultural practices. Through collaboration and innovation, we can work toward creating agricultural systems that balance productivity with environmental stewardship, ensuring the preservation of biodiversity for future generations.



Biodiversity and invasive species

As a company engaged in the distribution of various organisms, including insects, mites, nematodes, and bumblebees, we understand the potential risks associated with the introduction of potentially invasive species into new environments.

Respecting national legislation and guidelines

We have a robust process for introducing new products to new markets to comply with laws and regulations governing biodiversity and invasive species management. Our approach prioritizes adherence to the standards set by regional authorities, ensuring that our activities align with the preservation of local ecosystems and the prevention of biodiversity loss.

Controlling invasive or alien species

In agriculture and horticulture, alien and invasive pests are a major cause of crop loss and can significantly harm local ecosystems. We are committed to finding natural solutions

that target these types of pests, a practice we have used since our founding in 1967. To achieve this goal, we collaborate with academia and growers, researching effective pest control and monitoring strategies. By leveraging our collective expertise and combining resources, we are developing sustainable solutions to combat alien and invasive pests.

Integrating biodiversity considerations into our activities

Our products are used in over 100 countries. We have 11 production facilities strategically located in industrial areas. Some of those locations are in or adjacent to Biodiversity Sensitive Areas including regions in the Netherlands, Slovakia, and South Africa. In addition, our supply chain operates around the world. We are committed to enhancing our knowledge and transparency. Currently, we lack comprehensive insights into the biodiversity implications of our activities, from raw material extraction to product delivery. We understand that the materials we purchase to produce our products may have a direct and indirect impact on biodiversity across the globe and have the potential to affect ecosystems and species.

Our products
are used in over

100

countries



We are developing sustainable solutions that minimize the damage

Climate change mitigation and adaptation

Climate: emissions

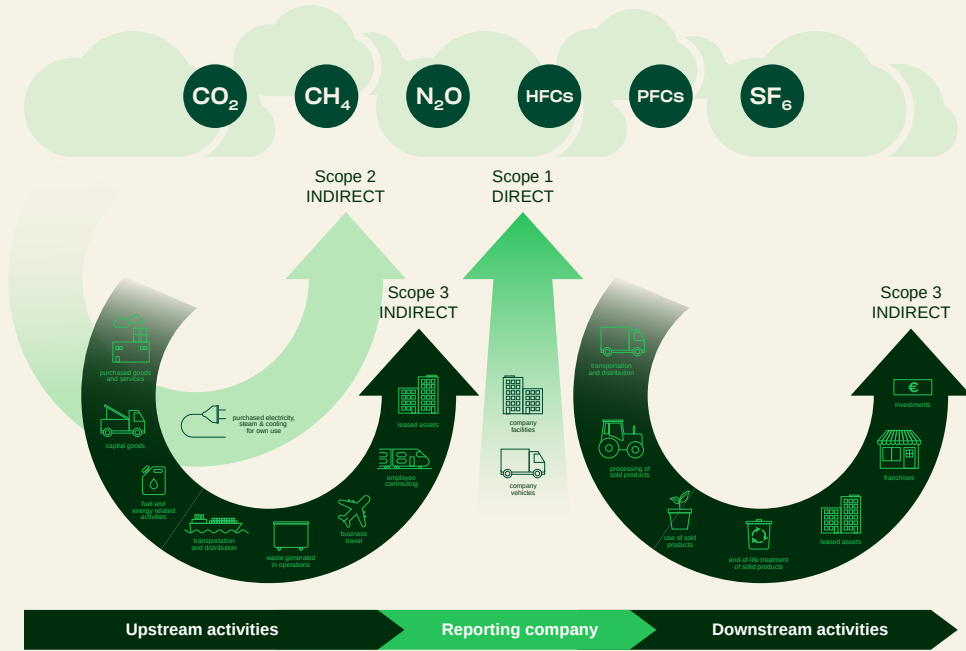
At Koppert, we recognize climate change is posing significant threats to ecosystems, economies, and communities worldwide. In response to this, our approach is to measure, assess, and evaluate the most significant effects of our activities. By targeting these areas first, we can develop and implement strategies to mitigate our greenhouse gas (GHG) emissions effectively. This data-driven approach ensures that we adopt the practices that most effectively reduce our carbon footprint and promote a healthier planet.

Our GHG accounting is done in accordance with the GHG Protocol, a globally recognized set of standards and guidance for accounting and reporting GHG emissions. It categorizes the different types of emissions, providing a clear and transparent picture of our impact on the climate:

- **Scope 1:** Direct emissions from our operations, such as using natural gas to heat our production building and diesel to drive our vehicles.
- **Scope 2:** Indirect emissions from purchased electricity, heat, steam or cooling.
- **Scope 3:** Indirect emissions generated by the activities of our supply chain partners, such as air freight, production of raw materials, and our products' end-of-life treatment.

In 2023, gross Scope 1 and 2 GHG emissions (market-based method) amounted to 24.941 tonnes of CO₂-equivalents (tCO₂e). The bulk of these emissions were caused by transport (51%), heating (25%) and the purchase of electricity (23%). These 2023 global figures will serve as baseline values for future reporting.

Our 2023 report includes only one category of Scope 3 emissions ('Category 4: Upstream transportation and distribution'). We are currently working on identifying other significant Scope 3 categories and implementing data collection and measurement. We expect 'Category 1: Purchased goods and services' to be our most significant Scope 3 category.



Graph 1:
GHG Protocol
Scope 1, 2 and 3
(Koppert adaptation)

Table 4: Gross GHG emissions for the Koppert Group

2023	
Scope 1 GHG emissions	
Gross Scope 1 GHG emissions (tCO ₂ e)	19.259
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)	0%
Scope 2 GHG emissions	
Gross location-based Scope 2 GHG emissions (tCO ₂ e)	7.578
Gross market-based Scope 2 GHG emissions (tCO ₂ e)	5.682
Significant Scope 3 GHG emissions	
Total gross indirect (Scope 3) GHG emissions (tCO ₂ e)	18.056
4 Upstream transport and distribution	18.056
Total GHG emissions	
Total GHG emissions (location-based) (tCO ₂ e)	44.893
Total GHG emissions (market-based) (tCO ₂ e)	42.997

Table 5: GHG intensity per net revenue

2023	
GHG intensity per net revenue	
Total GHG emissions (location-based) per net revenue (tCO ₂ e/million EUR)	101
Total GHG emissions (market-based) per net revenue (tCO ₂ e/million EUR)	96



Our carbon reduction journey

Our climate strategy may be based on measurements, but that does not mean we have resisted efforts to reduce GHG emissions throughout the organization. The greatest reductions we have achieved so far relate to electricity consumption and transportation. We are aspiring to set GHG emissions targets in 2024-2025 and will communicate our progress in future reports.

Renewable energy use in the Netherlands

In 2022, we partnered with energy supplier ENGIE to transition all our facilities in the Netherlands to certified solar-generated electricity from Zonnepark Scaldia, one of the largest solar parks in the country. This collaboration has achieved a significant annual reduction in our GHG emissions, amounting to 8.800 tCO₂e per year, and we expect a total reduction of 26.400 tCO₂e by the end of this partnership in 2024. To put this into perspective, our annual savings equate to the yearly emissions of 5.000 average Dutch households using non-renewable electricity. This is the primary reason our emissions intensity (emissions per net revenue) decreased by 61% for Dutch entities between 2020 and 2022.¹

Decentralizing production because prevention is better than cure

The decentralization of our production and packaging operations worldwide has emerged as a pivotal strategy in our sustainability journey. By localizing these processes, we have curbed transportation-related emissions and advanced our sustainability goals. Our initiatives in North America, such as the new local production and packaging facilities for Swirskii in Howell, Michigan, have yielded impressive outcomes. In this region alone, we have achieved an 80% reduction in GHG emissions on a designated transportation route, accompanied by substantial annual freight cost savings. In addition, the number of pallets shipped from the Netherlands to the USA decreased by 30%.

To build on this success, we have set up a third biofactory for macrobials in Mexico, following in the footsteps of Spain and Brazil. Our next biofactory, which will be based in South Africa, is already on the drawing board. Of course, our pollination production sites in Mexico, Slovakia, Turkey and the USA have been operating close to our markets for years.



Yet these latest results inspire us to strive for even greater environmental benefits. Consequently, we have many more decentralization projects in the pipeline.

Transitioning from traditional to alternative transportation and fuel

We have made considerable progress in integrating sustainable transportation practices into our operations. However, challenges persist, most notably in the shift toward electric vehicles and the exploration of hydrogen fuel technology. The limited range of electric temperature-controlled trucks is hindering their widespread adoption forcing us to invest in alternative solutions.

In the meantime, we are transitioning our leased car fleet to electric models. In addition, 60% of the fuel that is used to power all our diesel vehicles in the Netherlands, both owned and leased, comes from the biofuel Hydrotreated Vegetable Oil (HVO). In Brazil, the use of bioethanol, another fuel produced from renewable sources, is common practice. In 2023, 15.9% of the fuel that was to power all our vehicles, both owned and leased, worldwide came from renewable sources, of which 96% was the bioethanol used by our Brazilian fleet.

In 2023, we withdrew from the KLM SAF (Sustainable Aviation Fuel) pilot project, which we had joined in 2021. Though the project aims to reduce carbon emissions—an effort we applaud—we favor improvements within our organization because we believe they will have more impact for the same cost.

To continue decreasing our transportation footprint, we constantly evaluate shipping routes to identify those that are most sustainable but do not compromise product quality or delivery timelines. Therefore, we are shifting to sea freight for products with extended shelf life, reducing our reliance on road and air transport and minimizing emissions associated with long-distance shipping.

Looking ahead

In 2024, we will have our team of experts in place to help us in our energy and emission reduction efforts. Our shift in logistical modality shall remain a priority. We will continue to move from air to ocean transport and from road to rail or short-sea freight whenever possible, especially for long-haul journeys.

Decentralizing our operations offers enormous advantages, and global strategic alignment is essential. By lowering both the volume and frequency of international shipments, we can reduce emissions and costs. This includes shipping bulk products and repacking them locally, which will reduce shipped volume by 90%.



¹ Emissions intensity for The Netherlands for 2023 was not calculated. For 2023 and looking forward we focus on emission intensity for the whole group.

Climate: energy

The global energy crisis underscores the need to transition to alternative energy sources, and we are part of that movement. We are turning away from fossil fuels and embracing green and renewable energy to reduce our carbon footprint. This is a multi-front, multi-disciplinary approach that involves each one of our business units around the world. Consequently, our efforts to adopt more sustainable practices have accelerated.

Our commitment to reducing our energy consumption and transitioning to renewable energy sources is not only about environmental sustainability but also about securing a more stable and predictable energy

supply for years to come. Therefore, we are implementing a range of energy-efficiency initiatives leveraging the expertise and creativity of a global team to use cutting-edge technologies in our greenhouses.

‘We are turning away from fossil fuels and embracing green and renewable energy to reduce our carbon footprint’

Table 6: Energy intensity per net revenue

2023	
Energy intensity per net revenue	
Total energy consumption from activities in high climate impact sectors per net revenue from activities in high climate impact sectors (MWh/million EUR)	299

Table 7: Energy consumption and mix

2023	
Energy consumption and mix	
1 Fuel consumption from coal and coal products (MWh)	-
2 Fuel consumption from crude oil and petroleum products (MWh)	54.452
3 Fuel consumption from natural gas (MWh)	35.704
4 Fuel consumption from other fossil sources (MWh)	-
5 Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	12.345
6 Total fossil energy consumption (MWh) (calculated as the sum of lines 1 to 5)	102.502
Share of fossil sources in total energy consumption (%)	
7 Consumption from nuclear sources (MWh)	1.626
Share of consumption from nuclear sources in total energy consumption (%)	
8 Fuel consumption from renewable sources, including biomass (also comprising industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.) (MWh)	9.980
9 Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	19.100
10 The consumption of self-generated non-fuel renewable energy (MWh)	-
11 Total renewable energy consumption (MWh) (calculated as the sum of lines 8 to 10)	29.080
Share of renewable sources in total energy consumption (%)	
Total energy consumption (MWh) (calculated as the sum of lines 6, 7 and 11)	133.208

Our energy reduction journey in the Netherlands

The year 2023 was a pivotal moment in our energy reduction journey. We took significant steps to improve our energy measurement systems, setting the stage for a comprehensive energy transition plan. These advancements have not only allowed us to identify areas for improvement but also set realistic, achievable targets for reducing our energy consumption and enhancing sustainability. This is not a one-time effort but a continuous journey toward a more sustainable future.

Our basic strategy for 2023 was to:

- Measure the energy use of all production processes and other energy users
- Minimize the demand for energy across the organization
- Use sustainable energy wherever possible in our operations
- Use fossil fuels as cleanly and efficiently as possible when needed

In the Netherlands, our company is proactively implementing energy-saving measures to align with the requirements of the Energy Efficiency Directive (EED). This EU legislation mandates that we conduct energy audits every four years, during which we assess our energy use, report on the measures taken to reduce it and report identified measures that will have to be taken by the next audit. The next audit will take place in early 2025. As part of our compliance and ongoing commitment to energy efficiency, we implemented several initiatives in 2023:

LED lighting: By installing LED lighting in our establishments, we have significantly reduced our energy consumption compared to traditional lighting solutions.

Insulation improvements: Enhancing the insulation of systems has helped to minimize energy loss in our greenhouses.

Energy-efficient electric motors: Upgrading to more efficient motors has led to lower energy usage in our production processes.

Looking ahead

Throughout 2024, we have been establishing a global team of experts to support the development of our global energy transition targets. The aim is to enhance our measurement techniques and reduce overall energy consumption in every business unit. By improving our processes and fostering collaboration across different disciplines and countries, we can make significant advancements in energy efficiency.

We recognize the importance of resource awareness and the need to change our behaviors regarding energy usage. By finding creative solutions, we can better manage our energy resources. So far, we have addressed some of the more accessible opportunities for reducing energy usage and adopting alternative green energy sources.

Reusing the heat we generate from production processes (e.g., the creation of compressed air) is a logical next step in reducing our natural gas consumption for heating, lowering CO₂ emissions and energy costs.

While significant attention has been directed to our operations in the Netherlands, several of our overseas business units have launched commendable initiatives. For example, in South Africa, sustainability has been integrated into the design of their sites from inception. Nevertheless, to address our energy challenges on a global scale, we must ensure that all regions and operations are aligned with our climate goals.



Resource outflows

The circular economy framework is designed to minimize waste, maximize resource efficiency, and create systems where products and materials are continuously repurposed. Where possible we aim to increase the use of renewable and recycled materials. The main challenge is to close the recycling loop when our raw materials or packaging materials turn into waste.

Packaging

Most of our products are natural and do not turn into waste that growers then have to remove. However, our products do require protective wrapping to guarantee their quality upon delivery to our customers, which means, we ship a significant amount of packaging each year. Therefore, we have placed a priority on finding innovative and sustainable packaging solutions that minimize environmental impact and maximize resource efficiency without compromising product quality.

Transforming our packaging to align with our vision and drive broader systemic change requires collaborating with our suppliers, partners, and customers. Although progress is sometimes hindered by factors such as limited recycling infrastructure and the availability of sustainable materials that

meet our quality standards, we are dedicated to overcoming these barriers and accelerating toward a circular, low-carbon economy in packaging.

Our packaging transformation journey

We are determined to find sustainable solutions for our packaging materials. This will benefit not only us but also our customers, who will not have to send any of our materials to landfills. The overarching goal is to transition all products into packaging that conforms to our sustainability principles (e.g., biodegradable and non-toxic materials, sustainable sourcing and closed-loop systems). However, the quality and efficacy of our beneficials must not be compromised. If sustainable alternatives cannot maintain product integrity, reusing or recycling plastic packaging remains a viable solution. Below are examples of our packaging initiatives to date.

Award- winning release system that protects beneficial insects and reduces plastic

By replacing plastic bottles with specially designed corrugated cardboard strips that form a natural habitat for the Mirical bug, we have created a highly efficient, award- winning release system that is sustainable and much easier to use. The cardboard strips are fully compostable, resulting in 99% less plastic while the cardboard corrugations provide shelter for the predatory bugs, which allows them to ‘hide’ during transportation. As a result, they arrive at their destination in optimal condition. The packaging also reduces clumping and improves crop distribution improving Mirical performance and maximizing whitefly control. Growers enjoy reduced labor time, more accurate doses, easier monitoring and biodegradable packaging.



Eco-friendly cool boxes that sustain product quality

In our line of business, making sure products arrive in pristine condition at the end of a long-haul journey is challenging. The sustainability of packaging complicates the issue. Our solution is the eco-friendly cool box. Made purely from bio-based and renewable raw materials, this shipping container not only makes recycling much more accessible but also guarantees fresh, quality products at every destination. The benefits include reduced waste streams worldwide, improved ‘breathability’ for insects, better internal moisture regulation, and increased storage and air cargo space. In 2023, we shipped over 54.000 eco-friendly cool boxes from our headquarters to customers and subsidiaries around the world. Koppert Mexico and Koppert Canada have also adopted the use of locally produced sustainable shipping boxes.



Plastic packaging

As a producer, it is our responsibility to minimize the environmental impact of plastic on behalf of farmers and growers. Accordingly, we recognize that plastic can be sustainable when utilized and repurposed efficiently. Preventing its accumulation in the environment and moving toward post-consumer recycled plastic is entirely possible. All it takes is collaboration and a different perspective. Here are two examples:

Bucket scheme

Chrysanthemum growers in the Netherlands and France use large quantities of Montdo Mites in their greenhouses. Until recently, this resulted in a large number of plastic buckets accumulating at our customers’ locations. Unable to reuse

the buckets due to contamination risks, we partnered with the bucket manufacturer to find a win-win solution. Now, growers stack their used buckets in a special container that we provide, ready to be picked up at no charge. The buckets are then shredded and turned into other plastic products. This project started with five flower growers and quickly expanded to 40. The number of buckets collected for reuse has also grown exponentially, from 14,000 in 2020, to more than 33,000 in 2023. We expect 80,000 buckets to be collected in 2024.



Hive scheme

Our Natupol bumblebee hives have been modified to simplify growers' waste management. The cardboard we use has been made from recycled material for several years. Still, in 2021 we started producing the hive's plastic components, such as the 'bee home' door and the inner lining, from 100% post-consumer recycled plastic. The plastic is of a high-quality grade and thoroughly tested to satisfy product functionality and bumblebee needs. According to our supplier, this plastic has a 52% lower carbon footprint than traditional, virgin plastic polymers, partly because it limits the use of fossil-based resources. It also allows the safe disposal of bumblebee hives. In France for instance, they can be collected via a recycling scheme. In 2023, 9000 hives were collected from French growers. Since the start of the collection project 45000 hives have been collected and incinerated to create energy. To put it into perspective, one recycled hive produces the equivalent of 16 hours of lighting for an average household.



Internal waste

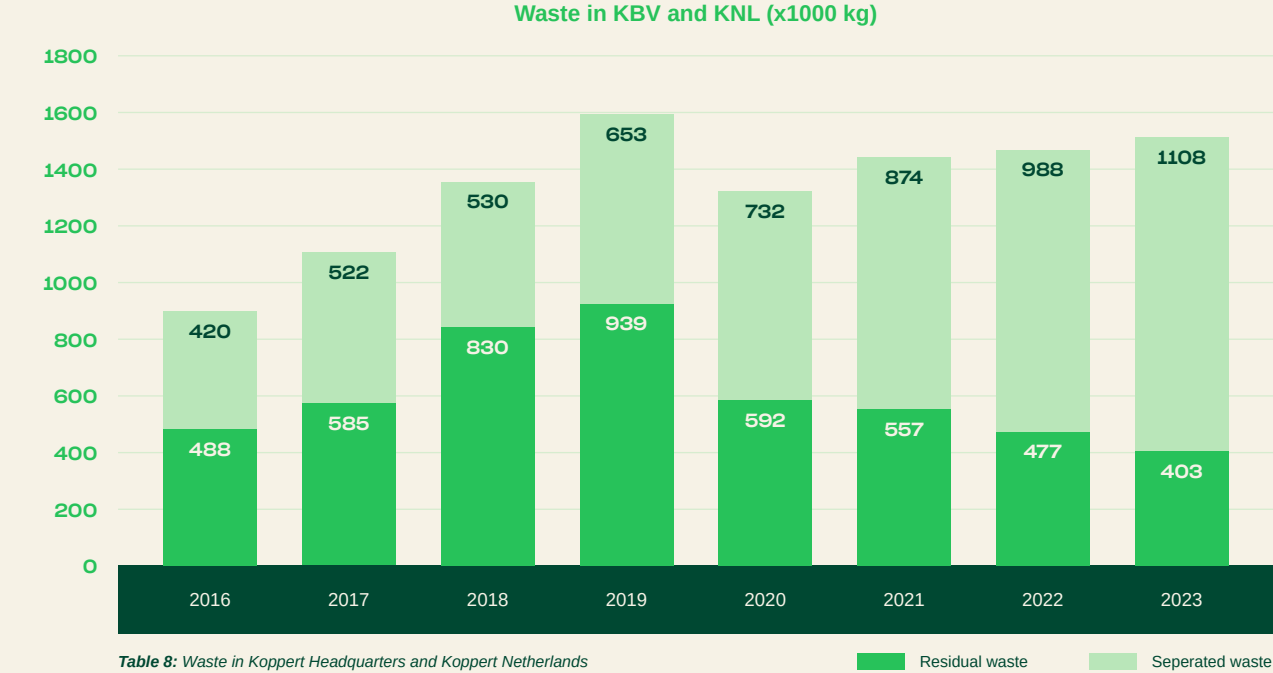
Most of our products are produced, assembled, reared or grown in our facilities around the world. However, converting ingredients and raw materials into products generates scrap and waste. Other activities also generate waste, such as building construction and the disposal of electronic equipment. Over the years, we have made a continuous effort to reduce the amount of scrap and waste, prioritizing the waste hierarchy.

Today, all our production facilities have waste separation methods in place and comply with local legislation for proper disposal. Our largest production facility is at our headquarters in the Netherlands. There, waste processing falls under the supervision of the Facilities department. Currently, we separate over 25 categories of solid waste, each one processed by a waste processing company. Large amounts of our waste are recycled, and a large portion of our biomass waste is anaerobically digested for biogas.

Over the years, the increase in waste has slowed compared to the increase in our business. More importantly, by increasing separation rates, our facilities have decreased the relative portion of industrial waste from over 50% in 2016-2019 to under 35% in 2022 and 2023. This achievement was made possible by proper analysis of industrial waste streams and regular communication with our waste processors to identify new streams. As a result, an increasing amount of our waste and scrap is being reused or given a second life.

Looking ahead

Sustainable packaging and internal waste are essential parts of our sustainability journey. However, the fact that our



products are often used in remote areas with limited waste processing infrastructure undoubtedly presents us with challenges. Upcoming legislation in multiple markets will surely spark ideas from the packaging industry. Meanwhile, we will continue to develop new ways to package our products by integrating sustainability into our product development processes and day-to-day working practices. Natural steps forward include making incremental changes to all our packaging solutions, introducing local initiatives to the international arena, finding more ways to segregate and reduce waste, and sourcing packaging locally. Circularity of production and use is another aspect that holds great promise.

Partners
with Nature

Social responsibility

At the heart of our operations is a firm belief in investing in our people. We strive to create an environment where our people can work with joy and contribute to our mission in a safe and secure setting. Our commitment to fostering the professional growth and aspirations of our employees is unwavering, thereby enhancing their employability.

However, social responsibility is not limited to our company; it extends to the broader influence on society. While our primary focus lies within horticulture and agriculture, we acknowledge that our actions leave a lasting impact within the larger value chain. By continuously promoting sustainable agriculture and creating a culture of learning and inspiration, we not only safeguard the environment but also enhance the health and prosperity of communities worldwide.

Our People



We believe that a healthy work environment is one where every individual feels valued and empowered. To achieve this, we prioritize transparent communication, proactive knowledge sharing, and mutual support among colleagues. Our workforce is guided by the principles outlined in our Code of Conduct. We adhere strictly to all applicable employment laws and workplace regulations. Safety is a paramount concern, and we are continuously improving our health and safety practices.

Our recruitment, promotion, and dismissal processes are founded on objective and non-discriminatory criteria, guaranteeing fairness and equal opportunities for all. By fostering a culture of honesty and respect, we aim to prevent any form of intimidation, bullying, violence, or discrimination, creating a supportive and inclusive workplace for everyone. Our diverse team is made up of 2,635 individuals. Spread across 34 countries, they represent a range of backgrounds, perspectives, and experiences. We value and leverage these differences fully to ensure that collaboration and innovation flourish.

2635
individuals

34
countries

Workforce policies and procedures

Policies related to our workforce

At Koppert, we adhere strictly to all applicable local laws and regulations regarding workforce management in every region where we operate. We ensure full compliance with varying legal standards, providing fair and equitable treatment to our employees worldwide. However, we recognize that gaps exist regarding global workforce policies.

In the Netherlands, where 26.5% of our employees are based, we have a policy that addresses psychosocial workload (In Dutch, '*Psychosociale arbeidsbelasting*' or PSA). This pertains to stress arising from undesirable behavior and excessive work pressure. PSA is defined in Article 1 of the Dutch Working Conditions Act ('*Arbeidsomstandighedenwet/Arbowet*') and encompasses various factors that can cause workplace stress, including aggression, bullying, discrimination, sexual harassment, and workload.

Dialogue and engagement with employees

We place a strong emphasis on engaging with our workforce, recognizing that active dialogue and engagement are crucial for fostering a committed and motivated team. Various processes are in place to ensure that employees are not only heard but also involved in making decisions on topics deemed important by the workforce.

Key engagement processes at Koppert include:

Employee councils: These councils serve as a platform for employees to voice their concerns and submit suggestions on various workplace matters.

Regular interaction: Continuous dialogue between employees and line managers is encouraged on topics such as professional development, performance, and personal circumstances.

The role of the Works Council in the Netherlands

In the Netherlands, a company's decision-making process incorporates the perspectives of its workforce by engaging with a Works Council ('*Ondernemingsraad*'). A Works Council serves as a vital channel for employee representation and collaboration in decision-making processes. Governed by Dutch law, the primary function of a Works Council is to engage with corporate policies, facilitate communication between management and employees, and ensure adherence to legal regulations.

Our Works Council consists of 13 elected representatives from Koppert Headquarters and Koppert The Netherlands. It plays a significant role in advocating the interests of our employees, particularly in the social realm. Its statutory rights include:

- **Right of information:** The right to obtain information from management to ensure transparency and accountability in decision-making processes.
- **Right of proposal:** The right to recommend corporate structures, policies and investments to the Board, which is legally obligated to consider these advisories.
- **Right of consent:** The right to grant permission on various matters affecting employees, such as secondary benefits and policies.
- **Right of prior consultation:** The right to be consulted before any measures that majorly impact the workforce are taken.

Our Works Council deals primarily with topics that affect all parts of the organization that are based in the Netherlands. It meets regularly with members of the Board and the HR Manager throughout the year. There is no European Works Council in place.

The Works Council is actively engaged with the initiation of workplace vitality checks, safety initiatives, and organizational restructuring. In addition to the already established HSE Committee ('*VGWM-commissie*'), which focuses on health and safety, and the Social Committee ('*Sociale Commissie*' or '*SoCie*'), which focuses on employee satisfaction, there are plans to form a committee that will enhance employee involvement in financial and investment decisions. The Works Council recognizes the importance of prioritizing employee well-being, including health and safety measures. Efforts to improve working conditions and promote diversity and inclusion are ongoing.



Enhanced communication and engagement

In 2023, the importance of robust dialogue between the Board, management, and employees was underlined. The Board gave multiple updates on strategic decisions and engaged directly with employees through various channels, including face-to-face meetings, internal messaging and video messages. The aim of this approach was to offer greater clarity on the company's goals and direction and to help employees adapt to change, ensuring Koppert's continued ability to meet customer needs.

Policies, processes and channels for our workers to raise concerns

In the Netherlands, employees may raise concerns about actual or potential impacts through the Works Council advisor or HR officer. Additionally, they have access to a team of confidants.

Aligning the expectations and timelines of the Works Council and management poses challenges. Both parties recognize that the process of cooperation needs improvement to ensure timely communication and meaningful impact on policies. The existence of a Works Council is not simply a legal requirement; it gives the Board and management access to valuable perspectives and the opportunity to build trust among the workers. Therefore, there is a continuous dialogue.

‘In 2023, the importance of robust dialogue between the Board, management, and employees was underlined’

Workforce metrics

The metrics in this section relate to employees only; they do not consider 'non-employees'.¹ The numbers of employees reported are headcount figures, not Full-Time Equivalent (FTE).

Number of employees by gender

At the end of 2023, the total number of Koppert employees was 2,635. Our workforce consists of 36% women and 63% men. The gender of the remaining 1% was not disclosed.

Table 9: Number of employees by gender (2023)

Gender	Number of employees
Female	956
Male	1,665
Other	0
Not disclosed	14
Total employees	2,635

¹ Non-employees in an undertaking's own workforce include both individual contractors supplying labor to the undertaking ("self-employed people") and people provided by undertakings primarily engaged in "employment activities".

Geographical distribution

In 2023, our company reached a significant milestone in its global expansion when the number of employees based outside the Netherlands surpassed the number of the Dutch workforce. We now proudly employ 740 individuals in Brazil, compared to 699 in the Netherlands.

Table 10: Number of employees by continent (2023)

Number of employees				
Africa	Asia	Europe	North America	South America
45	169	1,198	410	813

Table 11: Biggest countries based on headcount (2023)

Country	Number of employees
Brazil	740
Netherlands	699

In Table 11, the thresholds applied to determine the biggest countries are >50 employees and >10% of total employees. The percentage of total employees is 28.1% for Brazil and 26.5% for the Netherlands.



Female	Male	Other	Not disclosed	Total
Total				
956	1,665	0	14	2,635
Permanent				
900	1,568	0	14	2,482
Temporary				
50	92	0	0	142
Non-guaranteed hours				
6	5	0	0	11
Full-time				
756	1,523	0	14	2,293
Part-time				
200	142	0	0	342

Table 12: Number of employees by gender and contract type (2023)

Employment types
At the end of 2023, 94.2% of our employees held permanent contracts. Temporary contracts accounted for 5.4% of our workforce. Additionally, 0.4% of our employees are on non-guaranteed hours contracts. In common with our clients in agriculture and horticulture, local workloads vary throughout the year. To meet seasonal demands, we

increase our workforce during peak periods by hiring seasonal workers. Since they are an important part of our workforce, we are working toward gaining better insight into these mostly non-employees. Regarding the nature of employment contracts, 87% of our employees work full-time, while 13% are part-time. Among part-time employees, 58% are female and 42% are male.

Africa	Asia	Europe	North America	South America	Total
Total					
45	169	1,198	410	813	2,635
Permanent					
42	163	1,070	416	802	2,482
Temporary					
1	6	124	0	11	142
Non-guaranteed hours					
2	0	4	5	0	11
Full-time					
44	165	887	397	801	2,293
Part-time					
2	4	311	13	12	342

Table 13: Number of employees by region per contract type (2023)

Employee turnover
In 2023, 559 employees left the company. The employee annual turnover rate is 21.9%, which is calculated as the number of employees who left divided by the average number of employees in 2023 (2,551). In 2023, we hired 727 new employees.

Collective bargaining coverage and social dialogue
There is a long tradition of dialogue between our Board and workers' representatives. In the Netherlands, all employees are covered by collective bargaining agreements. They represent 26.5% of the total workforce.

Diversity metrics

Gender diversity in top management

We currently have 113 employees in top management, of which 19 are female and 94 are male. The distribution is 17% women and 83% men. Top management is defined as our Supervisory Board, Board of Directors, one hierarchical layer under the Board of Directors and two hierarchical layers under the Board of Directors. Every top manager who manages at least three people is included.

Employees by age groups

Our total workforce's age distribution is 24% under 30, 59% 30-50, and 17% over 50.

Table 14: Number of employees by age group (2023)

Age group	Headcount	Percentage
Under 30	623	24%
30-50	1,556	59%
Over 50	456	17%
Total employees	2,635	

Although we do not register other diversity metrics for our personnel, we recognize the need for more proactive measures to foster a culture of inclusivity, with initiatives to address unconscious biases, promote diversity in recruitment and hiring processes, and provide support for employees with disabilities.

Adequate wages

At Koppert, we commit to equal pay for equal work. Our goal is that all employees are compensated fairly and without inequity based on gender, race, or any other characteristic protected by law. In the Netherlands, wages are benchmarked against industry standards.

113
employees in
top management



Knowledge and development

We develop our employees by providing a balance of on-the-job training, mentorship, and formal learning.

Enhanced learning through Koppert Academy

Koppert Academy is the learning and development arm of Koppert, and it plays a crucial role in the company's mission to drive sustainable agriculture. The academy is integral to advancing our strategic goals by focusing on developing human capital, which includes the competencies, knowledge, and personal skills of all employees. The mission of the academy is to advise, design, facilitate, stimulate, and safeguard the learning and development of our workforce, ensuring they possess the right skills and knowledge to contribute to the company's objectives.

In 2023, the academy strengthened its foundation by pursuing several key initiatives. It conducted research to define the characteristics and guidelines of a Koppert learning culture, launching a pilot program in Q4 to test and refine these guidelines. It also collaborated with HR Business Partners to establish clear learning and career development paths, providing employees with insights into career progression within Koppert and promoting internal mobility and continuous professional growth. The academy also offered strategic advice to managers on developing training plans for 2024, tailoring learning interventions to meet the developmental needs of departments and individual employees. In 2023, 58.2% of

all our employees participated in regular performance and career development reviews.

Performance reviews

Table 15: Percentage of employees participating in regular performance/career development reviews by gender (2023)

Gender	Participation
Female	56.3%
Male	59%
Other	n/a
Not disclosed	100%
All employees	58.2%

Koppert Academy designed and facilitated an international talent program to develop future leaders. Through targeted development opportunities, it aimed to attract and retain high-potential employees. Building on the leadership curriculum developed in 2022, it expanded its rollout in 2023 to address new leadership challenges and enhance managerial skills across the organization. A pilot traineeship program in the supply chain was initiated to attract talents outside the agricultural sector, enhancing Koppert's visibility and appeal to a broader talent pool.



Training through the Learning Management System

Since 2020, our company has been using a Learning Management System (LMS) to facilitate and stimulate learning within the organization. This tool empowers employees to take charge of their learning and development in collaboration with their managers. Our online training offerings provide accessible learning opportunities, covering topics such as:

- Work-related training, including project management and leadership courses
- Training on vitality, well-being and sustainable employability (e.g. time management, stress management, and job satisfaction)

In 2023, there was an increased international focus on learning and development. Five subsidiaries adopted the LMS and participated in e-learning courses from the independent training platform GoodHabitiz. Notably, our headquarters saw a 51% increase in the number of GoodHabitiz users in 2023 compared to the previous year.

Leadership training

The primary goal of our Leadership Development Program is to foster connections within teams, among leaders, and throughout the organization. This initiative emphasizes the personal development of leaders, aligning their growth with broader organizational objectives. By promoting leadership development and team cohesion, we ensure our leaders are prepared to drive sustainable growth and innovation across the company. Since its introduction, leaders have benefited from the 5-day training program. This includes Board members.



Table 16: Average number of training hours by gender (2023)

Gender	Average training hours
Female	7.7
Male	9.4
Other	n/a
Not disclosed	16.0
All employees	8.8

Health and safety

Fostering a culture of well-being

Our commitment to employee well-being is exemplified by our initiatives. As part of our ongoing efforts, the HSE department introduced the Workplace Vitality Check initiative. Beginning its rollout in 2023 and continuing through 2024, this program involves voluntary medical examinations conducted by external experts for all employees based in the Netherlands. This initiative underscores our proactive stance in safeguarding the health and vitality of our workforce.

We also offer all employees in the Netherlands the opportunity to participate in our Vitality Week. This annual event serves as a cornerstone in raising awareness about the importance of health and well-being in the workplace. Throughout this period, employees engage in workshops, sports activities, and lectures aimed at promoting physical and mental wellness. Our commitment extends beyond a dedicated week, with ongoing activities and resources available year-round to support a healthy work-life balance.

At Koppert US, the company has established a comprehensive Smoking Cessation Program to help employees kick tobacco habits, and a Wellness Program that offers financial

incentives for those participating in health initiatives. Recognizing the critical importance of mental health, various resources for mental and emotional support are provided.

Koppert Mexico proudly received the ESR® Distinction for the 16th time, an honor awarded annually by the Mexican Center for Philanthropy (CEMEFI) and the Alliance for Social Responsibility in Mexico (AliaRSE). This prestigious award recognizes companies that embed their vision, strategies, and culture in management practices that have a positive impact on their employees, the environment, and related stakeholders. During the assessment period, Koppert Mexico undertook several impactful projects, including implementing an ethical code, conducting environmental campaigns, supporting educational institutions through various initiatives, making charitable donations and more.

Strengthening safety practices

In 2023, we witnessed a significant shift in safety culture within our Netherlands operations, marked by a 60% increase in incident reporting compared to previous years. This change reflects heightened safety awareness fostered by initiatives such as the leadership's safety awareness in our

operations departments. This program has instilled a culture where incident reporting is seen as crucial for continuous learning and improving our daily operational practices.

During the same period, we recorded four work-related injuries in the Netherlands, with no fatalities reported. These incidents are classified as occupational injuries where the injured person was unable to work for one or more days or required intervention from a licensed healthcare professional. These figures underscore our commitment to maintaining a safe working environment for all employees.

As we continue to decentralize our operations, we leverage our decentralized structure to implement and share best practices across all Koppert subsidiaries. This approach allows us to swiftly adopt and adapt effective safety measures, promoting continuous learning and improvement.

Our operations managers undergo continuous coaching to integrate HSE considerations into their decision-making processes. We facilitate knowledge sharing through on-the-job training, particularly in areas such as machine safety interactions, empowering our operators to enhance their understanding and application of safety protocols.

The use of personal protective equipment has significantly improved over the past year. As in previous years, we have implemented safety walks and engaged team leaders and department heads in these activities. This hands-on approach helps identify potential hazards and reinforces the importance of safety in the workplace.

Preventive safety measures apply not only to our workforce but also to all who use our products. Through robust knowledge and information sharing, we ensure the safety of end users.

We are developing a comprehensive training program, including e-learning modules on hazard identification, emergency response, and safe work practices.

‘These programs aim to standardize safety knowledge and practices among all employees’

Looking ahead

We encourage open communication regarding safety incidents. Clear metrics and regular assessments will guide our progress and identify areas for improvement. To create a safer work environment, we have outlined several key initiatives for 2024. Globally, we aim to set minimum safety requirements based on new health and safety policies, empower leaders and staff through ongoing education and training on safe work practices, develop and implement standardized safety norms and policies across all Koppert subsidiaries, and foster a culture where safety is integral to every operation and where employees feel confident and encouraged to report hazards and incidents.



We actively promote a harmonious integration of professional and personal responsibilities



Work-life balance metrics

To protect the well-being of our employees, we actively promote a harmonious integration of professional and personal responsibilities. This work-life balance is crucial not only for the health and happiness of individuals but also for the overall productivity of the organization. Key entitlements such as parental and carers leave play a significant role in fostering this balance.

Table 17: Entitlement to family-related leave

Percentage of employees entitled to family-related leave	95.3%
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The definition of entitlement in Table 14 is the right of an employee to one or more types of family-related leave, specifically maternity leave (including pregnancy leave), paternity leave, parental leave, and carers leave. This right could be provided through regulations, organizational policies, agreements, contracts or collective bargaining agreements that contain family-related leave entitlements.

Table 18: Percentage of entitled employees who took family-related leave by gender

Gender	Percentage who took family-related leave
Female	5.6%
Male	3.6%
Other	n/a
Not disclosed	0.0%
All employees	4.3%

Remuneration metrics

The pay gap between female and male employees, also known as the 'gender pay gap', is 13%. This means that women, on average, earn 87% of the average male wage, as expressed in Euros. The remuneration data used to calculate this metric was not adjusted for purchasing power differences between countries.



The ratio between the remuneration of the highest-paid individual and the median of the worldwide workforce, excluding the highest-paid individual, is 12. This calculation was adjusted for purchasing power differences between countries.²

² The Purchasing Power Parity (PPP) factors for 2022 were used, which were the latest available figures at the time of writing. Source: <https://data.worldbank.org/indicator/PA.NUS.PRVT.PP>

Koppert Foundation

Supporting communities: The Koppert Foundation's role in sustainability

23,150

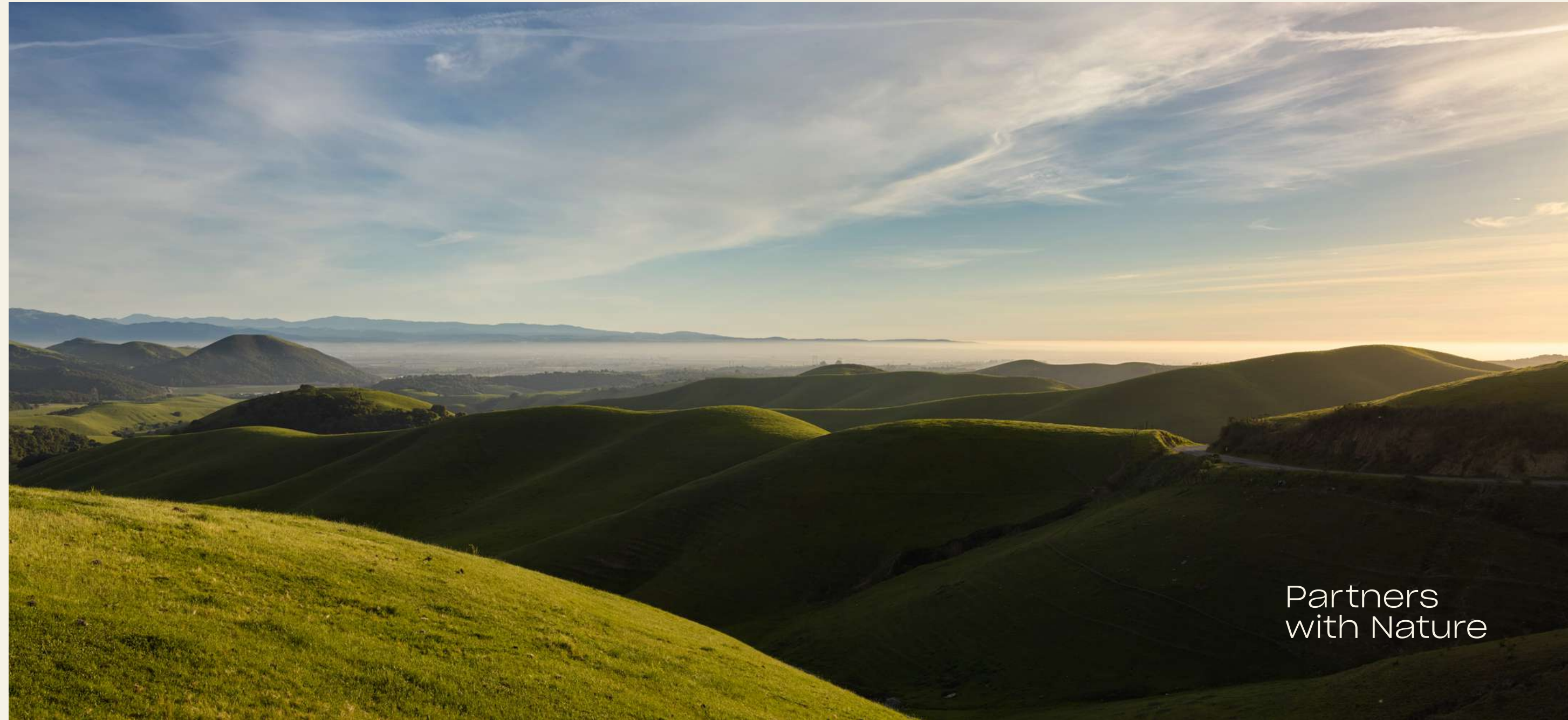
smallholders supported in
seven different countries

Our sustainability ambitions extend beyond agriculture by recognizing that healthy communities are the cornerstone of a sustainable future. The Koppert Foundation, established in 2017, embodies our commitment to enhancing the quality of life and well-being of people around the globe. Through a variety of initiatives, the foundation provides solutions and educational opportunities that positively impact social, economic, environmental, and health circumstances, fostering stronger familial and community bonds.

The Koppert Foundation's mission and structure

The Koppert Foundation is an extension of our mission to make agriculture healthier, safer, and more productive in partnership with nature. Since its inception, the foundation has focused on improving the lives of individuals, particularly smallholders, through sustainable agricultural practices, educational initiatives, and community engagement.

The Koppert Foundation's governance structure includes a board, a steering committee, and three working groups focused on smallholder farming, education and innovation, and social responsibility. This structure ensures that our efforts are well-coordinated and impactful. A general manager oversees the foundation's daily operations.



Partners
with Nature

2023: A year of impactful projects

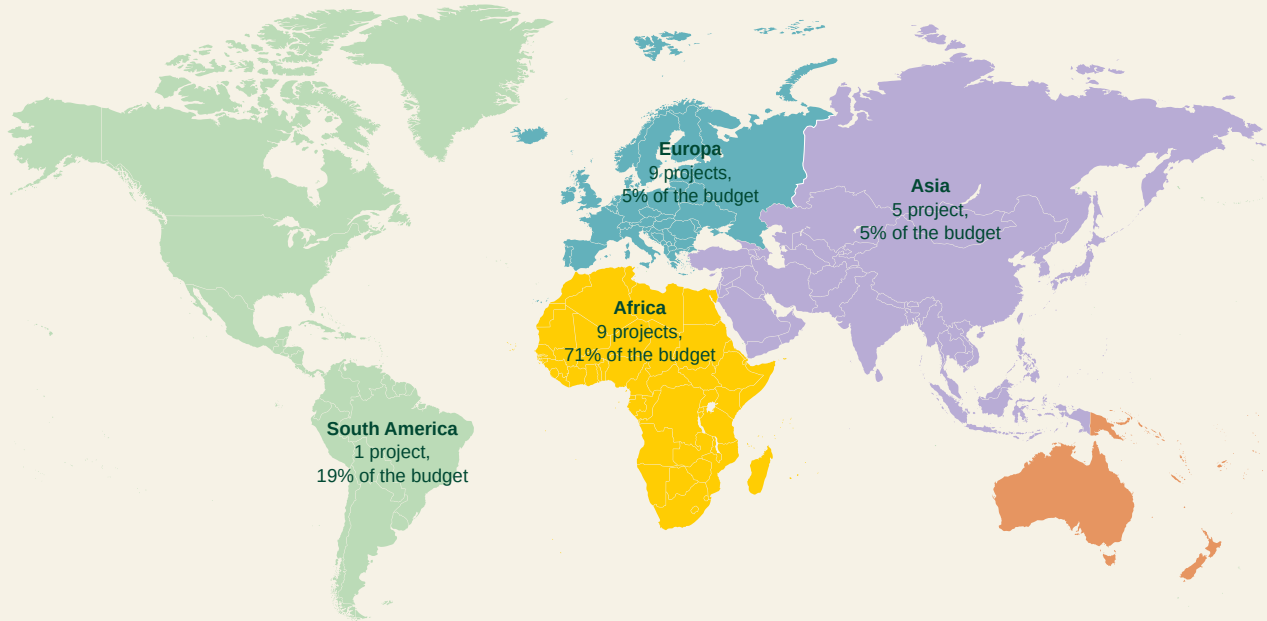
In 2023, the Koppert Foundation supported 24 projects across four continents, demonstrating our global reach and commitment to diverse communities. These projects are categorized into three main areas:

- Smallholder farming:**
Nine projects that supported smallholders in seven countries, extending to 23,150 farmers and their families.
- Social responsibility:**
Twelve projects that involved Koppert employees in various social initiatives.
- Education and innovation:**
Three projects that focused on sustainable food production education.

Highlighting key projects that support smallholders



Geographically, our contributions were distributed as follows:



Guatemala:
Raiz Natura cardamom program
Launched in 2022, the Raiz Natura program enhances sustainable cardamom production in northern Guatemala through collaboration between Heifer Guatemala, the Koppert Foundation, and Popoyan. Over three years, 1,400 growers will pilot Integrated Crop Management. The first phase has already achieved excellent results in seedling development and reducing transplanting time.

Zimbabwe:
Ebenezer Agricultural Training Centre
At the Ebenezer Agricultural Training Centre in Bulawayo, Zimbabwe, young farmers learn sustainable cultivation and natural crop protection with support from the Koppert Foundation and local consultants. Their enthusiasm promotes these practices in their communities, creating a broader impact on environmental responsibility and agricultural sustainability.

India:
Action research on bacterial wilt control in tomatoes
In early 2023, the Koppert Foundation partnered with the East-West Seed Knowledge Foundation (EWS-KT) to promote nature-based farming among smallholders. A research project in Odisha focused on controlling bacterial wilt in tomatoes using Koppert solutions, resulting in significantly lower disease incidence and 60-70% higher yields. Local farmers showed great interest in adopting these practices.

Social responsibility and employee involvement

Syria and Turkey earthquake relief
Following the devastating earthquake in Syria and Turkey in February 2023, the Koppert Foundation swiftly supported emergency relief efforts. Partnering with ZOA in Syria and collaborating with Turkonfed in Turkey, we provided container houses for displaced families, demonstrating our commitment to social responsibility and rapid response to crises.

Private initiatives
Our employees enjoy volunteering for social projects. The Koppert Foundation supported several individual initiatives by making a financial contribution to the organization in question or providing additional time off to undertake activities. Among the initiatives were a sponsored walk for KWF (Dutch Cancer Society), various social gardening projects and St. Nicholas celebrations for families depending on food banks.

Education and knowledge transfer

CABI Invasive Species Compendium
The Koppert Foundation sponsors the CABI Invasive Species Compendium, which provides free access to invaluable and up-to-date information on managing invasive pests. This resource is crucial for smallholders seeking sustainable pest control methods.

EWS-KT training modules
The Koppert Foundation collaborates with EWS-KT to develop training modules on sustainable vegetable production, available through the Grow How website. These resources empower smallholders, enhancing their yields and livelihoods. By focusing on education and social responsibility, the foundation aims to create resilient communities and align sustainability efforts with the needs of vulnerable populations.





Governance

We are committed to establishing clear responsibilities and accountabilities, fostering transparency and instilling a culture of responsibility throughout our organization. We integrate sustainability into our corporate culture via our robust Code of Conduct, ensuring that ethical and sustainable practices are upheld at every level of our operations.

‘The Supervisory Board oversees the actions and decisions of the Board of Directors, safeguarding the interests of shareholders and stakeholders’

Organizational structure

Koppert Group is organized under Dutch law and operates with a two-tier board structure consisting of a Board of Directors and a Supervisory Board. Koppert’s subsidiaries operate in strict compliance with local laws and regulations, ensuring our commitment to ethical and sustainable practices across all regions. Each subsidiary is managed by a general manager and supervised by the Board of Directors.

Our internal control mechanisms include the Four Eyes Principle, also known as the Two-man Rule. This widely used control mechanism mandates that any activity involving a material risk profile must be overseen by a second, independent, and competent individual.

The role of administrative, management and supervisory bodies

Our company is managed by the Board of Directors, which is responsible for our strategic direction and overall governance. In 2023, the Board of Directors comprised René Koppert (Chief

Executive Officer), Martin Koppert (Chief Business Officer), René Ruiter (Chief Business Officer), Joram Oosthoek (Chief Financial Officer/Director of Finance), Peter Maes (Chief Strategy Officer), and Jan van Assche (Chief Financial Officer ad interim).

From 2018 until 2023, the Advisory Board supported the Board of Directors by providing expert advice and guidance on key business decisions. On June 20, 2023, the company’s founder, Peter Koppert, passed away. Until just a few weeks before his death, Peter remained closely involved with Koppert as a member of the Advisory Board. In 2023, the Advisory Board consisted of Peter Koppert, Paul Koppert, Henri Oosthoek, and John Budé.

Workers in the Netherlands are represented by the Works Council. See the section on The role of the Works Council on page 47.

Sustainability oversight

The oversight of our sustainability strategy is delegated to the Sustainability Steering Committee, which oversees the work of the CSRD Implementation Group and the various sustainability focus groups based at Koppert B.V. The committee meets eight times a year and is chaired by the CSO. Also on the committee are the Director of Finance, Director of Operations, Head of Global Marketing & Communication, Total Quality Manager and Sustainability Officer. Topics discussed during the meetings are escalated to the Board of Directors when necessary. See the section on Double Materiality Analysis on page 22.

CSRD Implementation Group

To help us transition to the CSRD’s prescribed reporting requirements, the CSRD Implementation Group was established in 2023 under the supervision of the Director of Finance and the Financial Control Manager. The group consists of the Sustainability Controller, Sustainability Officer, and Sustainability Communication Specialist. In the coming years, additional processes will be established to create a direct link between the sustainability actions of our subsidiaries and the Supervisory Board and Board of Directors.

Sustainability focus groups

From 2019 until 2023, our headquarters hosted five sustainability focus groups. Each group was assigned to create a vision for one of five sustainability focus themes, shaping the path of our sustainability journey (see our Connectivity Matrix on page 28). The focus groups reported back to the Sustainability Steering Committee at least once every quarter. Their main roles were to generate knowledge, initiate sustainability projects, and provide advice.

Integration of sustainability-related performance in incentive schemes

Sustainability is a core focus in the Vision/Traction Organizer (VTO) within the Entrepreneurial Operating System adopted by the Executive Board. The remuneration of Board members is directly tied to the achievement of sustainability targets outlined in the VTO.

Conduct and culture

At Koppert, our corporate culture and business conduct are rooted in our commitment to act with integrity to all our stakeholders: employees, customers, business partners, shareholders, and the wider community in which we operate. In 2019, we established our five core values. Outlined on page 9, these values serve as the cornerstone of our corporate culture and guide us in everything we do. In short, they provide a compass for our actions as a fully aligned international organization.

Code of Conduct

Our core values are embedded in our Code of Conduct, which serves as a vital framework for navigating the complexities of the modern business environment. It translates our values into concrete rules of behavior that apply to all our business activities, ensuring consistency and integrity across the organization. This code applies not only to Board members and employees but also to business partners who work or operate on behalf of Koppert, reinforcing our collective commitment to ethical practices.

Fundamental principles within our Code of Conduct include upholding a safe and healthy work environment that is free from discrimination and intimidation and fostering a culture of equal opportunities in which employees feel involved and empowered. Our business conduct prioritizes the interests of our clients, ensuring that we provide the highest level of professional service with integrity, both inside and outside the workplace. This dedication to ethical behavior not only enhances our internal culture but also solidifies our reputation as a responsible and trustworthy partner in society.

‘Our core values are embedded in our Code of Conduct, which serves as a vital framework for navigating the complexities of the modern business environment’

Violations and whistleblowing

Violations of our core values, Code of Conduct, or laws and regulations are seen as serious breaches of the trust we have built with our stakeholders. We are committed to maintaining an open and transparent environment where suspected violations can be reported through internal channels without fear of retaliation. We guarantee that no employee will face disadvantage or retaliatory measures for reporting in good faith compliance

concerns. This protection is a critical component of our ethical framework as it ensures that our commitment to integrity is upheld at all levels of the organization. In 2024, a whistleblowing channel will be established to provide employees with a confidential means of reporting issues.

While we currently do not have specific policies on anti-corruption or anti-bribery consistent with the United Nations Convention against Corruption, our Code of Conduct comprehensively addresses these issues. It clearly outlines our zero-tolerance stance on corruption and bribery and provides detailed guidelines to prevent such unethical practices. By incorporating these principles into our daily operations, we reinforce our dedication to ethical business conduct and ensure our employees and partners act with the highest level of integrity.

Corporate culture

We foster a vibrant corporate culture through a multi-faceted approach that emphasizes continuous learning and employee engagement. We prioritize open communication with our employees so that every team member feels valued and heard. Additionally, we promote a collaborative environment by organizing team activities and encouraging cross-departmental projects. This not only strengthens interpersonal relationships but also drives innovation and creative problem-solving.

Political advocacy

Political advocacy, or lobbying, means participating in the formation of public policy by communicating a person's or organization's interests to politicians and institutions that create policies and regulatory frameworks affecting their areas of activity or business. When done ethically and responsibly, lobbying is an essential and legitimate part of the public policy process that reflects appropriately balanced interests.

Political influence and lobbying activities in Europe

At Koppert, we recognize the significance of political advocacy in shaping policies that promote sustainability. We engage with policymakers at local, national, and international levels to advocate for policies that support sustainable agriculture practices. We collaborate with government bodies, non-governmental organizations (NGOs), and industry partners to champion initiatives aimed at reducing the environmental impact of agriculture, conserving biodiversity, and promoting the well-being of farmers, growers and communities.

Why do we engage in political advocacy activities?

In today's rapidly evolving landscape, where climate change and sustainability increasingly define our boundaries, political

lobbying has become a crucial tool in calling for regulations that support our business and market position.

Our mission aligns seamlessly with global initiatives such as the Green Deal, Farm to Fork Strategy, and Sustainable Development Goals (SDGs). At the same time, our services and solutions contribute to these goals by promoting sustainable agricultural practices and reducing reliance on chemical interventions. However, the window of opportunity for action is small, and we must act swiftly to capitalize on emerging trends and address pressing challenges.

By engaging in strategic political lobbying, we aim to influence legislation and regulations at both EU and national levels. This approach secures additional market share and enhances our corporate reputation as a leader in sustainable agriculture. As society becomes more critical of the adverse effects of chemical crop protection, there is a growing interest in biological solutions that offer both environmental and economic benefits. We must seize this momentum to underscore the importance of innovation in agriculture and advocate for policies that support the adoption of sustainable practices.

Aim of political advocacy activities

Our political engagement activities aim to promote policies and regulations that support the uptake of biocontrol and low-risk crop protection methods, thereby contributing to the broader goals of sustainable agriculture at both national and EU levels.



Fast-track authorization for sustainable solutions

We advocate for an expedited authorization process for our products to meet the ambitious targets set by national governments and the EU. Accelerating this process ensures that sustainable alternatives are readily available to farmers, thereby facilitating the transition to more sustainable agricultural practices.

Advocating for specialized legislation

We call for the establishment of a dedicated biocontrol law to address this sector's unique needs. A specialized legislative framework would support the development and deployment of biocontrol solutions, fostering innovation and investment in sustainable agriculture.

Influencing policy and regulations

We endeavor to shape policy and legislation at both EU and global levels. By championing policies that create a conducive environment for sustainable agriculture, we position ourselves as leaders in the biocontrol industry and contribute to the future of sustainable farming.

Strategic communication for visibility

Effective communication is critical to showcasing Koppert as a leader in biocontrol solutions. We want to emphasize that sustainability is ingrained in our DNA and that our solutions are derived from nature. Highlighting our expertise and commitment to sustainable practices enhances our visibility and credibility within the industry and beyond.

Stakeholder engagement for collaboration

Engaging with stakeholders across the value chain is essential for driving collective action toward sustainability and fostering innovation. We collaborate with growers, farmers, policymakers, NGOs, and industry partners to engage in dialogue and promote sustainable agricultural practices.

Corporate positioning

Central to our advocacy efforts is the demonstration of our ability to deliver effective biocontrol solutions. Through corporate positioning, we emphasize the efficacy and reliability of our products, reinforcing Koppert as the go-to provider of sustainable alternatives.

In 2023, our Public Affairs (PA) team responded to shifting political priorities and legislative initiatives in the EU by advocating for the 'Sustainable Use of Plant Protection Products proposal, Soil Monitoring law, Nature Restoration law, and New Genomic Techniques proposal. Engagement with European Parliament committees, the European Commission and MEPs helped raise awareness of our company's positions and build political support.

The participation of the CSO in EU40 network meetings and his constructive relationship with the Dutch Permanent Representation in Brussels has furthered our advocacy efforts. In the Netherlands, our PA team engaged with key stakeholders in the agricultural sector, including young farmers' associations, government ministries, and environmental organizations. Successes included getting biological crop protection integrated into the election programs of Dutch political parties.



Governance for political advocacy

Political advocacy is led by the PA team at Koppert. Reporting directly to the CSO, the team aligns advocacy strategies with the company's policy priorities and objectives at national, regional (e.g., EU), and global levels. The Board, which plays a pivotal role in decisions of fundamental importance to the company, regularly reviews and discusses issues and topics related to governmental affairs and political engagement. A national liaison is consulted as needed to address local issues. Currently, such roles exist in Spain, France and the Netherlands.

Transparency in our political advocacy efforts

Koppert adheres to all applicable laws and regulations in our advocacy work, ensuring full compliance and accountability. The company is listed in the EU Transparency Register (REG Number: 852199818450-61), which publicly documents organizations engaged with law and policy-making institutions. Transparency registers are publicly accessible databases that list organizations interacting with governmental and policy-making bodies in specific regions or countries. These registers are essential for ensuring accountability and transparency in lobbying activities.

Representation in 2023

In 2023, we were represented in our lobbying activities by:

- **PA Europe** (REG Number: 11064742654-42) for Regulation (EC) No 1107/2009, SUD, SUR
- **Plantum** (REG Number: 779809814433-48)
- **EPPA SA** (REG Number: 31367501249-92) for Regulation (EC) No 1107/2009

Currently, we are unable to provide detailed information about our global lobbying activities. We recognize that this does not fully meet transparency standards and can potentially impact the effectiveness of our advocacy efforts. Regardless, we remain committed to openness and accountability. We are working to improve our data collection and reporting mechanisms so we can communicate all our efforts to stakeholders.

Effective communication is critical to showcasing Koppert as a leader in biocontrol solutions

About this sustainability report

This report, written to provide all our stakeholders with clear insights into our sustainability strategy and performance, is particularly important in light of our recent partnership with HAL Investments. Announced in early 2024, this partnership aims to strengthen our position and accelerate our international expansion. As a result, our new partner, along with other shareholders and investors, will require sustainability-related information. In addition, as we prepare to comply with the CSRD from FY 2025, we are committed to increasing the positive impacts of our activities and mitigating the negative ones. We believe that the annual reporting process will deepen our understanding of our sustainability performance, enable us to engage with key stakeholders, and support us in making informed business decisions.



Assurances

No limited assurance has been provided for this report. However, in the coming years, we will work closely with an accountant to prepare the limited assurance of the Sustainability Statement in the Annual Report (FY 2025) in compliance with the CSRD. This proactive approach underscores our commitment to transparency and accountability.

The information in this report is for general information purposes only and the information provided is not intended as advice in specific cases. Although we have taken great care in compiling this report and used sources considered reliable, we cannot guarantee the accuracy, completeness and topicality of the information provided. Mistakes cannot always be prevented.

We expressly disclaim any liability with regard to the accuracy, completeness and topicality of the information provided in this report. Therefore, no rights can be derived in any way from the information provided in this report.

We reserve all intellectual property rights and other rights with regard to all information provided in or via this report (including all texts, graphic material and logos). It is not permitted to copy in any way publish, distribute or reproduce this information without the express prior written permission of us or the original rights holder.

Scope of reporting
The data presented in this report is for FY 2023, unless explicitly stated otherwise. The scope of reporting is consistent with the consolidated financial statements of Koppert Group (i.e. Koppert Beheer B.V. and its subsidiaries are included in the consolidated financial statements of Koppert Beheer B.V. unless specified differently. The data published in the chapter on Our workforce on page 46 represents 98.6% of our global workforce. While five out of 34 countries were unable to provide all the required sustainability data, this had no significant impact on the group's sustainability results.

Note that Scope 1 emissions stated in this report do not include emissions from refrigerants. Currently, Scope 3 emissions consist of *Category 4: Upstream transportation and distribution*. We are committed to checking the significance of refrigerants and Scope 3 categories other than Category 4. In the future, and depending on the outcome, data on these topics will be collected and included in the results.

Methodology

Double Materiality Assessment

The Double Materiality Assessment (DMA) was conducted before the publication of the EFRAG Implementation Guidelines for materiality assessment. Therefore, scoring was based on a draft version of guidelines from EFRAG.

Scoring

Each ESRS subtopic has been assessed and scored for impact and financial materiality. A scale of 0 - 5 was used, with 5 being the highest.

Impact materiality is scored for scale (i.e., the gravity or benefit of the damage or improvement), scope (i.e., the percentage of business activities that cause damage or improvement), and irremediability (i.e., the difficulty of repairing a negative impact).

Financial materiality is scored for the size of the financial effects (i.e., the percentage of EDITDA that is potentially impacted).

Both forms of materiality can also concern potential impact, risks and opportunities, for which a likelihood percentage is indicated-

(i.e., the certainty that the impact/risk/opportunity will occur).

Financial materiality threshold

The end score for financial materiality was obtained by multiplying the score for size with the likelihood percentage. When the maximum score of 5 was applied to size, the minimum end score was 0.8. The threshold end score to determine financial materiality was 0.8.

Table 19: Financial materiality scoring thresholds (2023)

Score	Category	Materiality
0 - 0.7	Minimal and Moderate	Not material
0.8 - 1.9	Important	Material
2 - 2.9	Significant	Material
3 - 4	Critical	Material

Impact materiality threshold

The end score for impact materiality was obtained by adding up the scores for scale, scope and irremediability (in case of negative impact) and multiplying the result with the likelihood percentage. When the maximum score of 5 was granted to either scale, scope or irremediability, the minimum end score was 8. The threshold end score to determine impact materiality was 8.

Table 20: Impact materiality scoring thresholds

Score	Category	Materiality
0 - 7.9	Minimal and Moderate	Not material
8 - 9.9	Important	Material
10 - 11.9	Significant	Material
12 - 15	Critical	Material

Since irremediability was inapplicable and not scored, the end scores for topics assessed from a positive impact perspective were lower. Therefore, the scores obtained from a positive impact view on a topic were adjusted to correspond with the Negative Impact Materiality Scale (see Table 21).

Table 21: Adjustment to positive materiality scores

Positive materiality score	Adjusted score
10	13
9	11
8	10
7	9
6	8
5	7
4	5
3	4
2	3
1	2
0	0

Consequently, a positive impact score of 6 or higher would deem the subtopic material. The adjusted scores are used in the materiality matrix as presented in this report.



GHG emissions calculation

Activity data for Scopes 1, 2 and 3 GHG emissions have been collected from subsidiaries and consolidated and multiplied with relevant emission factors (EFs) to calculate total gross GHG emissions. Several sources for EFs were used.

³ The subsidiaries based in the Netherlands are by far the biggest consumers of natural gas and of electricity for EVs. Therefore, EFs for natural gas and for electricity for EVs are drawn from the Dutch EF list.

⁴ US EPA doesn't calculate a residual mix EF for electricity, just an 'output emission rate per MWh'. Therefore, it is used for both the location-based and market-based methods. The latter is used for contracts without energy attributes.

⁵ The vast majority of airfreight is shipped from the Netherlands. Therefore, the EF for a tonne-kilometer of airfreight is drawn from the Dutch EF list.

Table 22: Emission factors used

Source	EF	Scope	For calculation of
UK Government/DEFRA EFs 2023 https://assets.publishing.service.gov.uk/media/649c5358bb13dc0012b2e2b77/ghg-conversion-factors-2023-full-file-update.xlsx	kg CO ₂ e/unit	All subsidiaries	Scope 1, all fuels except electricity for EVs and natural gas for heating. ³
Dutch EF list 2023 https://www.co2emissiefactoren.nl/wp-content/uploads/2023/11/CO2emissiefactoren-2023-okt2023.pdf	kg CO ₂ e/unit	All subsidiaries	Scope 1, electricity for EVs and natural gas for heating. ³
European Supplier Mix 2023 https://www.aib-net.org/facts/european-residual-mix	gr CO ₂ e/kWh per EU country	European subsidiaries	Scope 2, purchased electricity, location-based method.
European Residual Mix 2023 https://www.aib-net.org/facts/european-residual-mix	gr CO ₂ e/kWh per EU country	European subsidiaries	Scope 2, purchased electricity, market-based method for contracts without energy attributes.
EPA eGRID with 2022 Data (latest data available) https://www.epa.gov/system/files/documents/2024-01/egrid2022_data.xlsx	lb CO ₂ e/MWh, US average	United States subsidiaries	Scope 2, purchased electricity, location-based method & market-based method for contracts without energy attributes. ⁴
European Supplier Mix 2023 https://www.aib-net.org/facts/european-residual-mix	gr CO ₂ e/kWh for Great Britain	Other subsidiaries	Scope 2, purchased electricity, location-based method.
European Residual Mix 2023 https://www.aib-net.org/facts/european-residual-mix	gr CO ₂ e/kWh for Great Britain	Other subsidiaries	Scope 2, purchased electricity, market-based method for contracts without energy attributes.
UK Government/DEFRA EFs 2023 https://assets.publishing.service.gov.uk/media/649c5358bb13dc0012b2e2b77/ghg-conversion-factors-2023-full-file-update.xlsx	kg CO ₂ e/kW, UK average grid	All subsidiaries	Scope 2, purchased heat and steam, location-based method & market-based method for contracts without energy attributes.
UK Government/DEFRA EFs 2023 https://assets.publishing.service.gov.uk/media/649c5358bb13dc0012b2e2b77/ghg-conversion-factors-2023-full-file-update.xlsx	kg CO ₂ e/tkm kg CO ₂ e/tmi	All subsidiaries	Scope 3, purchased transport (road, rail and sea).
Dutch EF list 2023 https://www.co2emissiefactoren.nl/wp-content/uploads/2023/11/CO2emissiefactoren-2023-okt2023.pdf	kg CO ₂ e/unit	All subsidiaries	Scope 3, purchased transport (air). ⁵

Content

Report format and accessibility

The report has not been tagged with xHTML or inline XBRL information.

Selection of topics

The selection of topics is based on our Double Materiality Analysis, supplemented by the activities of the Koppert Foundation and ongoing initiatives over the past years.

Forward-looking statements

This sustainability report contains forward-looking statements that reflect our current expectations and projections about future events. These statements are based on assumptions and estimates that, while considered reasonable by our management, are inherently subject to risks, uncertainties, and changes in circumstances. Factors such as regulatory changes, technological advancements, and market dynamics could cause actual results to differ materially from those anticipated in these statements. We undertake no obligation to publicly update or revise any forward-looking statements, whether as a result of new information, future events, or otherwise.

Abbreviations

- CEO - Chief Executive Officer
 - CO₂e - Carbon Dioxide equivalent
 - CSO - Chief Strategy officer
 - CSR_D - Corporate Sustainability Reporting Directive
 - DMA - Double Materiality Assessment
 - DR - Disclosure requirement
 - EEA - European Economic Area
 - EED - Energy Efficiency Directive
 - EFRAG - European Financial Reporting Advisory Group
 - EFs - Emission Factors
 - ESG - Environmental, Social, Governance
 - ESRS - European Sustainability Reporting Standards
- EU - European Union
 - EV - Electric Vehicle
 - EWS-KT - East-West Seed Knowledge Transfer Foundation
 - FY - Fiscal year
 - GHG - Greenhouse Gas
 - HVO - Hydrotreated Vegetable Oil
 - IPM - Integrated Pest Management
 - LED - Light-Emitting Diode
 - MT - Management Team
 - PA - Public Affairs
 - SDGs - Sustainable Development Goals
 - tCO₂e - Tonnes of CO₂-equivalents
 - UN - United Nations

Partners with Nature

Colophon

Text: Judita Varady, Edwin Muijt, Koen Idema
Text editing: Tekstschrijvers
Photography: Koppert, unless indicated otherwise

Contact and information

Media requests: communication@koppert.nl
Copyright: Koppert

Address

Koppert B.V. Headquarters
Veilingweg 14
2651 BE Berkel en Rodenrijs
The Netherlands
+31(0)10-5140444
info@koppert.com