

VIV ERA[®]

**IMPACT REPORT
2024**



**WORKING
TOGETHER FOR
A PLANT-BASED
FUTURE**

FOREWORD

Even though world events have shifted the focus away from sustainability challenges, we believe the pendulum will bounce back towards responsibility. Vivera has decided to keep momentum on its sustainability policies and prepare for the future.

With Vivera recently falling outside the CSRD requirements, we have decided to improve our sustainability reporting by adhering to the **Voluntary Sustainability Reporting Standard (VSME)**.

Related to objectives to improve our impact we see good progress on some and challenges on other. We are happy to report improvement on:

- Reduction of CO₂ emission from 2,54 to 2,37 kg CO₂ per kg of sold product, with still a steep further challenge to meet our 2030 target of 1,55
- Through dedicated continuous improvement policy in the factory significant improvement is realized on waste reduction
- We are very happy to report a very strong improvement of safety of our employees, after a weak 2023. With this strong improvement we have already reached our target for 2030.
- Regarding the well-being of our people the engagement score of employees has improved

Due to difference in the mix of products we have sold the percentage of products sold with Nutriscore A and B has unfortunately declined, encouraging us to launch new products in highest Nutriscore brackets.

Improving our sustainability policies and minimizing negative impacts remains an important part of our priorities. At the moment this report is published, the new company The Vegetarian Butcher Collective has been announced, resulting from the acquisition of The Vegetarian Butcher by Vivera. The companies will be merged with a big ambition to further strongly grow the category of Plantbased meatreplacers at the cost of animal product consumption. We are convinced that reason and responsibility within the majority of consumers eventually will accelerate this strongly needed transition.

Willem van Weede
CEO Vivera



Contents

1. General company information

2. How do we create positive impact?

Enjoying delicious food that's good for the world: that is our mission. Plant-based food is good for the world, comes with health benefits and is tasty too. Read more about the positive impact of plant-based food.

3. How do we monitor our impact?

Read about how we set up impact monitoring here at Vivera.

4. Our goals for 2030 and our results for 2024

We have set ambitious goals for 2030. Read more about our goals for 2030, how we plan to attain these goals and what results we achieved in 2024.

5. Appendices

1. How do we work on our impact?
2. Materiality Analysis
3. Guide to the CO₂ footprint report
4. References



GENERAL COMPANY INFORMATION

At Vivera, we believe in a plant-based future and we have been working to make that vision a reality since 1990. As one of the pioneers of plant-based meat substitutes in Europe, we work every day to create a world where good food goes hand in hand with a better world.

Vivera has been pioneering the development of vegetarian and plant-based products since 1990. Our journey began under the wings of the meat company ENKCO (The Dutch Butchers Combination). In addition to meat production, a vegetarian line was started in 1990, using the knowledge of meat to create tasty vegetarian products. The result? A wide range full of tasty alternatives such as burgers, minced meat, and chicken pieces. Our products are made to surprise – from the perfect texture to the delicious taste, and of course with nutritional values that suit a conscious lifestyle.

In 2017, we decided to shift the focus entirely to plant-based products and sold ENKCO. That focus went hand in hand with a period of strong market growth. That growth led to JBS – a Brazilian meat company – acquiring Vivera. As they also believe in a world with more plant-based proteins, this was a great addition for them. As Vivera, we can pursue our own strategic course within this group, with the support of a large international network.

We now have our headquarters and factory in Holten and a production site in Vriezenveen. With 500 employees, Vivera has become one of the largest producers in Europe. Vivera products are available in more than 27,000 supermarkets in 25 European countries.

Vivera wants more and more people to enjoy plant-based food. Because more plant-based food is necessary to keep our planet livable. Now and in the future for our children. More and more people are taking the step towards plant-based. All you have to do is open up to a small change in your eating habits.

That is why we say:

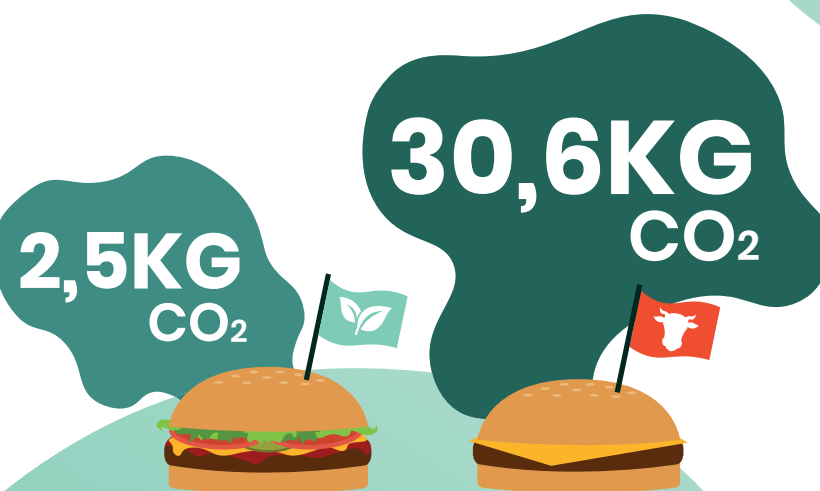
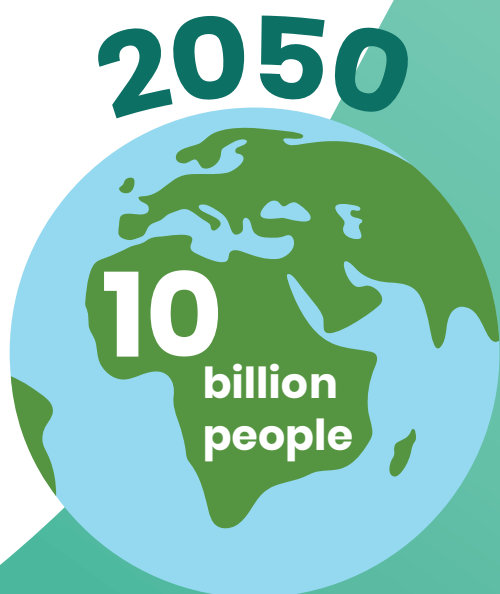
**EAT OPEN
MINDED**

HOW DO WE CREATE POSITIVE IMPACT

Greenhouse gases

Food production leads to lots of CO₂, and these emissions contribute to climate change. Animal-based food products are a major culprit in higher emissions. Plant-based foods are much more climate-friendly. Making 1 kg of beef burger causes 30.5 kg in CO₂ emissions. In contrast, producing 1 kg of vegetarian burger the way we make it here at Vivera releases about 2.5 kg of CO₂ (source: MDPI, see Appendix 4). Therefore, in 2019 we decided to divest our meat processing company Enkco. In doing so, we reduced our emissions and shifted our focus entirely to increasing our plant-based production.

If we all stopped eating meat, we could lower global CO₂ emissions by as much as 14.5% (source: DW, see Appendix 4).



Changing our eating habits

But greenhouse gases aren't the only problem. The world population is still growing, and will probably reach 10 billion people in 2050. One of the biggest challenges is feeding healthy food to all those people without damaging our planet even more. The EAT-Lancet Commission, consisting of 37 prominent scientists from all around the globe, has said that this will essentially only be possible if we change our eating habits. They proposed a 'planetary health diet', lower in animal proteins and higher in plant-based proteins. Eating foods that are better for the world and plant-based also offers health benefits. Plant-based products contain much less saturated fat, reducing the risk of cardiovascular disease (source: Netherlands Nutrition Centre, see Appendix 4). No need to worry about missing out on key nutrients, either. Our products contain lots of soya, which is rich in protein. We also supplement our products with Vitamin B12 and iron here at Vivera, because people who eat a completely plant-based diet may not get enough of those.

Land

Another advantage of plant-based food is that it takes far less land to grow crops. Producing 1 kg of meat takes 7 kg of soya – so it is much more efficient to put that soya straight into meat substitutes instead of feeding it to animals (source: Verduurzaming Nederland, see Appendix 4).



Water

Another sustainability advantage of plant-based food: it takes much less water to produce. According to ProVeg, an organization that promotes more plant-based food, it takes 5 times more water to produce meat compared to our plant-based products (source: ProVeg, Appendix 4).

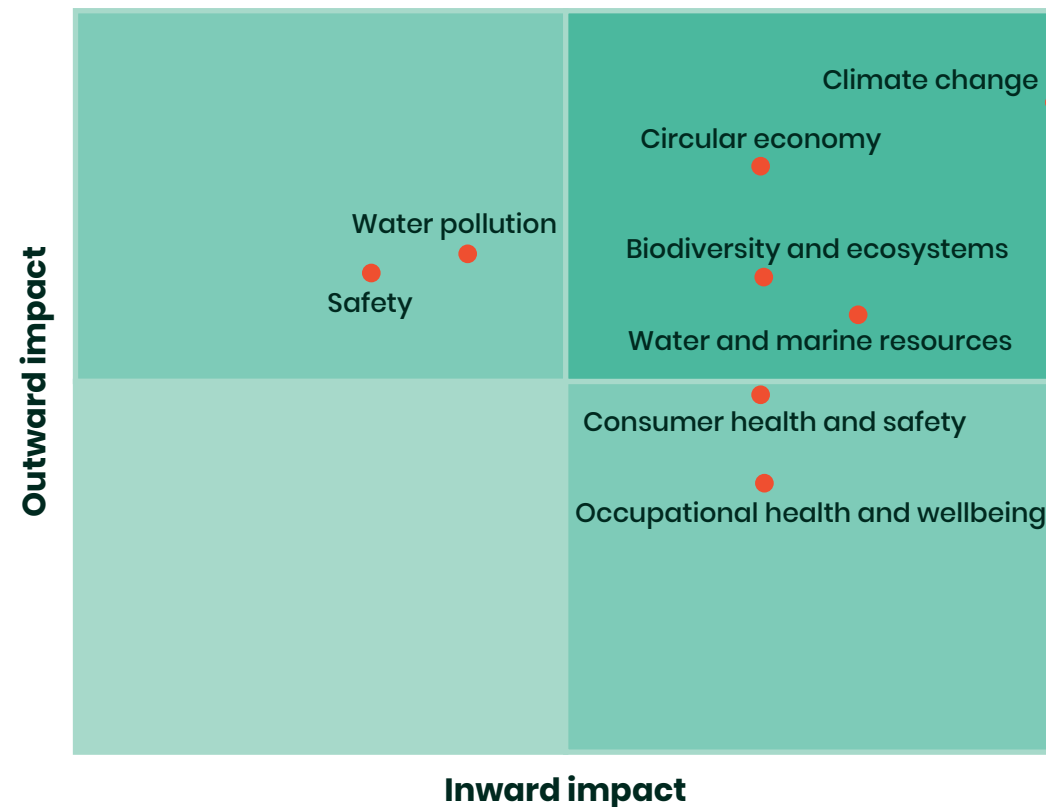
In other words, every piece of meat that you replace with a Vivera product has a direct climate benefit.

HOW DO WE MONITOR OUR IMPACT



Materiality matrix

To maximize our sustainable impact, it is important for us to ensure that we engage our stakeholders in our sustainability strategy. Our stakeholders represent a very diverse group, ranging from our shareholders and employees, consumers and supply partners, to financiers and government authorities. We try to establish engagement through interviews, talks, surveys, and social media. On basis of interviews with our stakeholders and consultation of our steering team we made a double materiality matrix. Two perspectives were considered: how we affect the outside world (outward impact) and how the outside world affects us (inward impact). We looked at this in terms of sustainability impact and financial materiality. We plotted the outward and inward impacts in the following materiality matrix. (See Appendix 2 for tables showing outward and inward impact.)



VSME

Over 2024 we have worked hard to prepare for CSRD coming into place. When beginning of 2025 the Omnibus came into effect it became clear that we do not have to report in accordance with CSRD. Instead of that we decided to align to the VSME (Voluntary Sustainability Reporting standards for Small and Medium sized Enterprises). We have started with the Basic module and based on our materiality matrix we have expanded on topics that are material for us to the comprehensive standard. We have also adjusted the subjects in our materiality matrix to be in

line with the VSME definitions. This means that we report based on Environmental performance, Social performance and Governance. The environmental material topics we report on are Climate change, Biodiversity & Ecosystems, Water & Marine resources and Resource Use & Circular Economy. The social material topics we report on are safety and well-being of our employees, health and safety of consumers and support of communities. Regarding governance we will share how we operate in relation to our shareholder JBS.



HOW DO WE MONITOR OUR IMPACT

Which SDGs will we be working on?

Working from the materiality matrix we created based on input from a number of stakeholders, we identified nine topics that we collectively feel are the most important. Focusing on these topics, we formulated targets for 2030. For a number of targets, we chose a target per kg of product produced. Each and every plant-based product represents advantages for climate, land and water use compared to meat. That means it is important for us to increase our production so we can help more people switch to plant-based products. That's why we set targets that are designed to reduce our impact per kg of finished product.



1. Climate change

We are taking measures to reduce our carbon emissions and helping to work on **SDG 13 Climate Action**.



2. Waste reduction

We are taking measures to be more resource-efficient, contributing to **SDG 12 Responsible Consumption and Production**.



3. Biodiversity

We will be using more organically grown ingredients, contributing to **SDG 15 Life on Land**.



4. Clean water

By increasing organic procurement, we are contributing to **SDG 6 Clean Water and Sanitation**.

5. Water use

We are going to conserve water in our production, contributing to **SDG 6 Clean Water and Sanitation** and **SDG 12 Responsible Consumption and Production**.



6. Employee safety

We are taking measures to ensure the safety of our employees, contributing to **SDG 3 Good Health and Well-being**.

7. Consumer health and safety

The safety and healthiness of our products is a top priority. By providing healthy and food-safe products, we contribute to **SDG 3 Good Health and Well-being**.

8. Health and wellbeing of our employees

We also set a target to improve the health and wellbeing of our employees, contributing to **SDG 3 Good Health and Well-being**.



9. Supporting community initiatives

We support civic organizations in line with **SDG 17 Partnerships for the Goals**.

Proud to be a B Corp

Since May 2023, we can proudly state that we have achieved B Corp certification. Organizations that achieve Benefit Corporation status have proven that they have a major positive impact on people, society and the environment.

There are over 9600 Certified B Corps worldwide, 480 of which are in the Netherlands (April 2025). Fully in line with the principles of the B Corp movement, we actively seek collaboration with other companies and institutions towards a sustainable future. We regularly use the B Corp Impact Assessment tool to assess our impact and pursue ongoing improvement.

Keep learning

We have compiled this report conscientiously, to the best of our knowledge. We do not know everything, and are eager to learn. Questions or suggestions for improvement are welcome at info@vivera.com.

Certified



Corporation

OUR GOALS FOR 2030



GOOD FOR THE PLANET

ENVIRONMENT

Climate change is all around us. That is why it is incredibly important for all of us to take action now. We already started down that road in 2019 by divesting our meat-based activities. When consumers switch to plant-based products, this also leads to lower CO₂ emissions. Still, we also have to look at the CO₂ emissions generated by our own activities. Since 2021, we have divided these into three categories (or scopes). 5.6% of our emissions are in Scope 1: emissions from sources that we own or can control ourselves here at Vivera. Scope 2 is about energy procurement. In 2021, we switched to green electricity. As a result, our Scope 2 emissions are very low. Most of the emissions (about 95%) are in Scope 3: the emissions generated in the chain from raw material to finished product.

Target

Our climate change targets are in line with the Paris Agreement: we aim to reduce total CO₂ emissions in our Scope 1, 2 AND 3 by 45% in 2030. As stated previously, we want to see growth. Selling even more plant-based products is better for the world. However, more growth also means increased emissions, even though the climate ultimately benefits every time a consumer replaces a piece of meat with a Vivera product. We will do everything we can to keep reducing our company's emissions. Rather than setting a target in absolute kg of CO₂ (in accordance with the Paris Agreement), we have opted for a relative percentage:

45% reduction in CO₂ per kg of product sold in 2030.

Strategy

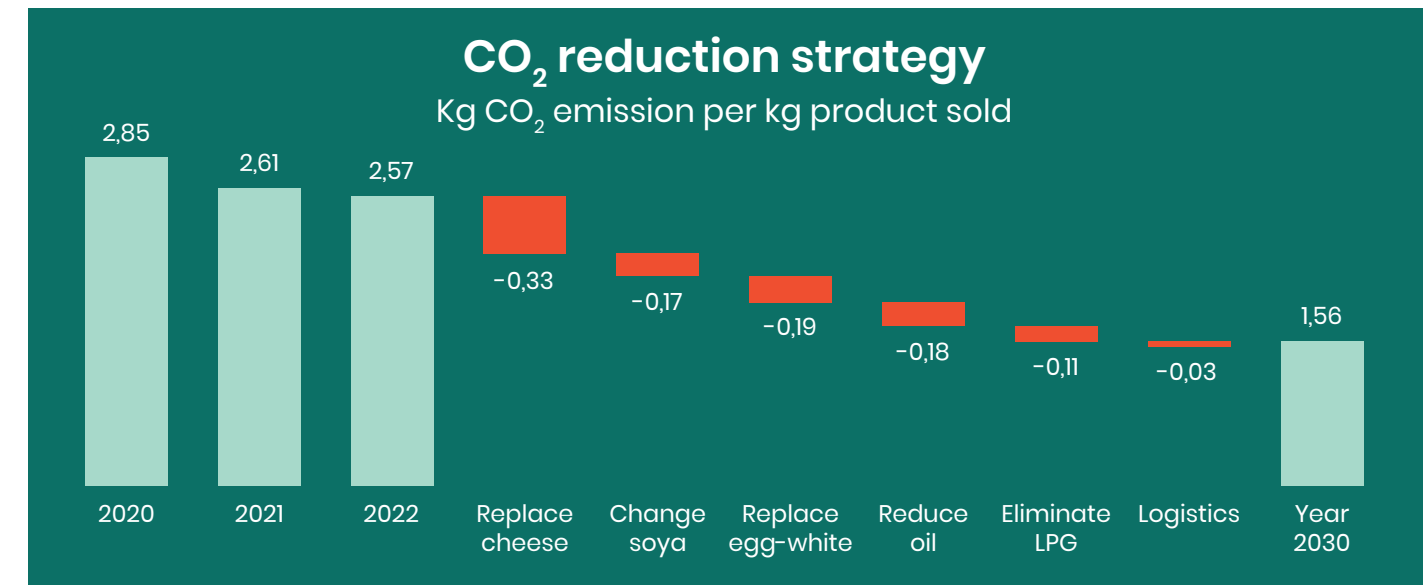
How will we achieve this target? We decided to focus on Scope 1 and Scope 3, because that's where we can make the most difference. Based on our footprint we identified the major contributors in our CO₂ emissions and we made a strategy how to reduce our CO₂ impact. In Scope 1 this is about electrification of our factory in Holten and in scope 3 this is about replacing high emitting raw materials by lower emitting raw materials and reduction of emissions caused by logistics. We have identified the five ingredients that have the biggest impact on our overall emissions and will be using smaller quantities (or replacing them with a more sustainable variety) – but without compromising on taste. We are going to save on our logistics (5% per year until 2030), use less gas overall, and find alternatives with the aim of discontinuing natural gas dependence altogether. All in all, these savings result in lower emissions per kg of product produced, reduced by 45% in 2030.

Risk management

Climate change is a risk for availability of our raw materials. Since several years we have seen an increase in draughts and floods, causing lower harvests of crops. This is a risk for continuous supply of raw materials for our production. We manage this risk by ensuring that for our most

Climate change

13 CLIMATE ACTION



important raw materials we have several suppliers in different geographies. Another risk that is associated with our strategy is net congestion. We want to electrify our operations and logistics but due to net congestion this may be difficult. Therefore we are working together with other companies nearby to see if we can have a joint battery nearby and use each others green electricity.

Performance, practices and future initiatives

In 2024 our CO₂ per kg decreased with 6,5%, from 2,54 CO₂ per kg to 2,37 kg CO₂ per kg sold. In Scope 1 this was caused by a decrease of energy consumption of tofu production. The line has become somewhat more efficient due to several minor optimizations. This saves about 4% on gas and electricity. In Holten, several electrification initiatives have been delayed or halted due to grid limitations in the electricity network.

In scope 3 the decrease was achieved by making recipe adjustments, reducing waste and emissions caused by logistics. The biggest decrease was realized by removing chicken eggwhite in recipes

and by changing some recipes to vegan cheese. We developed a vegan spinach cheese fillet and tested this versus our current spinach cheese fillet in the Netherlands. Unfortunately the product scored much lower so we decided not to replace the recipe in the Netherlands yet, but instead roll this product out in the UK and Germany to test in markets with a less dominant cheese culture. Unfortunately we have now learned that this product was not a success in the UK and Germany which means we need to continue development to find a cheese with less CO₂ impact. Next to these recipe changes we also managed to reduce waste of raw materials which has contributed to lower CO₂ emissions. In the area of logistics reduction of CO₂ emissions was caused by moving stock from Nijkerk to Holten which led to reduction of transport movements. We are glad we were able to make a reduction but also have learned that it is not always easy. We will do our best to achieve the target we set, but realize that it is very ambitious.

GOOD FOR THE PLANET

ENVIRONMENT

Biodiversity is absolutely essential to life on Earth. Without that huge variety of plants, animals and micro-organisms, we cannot have healthy ecosystems. Biodiversity is what allows us to breathe healthy air and eat healthy food. Obviously, there are major ties between biodiversity and climate change. Climate resilience is much higher in a biodiverse natural environment. A UK-based think tank showed that a plant-based diet is vitally important in protecting biodiversity (source: Chatham House, see Appendix 4). Our products help people make that transition to more plant-based protein sources. But it is also important to look at how our activities affect biodiversity. The ingredients used to make our products come from various plants grown for that purpose, and we want to minimize the negative impact from large-scale farming. Woodlands with a lot of biodiversity are turned into green deserts where fertilizers and pesticides are used for agriculture, reducing biodiversity (source: Chatham House, see Appendix 4). Therefore we aim to source more of our ingredients organically. This means that no pesticides and fertilizers can be used which are harmful for biodiversity and ecosystems.

Target

Our goal is to have 25% of our ingredients organically sourced by 2030. The aim is for our products in the 'Quick, Healthy and Natural' group to be all-organic. That includes tofu, falafel and vegetable products. These products use ingredients that can be sourced organically, and they do not contain any ingredients that are banned by organic guidelines. For various reasons, it is more difficult to achieve fully organic sourcing for the products in the 'meat substitutes' category that resemble meat or fish – or at least not without making major concessions in terms of flavour and texture. For example, organic products can only contain flavourings that are derived from the original ingredient that the flavoring is named after. That means that developing a product that tastes like chicken would require us to use a flavouring derived from actual chicken. By definition, this would no longer be vegan, so we cannot use it. We will continue to seek solutions for products that conform to the standards for organic products while remaining fully vegan.

Strategy

To achieve this target of 25% of ingredients organically sourced, there are a few things we need to work on. First of all we will identify which raw materials can be most easily replaced by organically sourced raw materials. Next to that we

Biodiversity & Ecosystems

will start working on organic certification of our production site in Holten. Once we achieve this we will be able to not only source organic raw materials but also sell these with the added value of an organic certificate. We will start by looking at sourcing of vegetables and plant-based protein sources that we buy.

Risk management

One of the main causes of biodiversity loss is deforestation. We source a lot of soya and soya based products and to avoid risk of deforestation we do not source any soya from South America. We source our soya products from North America, China and increasingly

from Europe. We ask our suppliers for statements that no deforestation has taken place to produce soya which is delivered to us. Another ingredient which is often related to deforestation is palm oil. That is why we have decided not to use any palm oil in our products.

Organic sourcing also means more risk of bad harvest and higher prices. That is why we have to make sure that we have several suppliers from different geographies for the organically sourced raw materials.

Performance, practices and future initiatives

In 2024 the percentage of organically sourced raw materials increased from 11 to 12%. This is driven by the growth of our tofu production and the increase of organically sourced soya beans we use. To increase the amount of organically sourced materials we will start working on SKAL certification for Holten. In 2025 we will start investigation of everything that needs to be done and make a plan for this.



GOOD FOR THE PLANET

ENVIRONMENT

We are experiencing higher temperatures due to climate change, and the Netherlands is no exception. Rainfall has been significantly reduced in some years, both in our coastal country and farther inland, causing lower water levels in the major rivers flowing through the Netherlands. This leads to drought and water shortages (source: Rijkswaterstaat, the executive agency of the Ministry of Infrastructure and Water Management, see Appendix 4).

Target

To mitigate water scarcity, our goal is to use 18% less water per kg of product produced.

Strategy

At Vivera, we use water to thoroughly clean our production facilities, as required by food safety standards. We also use a fair amount of water in cooling our production processes and products. In the next few years, we will be exploring ways to reduce water use. We will also be training our people to be more mindful

of how they use water and to see where less water could be used in our day-to-day activities.

Risk management

Our drink water suppliers are flagging problems as the demands exceed the amount that they are permitted to produce. Measures like a mandatory 20% reduction are proposed and may affect Vivera. To mitigate these risks we are staying in good contact with our water suppliers and are following our strategy to reduce water consumption.

Performance, practices and future initiatives

Water consumption decreased slightly. This is partly a result of various operational improvements, which reduced water consumption per kg of product by about 10%. The remainder is a result of the modification of the tofu production line, where cooling water can now be used more efficiently. This reduced water consumption per kg of tofu produced by about 25%. Because the modification was implemented at the end of Q3, its effect in 2024 is still limited.

Water & Marine resources



Total water withdrawal (i.e. water drawn into the boundaries of Vivera)		143.087
Total water withdrawal	m ³	143.087
Total water withdrawal from sites of high water stress	m ³	-
Total water consumption (i.e. difference between water withdrawal and discharge from Vivera's production processes)	m ³	98.451
Total water discharge from Vivera's production processes	m ³	44.636
Total water in liters per kg sold	Liters per kg	8,8



GOOD FOR THE PLANET

ENVIRONMENT

Overall, 30% of food is wasted worldwide (source: FAO, see Appendix 4). Producing these food products requires vast amounts of raw materials, energy and labour. It takes up land and water and generates CO₂ emissions, and then ends up being discarded. Here at Vivera, we focus on recycling waste – and on reducing how much waste we generate.

Target

By 2030, we aim to produce 30% less waste annually per kg of product produced.

Strategy

Our strategy is aligned to the principle of Reduce, Reuse, Recycle. The first focus is on reducing waste in our company. In a production environment, waste can occur due to transitions in production runs, or as a result of variations in actual versus expected demand. We have a KAIZEN (continuous improvement) program at Vivera, with waste reduction as a high priority. KPIs have been defined, and we review the results on a daily and weekly basis to identify additional improvements. We will continue to work on improving our production standards in the coming years to generate even less waste. We will also work in multidisciplinary teams to see how we can reduce waste throughout the chain. For Reuse we have a stream of waste that goes to animal feed and we are looking to at possibilities to see

Resource Use & Circular economy

if we can reuse this stream for food. For Recycle we are looking into increasing the amount of recycled materials in our packaging materials.

Risk management

When reducing the amount of packaging materials and using more recycled materials it is very important to take into account risks for food safety and consumer acceptance. If we reduce plastic in our trays proper testing needs to be done to make sure it does not lead to higher air permeability which can have an effect on food safety and shelf life, ultimately resulting in more food waste. Next to that new packaging needs to be accepted by customers and consumers and this needs to be tested extensively.



GOOD FOR THE PLANET

ENVIRONMENT

Resource Use & Circular economy



Total amount of waste generated		1.330
Hazardous waste		
Non-hazardous waste		1.330
Total amount of waste diverted from disposal		1.330
Hazardous waste		-
Preparation for reuse		
Recycling		
Other recovery operations		
Non hazardous waste	Tonnes	1.330
Preparation for reuse		426
Recycling		175
Food sold as feed		729
Other recovery operations		
Total amount of non-recovered waste		-
Total weight of landfilled waste		
Total weight of incinerated waste		
Total weight of other non-recovered waste		

Performance, practices and future initiatives

General waste, paper and cardboard show a slightly decreasing trend that can be fully explained from the somewhat lower production volume in the Processing department.

The flow of packaged food waste (rejected and returned product) decreased by more than 25%. Adjusted for the approximately 10% lower production in the Processing department, this is still a substantial improvement.

The total weight of packaging as purchased for the main groups within packaging in 2024 was 2476.17 ton. The main groups in 2024 were, PET & PP trays, Carboard boxes, sleeves and labels. The average weight of the packaging was 28.31 grams. An average of 37.95% recycled content was present in the packaging as purchased in 2024.

We did a big project in the Netherlands to reduce plastic by packing mince, chicken pieces and gyros in bags instead of trays. This was a reduction of 60% of packaging materials,

mostly plastic. The products were launched in wk 5 but unfortunately the rotations were lower than the original products that were packed in trays. We discovered there is a big gap between what consumers say they think is important and what they actually buy in the supermarket, the attitude-behaviour gap. Unfortunately this has led to delisting of these.

The main project in 2025 to reduce packaging materials is to reduce the weight of the RPET trays. First factory trials were very positive. Once approved the weight of the RPET trays will be reduced with more than 10%. The recycled content in each tray will also increase from 96.18% to 98.36% of RPET. Final tests and implementation expected in H2 2025.

Another ongoing project is to reduce the size of the cardboard boxes. Current depth of each box is 25.6cm but a depth of 24cm is also acceptable. These shorter boxes have an expected average weight that is around 5% lower than our current boxes. Final tests and implementation expected in 2025.

GOOD FOR OUR PEOPLE

SOCIAL

Our own workforce

Our people are very important for the success of our organization. Below you can find some general numbers regarding our employees.

The number of employees has been stable for years; the inflow in 2024 is a fraction lower than the outflow. Outflow averages 2.5 per month, with a peak in March (6 employees). 55% of employees who left Vivera did so at their own request, the remaining 45% is for other reasons (e.g. due to reaching retirement age). The temporary contracts are mostly annual contracts with the intention of transferring to indefinite terms.

The male-female ratio is about 60-40. Especially middle management is represented only by men. We take this into account when recruiting, but the availability of women at this level is small.

Within Vivera, as of Jan. 1, 2024, we switched to a different collective bargaining agreement. The CLA for convenience food. Because of the business activities, this is the CLA that is most appropriate. This change has brought an improvement in working conditions for employees. For example, a year-end bonus and ATV hours have been added, and the salaries for the CLA positions have been increased significantly.

We do not track training hours. This is because many training sessions take place on the job during working hours. Trainings we organized in 2024 include English language, dealing with cultural differences, giving feedback, leadership, and other individual and legally required trainings.



Total amount of employees (permanent and temporary)		265
Total amount of employees (permanent, temporary, and non-guaranteed hours)		265
Number of temporary contracts		17
Number of permanent contracts		248
Number of non-guaranteed employees		-
Gender (all employees)	Total # of employees (headcount)	
Number of female employees		106
Number of male employees		159
Number of other employees		-
Number of employees outside of the Netherlands		4
Turnover rate		12
Number of employees who left during the reporting year		31
Average of employees during the reporting year		268
Renumeration, collective bargaining and training		
Percentage gap in pay between female and male employees	%	5,09
Average gross hourly pay level of female employees	Average pay per hour	23,11
Average gross hourly pay level of male employees		24,35
Percentage of employees covered by collective bargaining agreements	%	56,98
Number of employees covered by collective bargaining agreements	Total # (headcount)	151
Number of employees		114
Average number of training hours per employee	Total average # of training hours	-
Training hours per employee - female	Number of training hours	N/A
Training hours per employee - male		N/A
Additional general workforce characteristics		
Female-to-male ratio at the management level	F/M gender distribution ratio	0,6
Number of female members at the management level	Total # (headcount)	3
Number of male members at the management level		5
Number of self-employed without personnel who are working exclusively for Vivera		-

GOOD FOR OUR PEOPLE

SOCIAL

The safety of our employees is our highest priority. Safety is a major focus in all our day-to-day activities and is discussed at all levels of the organization.

Target

Our ambition is to not fall short of the companies that are global leaders in safety. We measure safety based on Lost Time Injury Frequency Rate (LTIFR): the number of lost-time injuries occurring in a workplace per 1 million hours worked. Our aim is to get our LTIFR below 1.7 in 2030.

Strategy

We are well aware that safety is a wideranging concept, so our approach to safety encompasses various aspects. We are working to create a culture centered around team safety and accountability. We also take a good, hard look at the role of managers who need to serve as role models in this area and have significant responsibility in creating a culture of safety at Vivera. We are also investing in systems and resources that promote safety. Besides conducting safety assessments and risk analyses, we are also drafting clear working instructions. In close collaboration with our external partner in health and safety, Procorpus, we are working on implementing ergonomic improvements and reducing work-related stress.

Risk management

Risk management is a crucial tool



Safety of our workforce

for ensuring safety within Vivera. By systematically identifying, analyzing, and managing risks, accidents and incidents can be prevented, safety improved, and the risk of damage and injury reduced. We achieve this by, among other things, conducting a Risk Assessment & Evaluation (RI&E). Based on the RI&E results, actions are implemented. These actions are followed up in various meetings between the SHE department and the operational- and other departments.

Furthermore, collaboration with the CAPEX department has been further intensified. The SHE department is involved at an early stage in the purchase of new machinery or other changes within Vivera (e.g., structural modifications).

Performance, practices and future initiatives

We are looking at 2 KPIs to track our performance.

TRIFR is a metric used to calculate the frequency of recordable injuries within an organization. It is determined by normalizing the number of lost-time injuries, medical treatment injuries, and other severe injuries (e.g., limb loss) to a standard number of hours worked, typically per one million hours worked.

LTIFR measures the frequency of injuries that result in lost work time. It represents the number of lost-time injuries per unit of worked hours, typically normalized per million hours worked.

Work-related injuries, fatalities, and work-related ill health

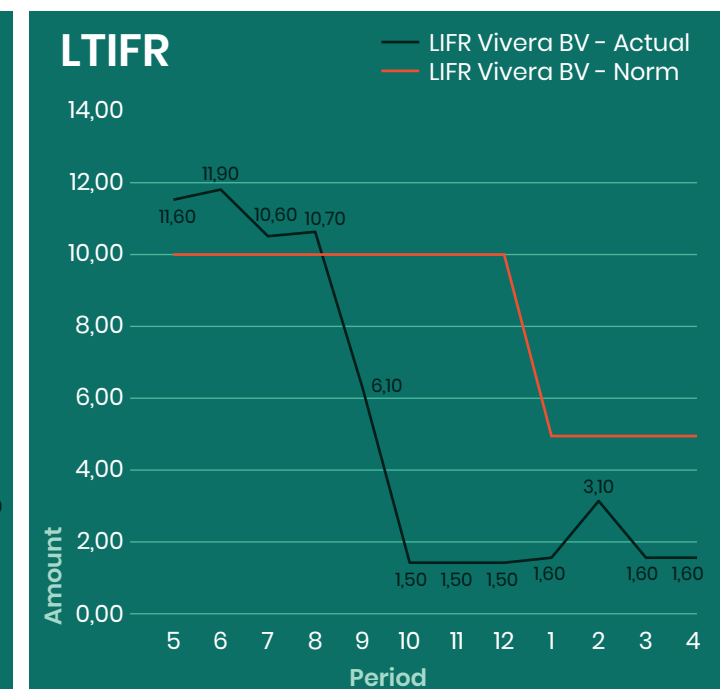
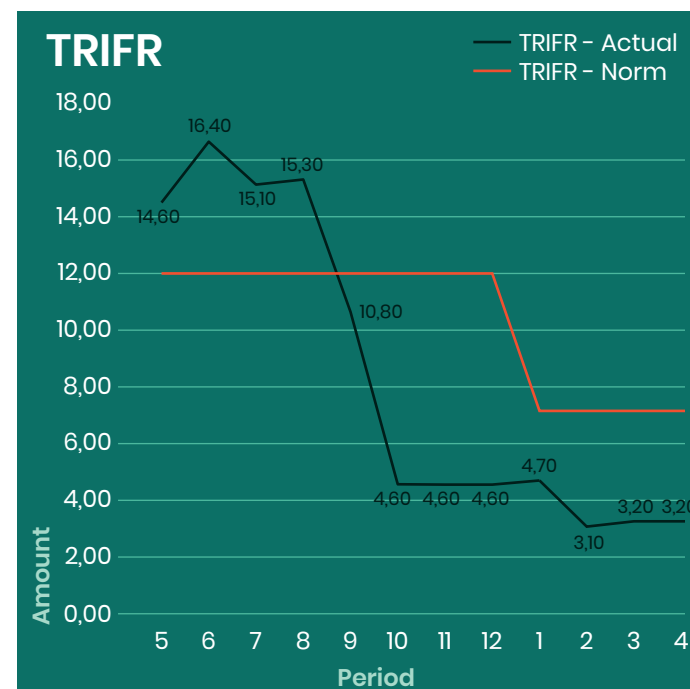
Total recordable injury frequency rate	TRIFR (rate)	4,4
Lost time injury frequency rate	LTIFR (rate)	1,5
Number of work related accidents/injuries	# Number	3
Number of lost time injuries		1
Total number of hours worked by people in own workforce		681.282
Number of fatalities as a result of work-related injuries and work-related ill health		-

We are very satisfied with the progress made. The LTFIR over 2025 was 1,5. That is below the target we set for 2030. The figure over 2023 was 11,7 which was a good wake up call. Therefore in 2024 HBS (Human Behavior Safety) was introduced in Holten, with the intention to roll out to Rijssen and Vriezenveen after taking in learnings from Holten. All employees received training on Last Minute Risk Assessment and this translated in a great improvement. Next to that a machine risk analysis in Holten was completed.

Next to that changes were made to machinery regulation.

Mandatory inspection of high risk machinery was introduced and the definition of safety components now includes software. The regulation now also includes a clear definition of "substantial change" of machinery and the legal consequences of such a change. The recommendation for a in depth study for maintaining and testing emergency features of machines was started. This will be finished and implemented in 2025 Q1.

The development of both KPIs is promising. In the graphs below you can see the improved numbers.



GOOD FOR OUR PEOPLE

SOCIAL

We want our employees to be healthy, feel good and be engaged in their work. This overall concept is summarized as 'employee wellbeing'. We will be measuring this by conducting a survey of our employees. This employee survey measures various aspects of how people perceive their work and where there is room for improvement.

Target

The results will be summarized in an engagement score. We are taking the Employee engagement score as the overall metric. This metric encompasses whether people enjoy their work and get energy from their work, have a feeling of belonging at Vivera and are proud of Vivera. The target for the inspiration score is 7,5.

Strategy

True success begins with people. That's why our wellbeing strategy is built on one clear vision: empowering our employees to thrive — mentally, physically, and in their everyday lives.

Well-being of our workforce

We invest in mental resilience through open conversations, accessible support, and a culture where it's okay to not be okay. We fuel physical health by encouraging movement, healthy routines, and energy-boosting habits. And we support lifestyle balance by promoting flexibility, meaningful connections, and time for what truly matters.

Because when people feel well, they do well. And when we grow our people, our organization follows. Wellbeing is not a benefit — it's a foundation.

Risk management

Wellbeing is more than a feel-good initiative — it's a strategic pillar in risk management. Ignoring employee wellbeing is a silent threat: it leads to burnout, absenteeism, disengagement, and ultimately, underperformance.

Our approach identifies risks early. Through data-driven insights, regular check-ins, and proactive support, we spot the pressure points before they become breaking points. We don't wait for crises — we prevent them.

By embedding wellbeing into our risk strategy, we create a culture of resilience. One where stress is managed, not ignored. Where individuals are supported, not stretched thin. And where sustainable performance becomes the norm, not the exception.

A healthy workforce is a stable workforce. And that is the best risk mitigation there is.

Performance, practices and future initiatives

In 2024 we did an employee satisfaction survey for the 2nd time to follow up the first survey that we conducted in 2023. We see an improvement in terms of engagement. The scores on being an employer increased overall. We invested in this as an organization in 2024. Many points for improvement from the first survey have been picked up. A Vivera party was organized and all teams received a budget for a team activity. A point for improvement that we will work on in 2025 is the theme of communication.



GOOD FOR OUR PEOPLE

SOCIAL

A plant-based diet can have various health benefits. It is high in unsaturated fats, cholesterol-free and contains less saturated fats than meat. A lifestyle with less meat and more wholegrain cereals, more vegetables, more fruits and nuts lowers the risk of cardiovascular disease (source: Netherlands Heart Foundation, see Appendix 4). If no one in the Netherlands changes how they eat, 1.9 million people will die from cardiovascular disease in 2030 (source: Netherlands Nutrition Centre, see Appendix 4). Vivera aims to entice as many people as possible to more deliberately make healthier choices by offering a truly delicious alternative to meat.

Target

To make sure our products are nutritional, we aim for 80% of our range to have a NutriScore of A or B.

Strategy

We will be working on our recipes to improve our NutriScores. Lowering salt levels has the biggest potential for achieving this goal. Salt adds a lot of flavour to our products; since great taste is the most important motivator for consumers to buy, we will reduce salt gradually, so consumers grow accustomed to less salty flavours over time.

Health and safety of consumers

Risk management

Changing of recipes can have effects on taste but also on shelf life. That is why all recipe changes will be tested extensively with consumers and shelf life and microbiological tests will be done to make sure all recipe changes are safe.

Performance, practices and future initiatives

In 2024 the 74% of our products had a Nutriscore A or B. This was a decrease versus the previous year due to changes in the product mix we sold. We will continue to work on improvement of recipes to make them healthier and hope to be back on our target of 80% next year.

Percentage of volume of sold products with NutriScore A or B	%	74
Volume of sold products		16.338.355
Volume of sold products with NutriScore A or B	kg	12.115.975
Number of consumer complaints per million consumer units sold	# complaints / million consumer units	3,91
Number of complaints	# of complaints	320
Number of consumer units sold (in millions)	# of consumer units sold (in millions)	81,90



NUTRI-SCORE



NUTRI-SCORE



NUTRI-SCORE



GOOD FOR OUR PEOPLE

SOCIAL

Supplementing the impact we have on our direct consumers, we also want to make a positive contribution to society as a whole. We pursue this goal by supporting community initiatives at the international, national and local levels.

Target

Our target is to spend 5% of our annual marketing budget on this.

Strategy

Every year, we will be looking for ways to cooperate with organizations that are a good fit for our company at the international, national and local levels. By engaging in these sustainable partnerships, we will be able to make a solid contribution.

Risk management

We want to ensure that our contributions are as effective as can be. That is why we do a good screening of the organisations we work with, and link our contributions to specific projects where we can make a difference and have positive impact.

Performance, practices and future initiatives

In 2024, we spent 5% of our marketing budget on sponsoring. As a food

Supporting community initiatives

producer, we are keenly aware that there are still between 720 and 811 million people still going hungry worldwide (UN, 2020). That's why we support The Hunger Project, an international organization fighting hunger worldwide. Viverra is specifically funding the Gewoha Forest Project in Jabi-Tehnan, Ethiopia. The project aims to improve the local standard of living and increase food security and biodiversity, taking a stand against climate change. The goal is for the local community to become resilient and completely self-sufficient again within 10 years. Due to conflicts between militia groups and the government army it was difficult to reach all communities in the area. As of May the situation improved. In 2024 2143 households were reached in 10 communities and next to planting trees new initiatives were started to grow more grass to prevent cattle from wandering around damaging local vegetation.

At the national level, we work with and support NGOs that are working on the protein transition, such as the Green Protein Alliance, the True Animal Protein Price Coalition and Proveg. We work closely with Proveg to support the Veggie Challenge. This app-based campaign challenges consumers to spend 30 days eating less meat or going completely vegetarian or vegan.

At the local level, we are the main sponsor of the Triathlon in Holten. This major sporting event relies on a thousand volunteers in Holten; as a Holten-based company, we are pleased to support the initiative. 2000 people competed in various triathlons, including a Europe Triathlon Premium Cup, a Europe Triathlon Junior Cup

and various company-based triathlon events. A race (now renamed the Vivera Run) creates an opportunity for as many people as possible to challenge their personal athletic performance, bringing in 400 participants. We support the organization financially and by providing our products.



GOVERNANCE

Vivera is a part of the JBS group, a big meat processing company that originates from Brazil. It is a very large company with worldwide presence and employs over 250.000 people. JBS aims to be the largest protein producer in the world and believes that plant-based proteins have an important role to play in feeding the ever growing world population in a sustainable way. That is why JBS acquired Vivera in 2021 and several other plant-based and cultured meat companies since then. JBS is a very decentrally organized company and Vivera has a clear reporting relationship with JBS. JBS gives a lot of independence and does not interfere with the way Vivera approaches the market or communicates about the advantages of plant-based eating versus meat. Ever since the acquisition JBS has supported Vivera financially and funded expansion of the factory and market investments. Although some consumers do not feel comfortable with the fact that Vivera is owned by a meat processing company, we feel that it is good to have a big stable partner behind us that has great ambitions for plant-based and is willing to support us in achieving his ambitions.

Vivera has two directors who report to the Board of Supervisors. Management of the company is delegated to a management team of 8. Vivera's goal to have a positive impact has been incorporated in article 3 of its Articles of Association: "The objects of the company are: (amongst other things) to have significant positive impact on society and the environment in general through its business operations and activities"



Our goals for 2030 and our achievements over the past few years are neatly summarized below.

B-Corp	Topic	Where are we at now?					Target 2030	Unit of measure	How will we achieve this?
		2020	2021	2022	2023	2024			
Good for the planet	1. Climate change 45% reduction of CO ₂	2,85	2,61	2,56	2,54	2,37	1,55	kg CO ₂ /kg product	Different ingredients, less packaging, electrification
	2. Biodiversity	11%	9%	11%	11,3%	12,0%	25%	% of kg purchased	Using organically grown ingredients
	3. Clean water	11%	9%	11%	11,3%	12,0%	25%	% of kg purchased	Using organically grown ingredients
	4. Water use	8,3	8,1	8,3	9,2	8,8	6,5	ltr/kg	Continuous improvement program
	5. Waste reduction	NA	1.586	1.552	1.616	1.330	1.160	Waste Tonnes	Continuous improvement program
Good for our people	6. Employee safety	NA	10,5	9,4	19,6	1,5	1,7	LTIFR	Safety training
	7. Employee wellbeing	NA	NA	NA	7,0	7,2	7,5	Engagement score	Conduct employee survey and follow up on
Good for society	8. Consumer health and safety		75%	80%	80%	74%	80%	% of volume	Update recipes, lower salt content
	9. Supporting community initiatives	NA	5%	5%	5%	5%	5%	Nutriscore A/B % of marketing budget	Support local and international community initiatives

APPENDIX 1

How do we work on our impact?

Engaging our stakeholders

To maximize our sustainable impact, it is important for us to ensure that we engage our stakeholders in our sustainability strategy. Our stakeholders represent a very diverse group, ranging from employees, consumers, supply partners and NGOs to financiers and government authorities. We try to engage all these people and organizations in all sorts of ways, including interviews, dialogues and surveys. They also have an important say in determining the topics covered in this annual sustainability report.

Sustainability Steering Committee

How can we ensure that our ambitious plans will be carried out to the best of our ability? To ensure that sustainability is firmly anchored in our organization, we established the Sustainability Steering Committee in early 2023. Since it is important to us that sustainability is embraced and expressed throughout the company, the steering committee consists of six managers from six different departments.

1. Bertran Averink

Safety, Health, & Environment Manager

2. Boele de Jong

Chief Financial Officer

3. Jan Lederer

Chief Operations Officer

4. Laura Moolenbeek

Human Resource Manager

5. Karin Löwik

Marketing Director

6. Willem van Weede

Chief Executive Officer

1.



2.



3.



4.



5.



6.



APPENDIX 2

Materiality analysis of Inward Impacts

Engaging our stakeholders

We started exploring our materiality matrix by identifying external influences that affect our organization. These influences are displayed in the inward impact analysis. We then looked at how our company affects our external surroundings. This is displayed in the outward impact analysis. We then combined the inward and outward impacts into the materiality matrix.

ID	Topic	Sub-topic	Sub-sub-topic	Operational context relevant to the (sub-)sub-topic	Cause(s) of the negative financial impact / reason(s) it can continue to exist	Description of financial impact on the organisation	Affected resources (natural, social and economic)	Affected relationships
1	Environment	Climate change		The predecessor from which the brand Viverra evolved was a producer of meat products. Viverra now manufactures plantbased protein products. Its manufacturing processes require a significant amount of energy, for example to freeze and heat products. The production of agricultural raw materials is dependent on fertilizers and machinery which are a major source of greenhouse gas (GHG) emissions.	Continued reliance on fossil fuels, for example as power sources for machinery or other production activities; Continued investment in fossil fuel driven machinery moving towards the energy transition; Environmental effects of climate change, such as extreme weather and droughts, affecting farmland, and therefore impacting production volumes; Client expectations for product CO ₂ performance; Reputational damage.	Investments in machinery and equipment running on renewable energy; Stranded assets; Increased procurement costs of agricultural ingredients; Reduced demand; Fines and lawsuits.	Energy, agricultural raw materials	Government, customers
2	Environment	Pollution	Water pollution	Viverra sources significant amounts of agricultural products. Agricultural production is often paired with use of pesticides and fertilisers. Viverra uses large quantities of water for cleaning facilities and machinery.	Inadequate screening of suppliers, for example in the form of environmental impact assessments; Procurement of uncertified ingredients, meaning environmental risks are higher.	Reputational damage.		Customers
3	Environment	Water and marine resources		Viverra's manufacturing processes require significant amounts of water. The organization produces around 130,000 m ³ of wastewater annually. Upstream in the value chain, arable agriculture requires high-volume water use.	Current rates of water consumption may possibly not be able to be increased due to local regulations, although Viverra has the ambition to expand its operations in Holten; Increased drought in agricultural sourcing regions.	Investments in more water-efficient machinery and equipment; Missed revenue (opportunity costs); Higher procurement costs.	Agricultural raw materials, license to operate	Government, local community
4	Environment	Biodiversity and ecosystems		Viverra sources various agricultural raw materials, including soya, wheat, oils, herbs and spices. Agricultural production is often associated with (intensive) use of fertilizers and other agrochemicals. Viverra uses natural gas combustion to generate heat.	A lack of transparency in value chains under increasing demand for responsibly sourced / certified ingredients and increasing attention from (civil) society for land-use changes in agricultural production that affect biodiversity. Government authorities, such as the EU, are currently developing laws that actively forbid the sourcing of soya and oils. This is expected to require increased efforts from Viverra through processes such as due diligence to guarantee that products are free of deforestation. Additionally this may result in a decrease in the available supply of these commodities and an increase in prices. The emissions of nitrogen compounds by Viverra may potentially pose a constraint on the expansion of its own operations.	Decreased demand; Higher procurement costs; Missed revenue (opportunity costs); Reputational damage.	Agricultural raw materials	Customers
5	Environment	Resource use and circular economy		Viverra is a food manufacturer that is reliant on plastic and cardboard packaging for conservation and marketing purposes. Additionally, as an industrial facility, it produces waste streams that require management.	Stricter legislation on the use of (non-recyclable and/or non-reusable) plastics and other packaging materials; Increased demand for products with circular packaging; Increased costs of raw materials (reinforced by laws and regulations).	Increased procurement costs; Decreased demand.	Packaging materials	Customers

APPENDIX 2

Materiality analysis of Inward Impacts

ID	Topic	Sub-topic	Sub-sub-topic	Operational context relevant to the (sub-)sub-topic	Cause(s) of the negative financial impact / reason(s) it can continue to exist	Description of financial impact on the organisation	Affected resources (natural, social and economic)	Affected relationships
6	Social	Safety		Viverra is a food manufacturer employing around 500 workers. In addition, many external visitors and contractors visit their production premises. The production process involves working with heavy moving equipment, such as dough mixers, heavy objects which need to be moved around, and high temperatures such as frying oil.	Sick leave for employees unable to work due to workrelated injuries; Non-compliance with laws and regulations on workplace safety; Widespread attention (such as through media coverage) for severe incidents.	Fines and lawsuits; Wages of inactive workers; Reputational damage.	Labour	Government, employees
7	Social	Occupational health & wellbeing		Viverra's manufacturing processes include physical-intensive activities, at times in unnatural postures. In addition, food manufacturing and retailing is a fast-paced, dynamic industry which can be demanding to employees. Moreover, Viverra works a lot with migrant workers (mainly from Eastern Europe). In the past, there have been several incidents concerning working and living conditions of migrant workers. Payment of decent/living wages can also be an issue.	Sick leave for employees unable to work due to work-related illness (physical/mental); Loss of human capital; Inadequate monitoring of and investment in decent working and living conditions for migrant workers.	Wages of inactive workers; Low performance due to insufficient access to quality workers; Increased HRM costs (recruitment costs) due to poor employer brand; Reputational damage because of migrant worker scandals.	Labour	Employees
8	Social	Human capital development		Viverra is a food manufacturer, however innovation (and development) of intellectual property, for example recipes or production processes of products, are crucial to the continuity of the organization.	Inadequate investments in employee education and training.	Low performance due to insufficient access to quality workers; Increased HRM costs (recruitment costs) due to poor employer brand.	Labour	Employees
9	Social	Diversity & inclusion		Viverra performs various business activities and therefore has a diverse staff, for example with regard to educational level and nationality.	Human rights violations; Unequal treatment of sub-groups within the organization.	Fines and lawsuits; Increased HRM costs (recruitment costs) due to poor employer brand; Reputational damage.	Labour	Government, employees, customers
10	Social	Consumer health & safety		Viverra produces food products that will be consumed after a period of logistics (storage, transport, retail) by consumers in various countries.	Recalls before distribution; Recalls after distribution; Health damage to consumers; Complaints and lawsuits claiming damages filed by consumers or consumer organizations.	Costs due to withdrawal of products and logistics associated with a recall; Reduced bargaining position due to deteriorated trust among retailers; Reputational damage; Claims and lawsuits by consumers.		Customers
11	Social	Community engagement		Viverra has several locations, with its largest production location in Holten, in the Dutch province of Overijssel. It is one of the larger and more well-known companies in the region.	Disturbance of surrounding community through landscape pollution (visual/noise/smell).	Reputational damage.	License to operate	
12	Governance	Corruption & bribery		Viverra has a wide range of suppliers and its value chains can be long and opaque, starting in non-Western countries where risks of bribery and corruption are higher. Moreover, the food industry has experienced corruption scandals in the past.	Lack of transparency leading to potential contribution to corruption and bribery via value chain.	Reduced access to financial services; Reputational damage.	Financial services	Financial service providers, customers

APPENDIX 2

Materiality analysis of Outward Impacts

ID	Topic	Sub-topic	Sub-sub-topic	Operational context relevant to the (sub-)sub-topic	Causes of the negative or positive impact / reasons it can continue to exist	Description of the impact on the environment, people and society	Source(s)
1	Environment	Climate change		The predecessor from which the brand Viverra evolved was a producer of meat products. Viverra now manufactures plantbased protein products. Its manufacturing processes require a significant amount of energy, for example to freeze and heat products. The production of agricultural raw materials is dependent on fertilizers and machinery which are major source of greenhouse gas (GHG) emissions.	<p>Negative: Energy use by heating and cooling equipment on-site; Production of fertilizers and emission of N₂O during application of fertilizers; Soya production is often associated with potential deforestation which accelerates climate change, especially when value chains are not transparent enough to rule out deforestation, such as through certification.</p> <p>Positive: By changing its core business to products using plant-based proteins and raising awareness of the benefits of plant-based diets, Viverra contributes to the societal shift to diets with a lower CO₂ footprint.</p>	Climate change, as a result of (excessive) GHG emissions, has worldwide consequences for environment, people and society. This includes extreme weather, pollution, and food and resource shortage. Given the current pace of climate change, remediability to levels below 1.5 degrees Celsius is considered unattainable.	4.3 Energy Use, Water Use, Other Emissions Interviews
2	Environment	Pollution	Water pollution	<p>Viverra sources significant amounts of agricultural products. Agricultural production is often paired with use of pesticides and fertilisers.</p> <p>Viverra uses large quantities of water for cleaning facilities and machinery.</p>	<p>Negative: Inappropriate and/or intensive use of fertilizers and pesticides resulting in leakage/contamination.</p> <p>Positive: This water is treated up to standards required by the government using a chemical treatment plant. Cleaning agents are neutralized, and organic matter is removed and used as input for biogas production.</p>	Contamination of rivers, lakes and estuaries resulting in environmental impact and posing health risks to the environment and local communities reliant on these local marine resources.	Interviews
3	Environment	Water and marine resources		Viverra's manufacturing processes require significant amounts of water. The organization produces around 130,000 m ² of wastewater annually. Upstream in the value chain, arable agriculture requires high-volume water use.	<p>Negative: Significant water use during manufacturing processes. Viverra Holten is located in a water-scarce region, so impact is limited.</p> <p>Agricultural production, including irrigation, of (waterintensive) crops. Potentially, some percentage of the sourcing areas of Viverra's raw materials are water-scarce, thus increasing the impact.</p> <p>Positive: By changing its core business to products using plant-based proteins and raising awareness of the benefits of plant-based diets, Viverra contributes to the societal shift to diets associated with lower water consumption, since livestock farming is associated with higher water consumption than arable farming/horticulture.</p>	Depletion of natural water resources, potentially leading to increased local water stress.	4.3 Energy Use, Water Use, Other Emissions earth.org/soybeanproducts-and-itsenvironmental-impact Interviews
4	Environment	Biodiversity and ecosystems		<p>Viverra sources various agricultural raw materials, including soya, wheat, oils, herbs and spices. Agricultural production is often associated with (intensive) use of fertilizers and other agrochemicals.</p> <p>Viverra uses natural gas combustion to generate heat.</p>	<p>Negative: Degrading agricultural practices such as monoculture; soya in particular is highly associated with deforestation and land degradation. For most origins, supply chains are not transparent enough to rule out potential deforestation.</p> <p>Positive: Viverra does not procure soya from South America, and therefore does not contribute to the deforestation with which soya from this continent is heavily associated.</p>	Transformation of natural vegetation or grazing lands to crops, also referred to as land-use change, is likely to increase soil erosion, and thus lead to land degradation. In case of large-scale deforestation, the risk of biodiversity loss is high. The ecosystem services associated with biodiversity are lost when the diversity in species decreases.	wwwf.panda.org/discover/our_focus/food_practice/sustainable_production/soy earth.org/soybean-products-and-its-environmental-impact Interviews

APPENDIX 2

Materiality analysis of Outward Impacts

ID	Topic	Sub-topic	Sub-sub-topic	Operational context relevant to the (sub-)sub-topic	Causes of the negative or positive impact / reasons it can continue to exist	Description of the impact on the environment, people and society	Source(s)
5	Environment	Resource use and circular economy		Vivera is a food manufacturer that is reliant on plastic and cardboard packaging for conservation and marketing purposes. Additionally, as an industrial facility, it produces waste streams that require management.	<p>Negative: Large-scale procurement of virgin/non-renewable (packaging) materials, produced with energy generated from fossil fuels.</p> <p>Positive: Vivera and its suppliers have taken steps to gradually reduce material waste through research or investment in reduced/reusable/recyclable packaging.</p>	Depletion of natural resources for the production of packaging materials; Generation of large (packaging) waste streams leading to (plastic) pollution and emissions. The environmental impact depends on how waste can be / is treated.	Interviews
6	Social	Safety		Vivera is a food manufacturer employing around 500 workers. In addition, many external visitors and contractors visit their production premises. The production process involves working with heavy moving equipment, such as dough mixers, heavy objects which need to be moved around, and high temperatures such as frying oil.	<p>Negative: Regardless of the safety measures currently in place, the risk of exposing workers to potentially lethal and/or irreversible accidents, though small, remains present in everyday operations. In 3 years, 2 accidents happened that were not lethal but did have irreversible consequences.</p> <p>Positive: Due to safety measures taken, reinforced by laws and regulations, no lethal accidents have happened in recent years and most accidents had only minor consequences.</p>	Incidents and, in the worst case, fatalities of Vivera's own employees or hired workers.	<p>1.9_22-07-08-ima-online-rapport-vivera-2021</p> <p>Interviews</p>
7	Social	Occupational health & wellbeing		<p>Vivera's manufacturing processes include physical-intensive activities, at times in unnatural postures. In addition, food manufacturing and retailing is a fast-paced, dynamic industry which can be demanding to employees.</p> <p>Moreover, Vivera works a lot with migrant workers (mainly from Eastern Europe). In the past, there have been several incidents concerning working and living conditions of migrant workers. Payment of decent/living wages can also be an issue.</p>	<p>Negative: Vivera currently does not monitor the pressure that employees experience, so the potential for work-related stress is high.</p> <p>As described under safety, the (work-related) physical wellbeing of employees is more regulated and monitored, also reinforced by laws and regulations. Nonetheless, physical working environments are known to affect the physical wellbeing of workers.</p>	Physical and/or mental disability, at times long term, which can result into (early, permanent) dropout of employees.	<p>1.9_22-07-08-ima-online-rapport-vivera-2021</p> <p>Interviews</p>
8	Social	Human capital development		Vivera is a food manufacturer, however innovation (and development) of intellectual property, for example recipes or production processes of products, are crucial to the continuity of the organization.	Negative: Vivera invests in personal development opportunities, but the risk that these are not sufficient and/or there is insufficient awareness of the possibilities potentially stands in the way of employees growing in their career within/beyond Vivera. The language barrier of the many immigrant workers at Vivera is also a potential obstacle.	The extent to which employers invest in the development of their employees determines their ability to develop in skill, thus affecting wellbeing and economic development.	Interviews

APPENDIX 2

Materiality analysis of Outward Impacts

ID	Topic	Sub-topic	Sub-sub-topic	Operational context relevant to the (sub-)sub-topic	Causes of the negative or positive impact / reasons it can continue to exist	Description of the impact on the environment, people and society	Source(s)
9	Social	Diversity & inclusion		Vivera performs various business activities and therefore has a diverse staff, for example with regard to educational level and nationality.	<p>Negative:</p> <p>The ratio between men and women is balanced, reducing the risk of one gender not feeling at home in the organization. Additionally, Vivera employs many immigrant workers. Insufficient transparency in job descriptions and salaries increases the risk of different groups being treated unequally.</p> <p>Lack of awareness of their rights makes immigrant workers vulnerable to inappropriate conduct by co-workers and/or external visitors.</p>	Feelings of exclusion can lead to decreased mental wellbeing and psychological safety in the workplace. In the worst cases, this leads to longterm mental and/or physical symptoms.	Interviews
10	Social	Consumer health & safety		Vivera produces food products that will be consumed after a period of logistics (storage, transport, retail) by consumers in various countries.	<p>Negative:</p> <p>Vivera produces products that, despite present control measures, are susceptible to contamination and/or spoiling which can harm human health. Risks include improper heating/cooling of products, mismatching packaging and contents, and cross-contamination of products with different ingredients.</p> <p>Vivera produces products that contain animal proteins such as cheese that contain a high amount of salt and fat, resulting in a lower NutriScore.</p> <p>Positive:</p> <p>By changing its core business to products using plant-based proteins and raising awareness of the benefits of plant-based diets, Vivera contributes to diets lower in salt and saturated fats. The national nutrition score for the majority of Vivera products is in the highest category.</p>	Food consumption-related incidents (spoiled/allergens/contaminations), in worst case causing fatalities; Contribution to (un)healthy food consumption / diets resulting into higher/lower risk of health problems.	Interviews
11	Social	Community engagement		Vivera has several locations, with its largest production location in Holten, in the Dutch province of Overijssel. It is one of the larger and more well-known companies in the region.	<p>Positive:</p> <p>As one of the larger and more well-known companies in the region, Vivera can potentially contribute to local developments such as events, sponsorships, job opportunities, education, internships, and innovation or involve local entrepreneurs in their operations, for example by cooperating on local water management or transportation.</p>	Economic development/social cohesion	Interviews
12	Governance	Corruption & bribery		Vivera has a wide range of suppliers and its value chains can be long and opaque, starting in non-Western countries where risks of bribery and corruption are higher. Moreover, the food industry has experienced corruption scandals in the past.	<p>Negative:</p> <p>Insufficient transparency in value chains leaves Vivera potentially vulnerable to contributing to corruption and bribery through its value chains. Possibility of corruption, and absence of educational programs and mechanisms focused on detecting corruption.</p>	Societal damage, primarily in the form of lost tax revenues that can be used to address societal issues.	bis.lexisnexis.co.uk/blog/categories/governance-risk-and-compliance/food-manufacturers-bribery-and-corruption

APPENDIX 3

Guide to CO₂ footprint report

Period

We calculate greenhouse gas emissions based on our fiscal year, which roughly corresponds to a calendar year (1 January 2023 to 31 December 2023).

Organizational boundaries

Our emission calculations start with the cultivation of food products and extraction of raw materials and end when products leave the Vivera production lines and facilities. Emissions associated with downstream transport and distribution or end-of-life processing of products after sale are not included in the 2020–2022 carbon footprint, but we may include them in a subsequent CO₂ footprint.

All the sites operated by Vivera are included: Holten, Rijssen, Vriezenveen and Deventer.

Guidelines

Scope 1 & 2

Emissions are calculated according to the methodology of the Corporate Accounting and Reporting Standard as defined by the Greenhouse Gas (GHG) Protocol.

Scope 3 emissions are calculated according to the Corporate Value Chain Scope 3 Guidance by GHG Protocol (also known as 'Scope 3 guidelines').

Operational boundaries

The GHG Protocol requires organizations to establish and document their operational boundaries and classify their emissions as direct (Scope 1) or indirect (Scope 2 and 3).

Operational boundaries should be reassessed annually by taking into account the changing importance of different sources of carbon emissions, changed data availability and reliability, and new international guidelines.

Emissions

CO₂ emissions, greenhouse gas (GHG) emissions into the atmosphere, are reported in kilograms of carbon dioxide equivalents (CO₂e). This is the universal unit of measurement used to indicate the global warming potential (GWP) of each greenhouse gas, expressed in terms of the GWP of one unit of CO₂. These units are used as a common standard for assessing emissions of various greenhouse gases.

Vivera has concluded that, in line with the operational boundaries, the following emissions fall within the scope of Vivera's CO₂ report.

Calculating emissions

Emissions are calculated using activity data and emission conversion factors based on the following formula:

Emission =

Activity Data * Emission Conversion Factor

Activity data

Activity data is the quantitative measure of an activity level that results in greenhouse gas emissions. It is multiplied by an emission conversion factor to derive the greenhouse gas emissions associated with a process or operation. Activity data includes the number of kilowatt-hours of electricity consumed, the amount of fuel used, the volume of goods purchased, and the distance travelled. Activity data used to calculate greenhouse gas emissions is derived from supplier invoices, meter readings or correspondence exchanged with suppliers.

APPENDIX 3

Guide to CO₂ footprint report

In line with the operational boundaries, Vivera has concluded that the following emissions are within scope of CO₂ reporting for the company:

Scope 1 & 2
Total energy use of the production sites, facilities and vehicles.

Scope 3
Goods and services purchased
The ingredients and packaging materials sourced by Vivera.

Capital assets
The capital assets purchased during the reporting year, such as building materials or machinery.

Fuel and energy-related activities
The emissions associated with the energy used in Vivera’s own operations.

Upstream transport and distribution
Fuel consumed by vehicles and vessels not owned by Vivera, based on the estimated tonne-kilometres of goods to Vivera’s business locations. This also

includes goods stored at internal (Holten) and external (Nijkerk) cold storage locations.

Waste generated during activities
All waste streams produced by Vivera, including: food waste, industrial waste, paper and cardboard, packaged and unpackaged food products, frying oil and other waste.

Business trips
Business trips made by Vivera employees by plane, train and car. Travel in company-leased cars for business purposes is not included in this category; these business trips are reported under Scope 1 & 2.

Employee commuting
The commute by Vivera employees from their homes to Vivera facilities (on a daily basis). The estimated average distance travelled from work to home and the

mode of transport used is self-reported by Vivera employees. Vivera does not currently have primary data about employee commuting.

Upstream leased assets
Not relevant.

Downstream transport and distribution
Transport and logistics executed by parties in the downstream value chain, such as transport from distribution centres to retailers and transport by consumers from retailers to their homes.

Processing of sold products
Not relevant.

Use of sold products
In accordance with the Scope 3 guidelines, food products outside the scope are considered an ‘indirect use-phase emission product’. For these types of products, it is optional to report on how products are used after they are sold.

End-of-life processing of sold products
End-of-life processing of packaging materials.

Downstream leased assets
Not relevant.

Franchises
Not relevant.

Investments
If there are no capital assets.

Scopes	Emission types	In scope
Scope 1 - Direct emissions	Diesel use Petrol use Coolant leakage	Yes Yes Yes
Scope 2 - Indirect emissions	Electricity use	Yes
Scope 3 - Other indirect emissions	Purchased goods and services Capital assets Fuel and energy-related activities Upstream transport and distribution Waste generated during activities Business trips Employee commuting Upstream leased assets Downstream transport and distribution Processing of sold products Use of sold products End-of-life processing of sold products Downstream leased assets Franchises Investments	Yes No Yes Yes Yes Yes Yes N/A No N/A No No N/A N/A No

APPENDIX 4

References

PAGE 4

“Making a beef burger involves about 30.6 kg of CO₂ emissions.”

MDPI (2022). Environmental Life Cycle Assessment of a Novel Cultivated Meat Burger Patty in the United States. www.mdpi.com/2071-1050/14/23/16133

“If we all stopped eating meat, we could lower global CO₂ emissions by as much as 14.5%.”

DW (2022). Fact check: How bad is eating meat for the climate? www.dw.com/en/fact-check-is-eating-meat-bad-for-the-environment/a-63595148

Radically transforming eating habits.

EAT. The EAT-Lancet Commission on Food, Planet, Health. <https://eatforum.org/eat-lancet-commission>

(samenvatting rapport EAT-Lancing Commission: https://eatforum.org/content/uploads/2019/07/EAT-Lancet_Commission_Summary_Report.pdf)

“Plant-based products contain much less saturated fat, reducing the risk of cardiovascular disease.”

Netherlands Heart Foundation (n.d.). More plant-based, less meat and dairy www.hartstichting.nl/gezond-leven/gezond-eten/meer-plantaardig-en-minder-vlees-en-zuivel

“It also uses less water and takes up less farmland. In turn, that is good for biodiversity.”

ProVeg (2017). REDUCING ENVIRONMENTAL POLLUTION BY EATING PLANT-BASED FOODS. www.proveg.com/nl/blog/broeikasgassen-verminderen-plantaardig-eten

Land and water use.

ProVeg (2017). REDUCING ENVIRONMENTAL POLLUTION BY EATING PLANT-BASED FOODS. www.proveg.com/nl/blog/broeikasgassen-verminderen-plantaardig-eten

Milieu Centraal. Meat www.milieucentraal.nl/eten-en-drinken/milieubewust-eten/vlees

“It’s much more efficient to put that soya straight into meat substitutes instead of feeding it to animals.”

Verduurzaming Nederland (2022). De Vegan Challenge www.verduurzamingnederland.nl/vegan-challenge

“According to ProVeg, an organisation that promotes more plant-based food, it takes 5 times more water to produce meat compared to our plant-based products.”

ProVeg (2017). REDUCING ENVIRONMENTAL POLLUTION BY EATING PLANT-BASED FOODS. proveg.com/nl/blog/broeikasgassen-verminderen-plantaardig-eten

PAGE 9

“A UK-based think tank showed that a plant-based diet is vitally important in protecting biodiversity.”

Unric.org (2021) WHAT WE EAT IS THE MAIN REASON FOR DIMINISHING BIODIVERSITY unric.org/nl/onze-voeding-is-de-hoofdoorzaak-van-de-afname-van-biodiversiteit

“The use of artificial fertilizers and pesticides in farming leads to a decrease in biodiversity.”

Unric.org (2021) WHAT WE EAT IS THE MAIN REASON FOR DIMINISHING BIODIVERSITY unric.org/nl/onze-voeding-is-de-hoofdoorzaak-van-de-afname-van-biodiversiteit

PAGE 10

“This leads drought and water shortages.”

Rijkswaterstaat (2023). Drought and water shortages in the Netherlands www.rijkswaterstaat.nl/water/waterbeheer/droogte-en-watertekort

“Overall, 30% of food is wasted worldwide.”

FAO (2011) GLOBAL FOOD LOSSES AND FOOD WASTE <https://fao.org/3/mb060e/mb060e.pdf>

PAGE 12

“A lifestyle with less meat and more wholegrain cereals, more vegetables, more fruits and nuts lowers the risk of cardiovascular disease.”

Netherlands Heart Foundation (n.d.). Which fats are good for your cardiovascular system? www.hartstichting.nl/gezond-leven/gezond-eten/vetten-welke-zijn-goed-voor-je-hart-en-bloedvaten

“If no one makes any changes in the way we eat, 1.9 million people will die from cardiovascular disease in 2030.”

Voedingscentrum (2022) www.voedingscentrum.nl/professionals/huisartsen/hart-en-vaatziekten/wereld-hart-dag-preventie-hart-en-vaatziekten.aspx

