

CSR REPORT

2025

Transparency, accountability and progress.

This report shows where we stand and how we will continue to build a future-proof chain together.





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Our sustainability vision

We are proud to present the third sustainability report of AKOM Ankla Oldenzaal B.V., covering the year 2025. Three reports in, sustainability is no longer a project alongside our business. It is part of how we run it.

For AKOM, sustainability is about more than reducing emissions or complying with regulations. It is about transparency, responsibility and progress. As a private label supplier, our choices directly affect the performance of our customers, so we take responsibility not only for our own operations but for the chain we are part of.

2025 was a year of growth. Alongside our range of drinks, we expanded into a new product category: spreads and conserves. This broadens what we offer our customers, and it also broadens our responsibility.

It was also the year our climate ambitions became formal. In September 2025, the Science Based Targets initiative validated our target: a 63% absolute reduction in our scope 1 and 2 emissions by 2035, compared to 2024. This report is the first to measure our progress against that target.

In 2025 our Scope 1 + 2 emissions fell from 441 Tonne CO₂eq to 392 Tonne CO₂eq putting us ahead of our reduction pathway. We are realistic about what that means: freight transport still accounts for the vast majority of our emissions and the hardest steps are still ahead.

That is why we report as we do. We show where we stand, what we are working towards and where we still need to improve.

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As a family business, we want to take responsibility, not only for our own organization but also for the chain of which we are a part. Sustainability requires choices that are not always the easiest, but which are necessary to maintain trust with customers, partners and employees. Transparency is central to this: we show which steps we are taking, but also which challenges still lie ahead. Only in this way can we continue to build a future-proof organization together.

Jorrit Bartelink
CEO



Factsheet

Our climate target

	Target	Reduce absolute scope 1 and 2 GHG emissions 63% by 2035 from a 2024 base year
	Validated by	Science Based Targets initiative, 25 September 2025
	SBTi ID	40023808
	Temperature alignment	1.5 °C
	Validation route	SME streamlined route
	Scope 3	Committed to measure and reduce; no quantified target required
	Reporting period	1 January – 31 December 2025
	Tool	Milieubarometer
	Method	GHG Protocol

Where we stand

	2024 (base year)	2025
Scope 1 (tCO ₂ e)	429	381
Scope 2, location-based (tCO ₂ e)	12	11
Total (tCO₂e)	441	392
Change vs. base year		-11,11%

At a glance



Freight transport accounts for **95%** of our scope 1 emissions; diesel alone accounts for **94%**.



We are ahead of our linear reduction pathway for 2025 (392 tCO₂e against a pathway point of 416).



100% of our electricity is renewable, partly self-generated with solar panels.

Our emissions and our target

GHG inventory

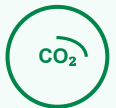
	Base year 2024 (tCO ₂ e)	2025 (tCO ₂ e)	% change
Scope 1 — freight transport (truck diesel, AdBlue, HVO)	406	362	−10,8%
Scope 1 — natural gas	15	17	+16,4%
Scope 1 — company vehicles	8	2	−73%
Scope 1 — total	429	381	−11,1%
Scope 2 — location-based	12	11	−8,3%
Scope 2 — market-based	0,1	0,6	—
Total scope 1 + 2 (location-based)	441	392	−11,11%
Total electricity consumption (MWh)	35,4	54,5	+54%
Renewable electricity (MWh / %)	35,4 / 100%	54,5 / 100%	—
— of which self-generated solar (kWh)	6.760	19.000	+181%



Note on scope 2 and emission factors

Location-based scope 2 emissions are calculated with the average Dutch grid emission factor. This factor fell from 0.328 kg CO₂/kWh in 2024 to 0.268 kg CO₂/kWh in 2025. Our purchased electricity rose by approximately 10% over the same period, so the decrease in our scope 2 emissions reflects a cleaner Dutch grid rather than lower consumption. Applying the 2025 factor to our 2024 base year would change total base year emissions by approximately 0.5%, well below the 5% significance threshold in our recalculation policy. We have therefore not restated our base year.

Our cooling and air-conditioning equipment contains fluorinated gases. No refrigerant was topped up during our 2024 base year or during 2025, and this source therefore contributes zero emissions in both years. Should refrigerant be topped up in a future year, we will account for the resulting emissions and assess the impact on our base year against our recalculation policy.



Scope 3

Under the SME validation route we have committed to measure and reduce our scope 3 emissions, for which no quantified target is required. We do not yet report scope 3 figures. Quantifying our most relevant categories: purchased goods & services and upstream transportation and distribution, requires primary data from suppliers and logistics partners that we do not currently collect systematically. We have chosen not to publish estimates based on generic averages, as figures of that quality would not support credible progress tracking.

We have already taken a first step at product level. Through the PS Impact Score initiative, we are mapping product carbon footprints (PCFs): the CO₂ emissions of individual AKOM products across their life cycle. This gives us and our customers insight into the climate impact of specific products, and it provides the product-level data that our scope 3 inventory for purchased goods and services will build on. Product footprints are not the same as a company-wide scope 3 inventory, so we do not report them as scope 3 emissions in this report. We will begin structural scope 3 data collection in 2027, starting with purchased goods and services and upstream transportation.

Progress & actions

Our progress

Our total scope 1 and 2 emissions fell by **11,1%** compared to our 2024 base year, from **441 to 392 tCO₂e**. This places us ahead of the linear reduction pathway implied by our target, which targets to approximately **416 tCO₂e** for 2025.

The reduction comes from three concrete developments.

 Freight transport	Diesel consumption in our trucks fell from 124.053 to 110.611 litres , a reduction of almost 11% , cutting emissions from this source by around 44 tCO₂e , through efficient logistics. Freight transport nonetheless remains by far our largest source, at 95% of our scope 1 emissions.
 Company vehicles	We replaced petrol and diesel company vehicles with electric ones.
 Solar generation	Our self-generated solar electricity rose from 6.760 to 19.000 kWh , close to a threefold increase.
	On the other hand, our total electricity consumption rose from 35,4 to 54,5 MWh , partly because we now charge more electric vehicles, and our natural gas consumption rose by 16% .

Our pathway

As 95% of our scope 1 emissions come from freight transport, achieving our target depends primarily on decarbonizing our fleet. In 2025 we are ahead of our reduction pathway, but we are realistic about what this means: a single year of improved transport efficiency does not secure a 63% reduction. The steepest part of the work is still ahead, and it depends on technology and infrastructure that are not yet operationally or financially viable at our scale.

In 2026 we are investigating the electrification of one of our trucks. This investigation covers three questions:

 Financial and operational feasibility Does an electric truck fit our routes, delivery schedules and loads in terms of range and charging time and how do its total costs compare to a diesel truck over its lifetime?	 Charging infrastructure on site Can we install the charging capacity an electric truck needs at our location in Oldenzaal and to what extent can we charge it with power from our own solar panels?	 Purchase subsidy The business case depends partly on whether a subsidy is awarded for the purchase.
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Emission reduction initiatives

Initiative	Status	Scope	Estimated annual saving (tCO ₂ e)
Electrification of company cars	Implemented	Scope 1	≈ 10
Expansion of solar panels (6.760 → 19.000 kWh)	Implemented	Scope 2	≈ 4
Electrification of one truck	Feasibility study in 2026 (costs, operations, on-site charging, purchase subsidy)	Scope 1	≈ 60 (≈ 90 scope 1 avoided, ≈ 30 added in scope 2)

Reporting principles



Base year recalculation

We recalculate and restate our 2024 base year emissions when a structural or methodological change affects total base year emissions by 5% or more, including acquisitions, investments and mergers, changes to our organisational or operational boundary, changes in methodology or emission factors, and correction of material errors. Changes below this threshold are recorded internally but do not lead to restatement. The CSR Manager assesses this annually when compiling the inventory; recalculations are approved by the CEO and disclosed in the report of the year in which they occur.



Data quality and verification

Scope 1 and 2 data are based on invoiced consumption data and are not verified by an independent third party. We will assess the value of third-party verification as our reporting matures.



Carbon credits

AKOM does not purchase carbon credits and does not use offsets or avoided emissions in any form to demonstrate progress against our target. All reported reductions occur within our own operations.



Comparability

Our report covering 2023 presented total emissions on a different basis. Those figures have not been restated and are not comparable with the data in this report. All progress is measured against our 2024 base year.

Double Materiality Assessment

Topic	Relevance for AKOM	Impact Materiality	Financial Materiality	Explanation
Pollution Air, Water, Soil (B4)	Low	Low	Low	Our operation causes hardly any direct emissions or pollution outside of CO ₂ .
Biodiversity (B5)	Low	Low	Low	No direct impact from our business activities.
Water Use (B6)	Low	Low	Low	Water consumption in our own operation is minimal and has no significant impact.
Material Use & Circular Economy (B7)	High	High	High	Packaging and waste streams are visible to customers and consumers. Circularity is becoming increasingly important in regulations and customer expectations.
General Characteristics of Employees (B8)	High	High	High	Good employment practices (certainty, contracts, diversity) are essential in a tight labor market.
Employee Health & Safety (B9)	High	High	High	Direct effect on the well-being and deployability (employability/availability) of employees, and therefore on business continuity.
Remuneration, Collective Bargaining & Training (B10)	High	High	High	Salaries and training influence both employee satisfaction and the ability to attract and retain talent.
Value Chain, Communities & Consumers (B11)	High	High	High	Supply chain responsibility and food safety are crucial; errors have direct societal and financial consequences.
Corruption & Bribery (B12)	Medium	Low	High	No incidents, but risks can be substantial due to reputation and customer relationships.

STRATEGIC PILLARS

Social

Our employees

At AKOM, we believe that our employees are the heart of our organization. For us, good employment practices mean providing security, development, and safety. This is why we continuously invest in the well-being and growth of our team.

A safe working environment is also essential to us. In 2025, no work-related incidents or accidents were reported, and absenteeism remained low. We monitor these metrics annually and provide the necessary training and resources to ensure and maintain a safe workplace.



Employees:

2024 → 36
2025 → 38



FTE:

2024 → 26
2025 → 29



Men:

84%



Women:

16%

“

As Quality Manager, I believe that sustainability and quality are inseparable. Food safety, certifications, and responsible processes do more than just ensure compliance; they build trust and ensure continuity throughout the entire supply chain.

Mischa Edelenbos
Quality Manager



Compensation & training

In 2025, our employees completed an average of 15 hours of training.

- **Warehouse Staff:** Practical training in forklift operation and warehouse safety.
- **Quality Assurance (QA) Staff:** Training in certifications and audits.
- **Drivers:** Driving proficiency and safety training.
- **All Staff:** IFS training (Quality & Food Safety).
- **CSR training:** Informative sessions about CSR related themes.

In addition, we support individual educational requests (both administrative and technical). AKOM is also a recognized training company, offering internships for vocational (MBO) and higher professional education (HBO) students.



Remuneration Policy: Above the statutory minimum wage



CLA coverage: Majority covered by a CLA



Exception: Management positions

From 2026 – next steps

- **Well-Being & Vitality:** Launch of a wellness program focused on vitality, workload management, and mental health.
- **Data Security Training**

With these initiatives, we aim not only to contribute to the health and development of our employees but also to prepare AKOM for a future in which sustainability is firmly embedded in our organizational culture.

STRATEGIC PILLARS

Social

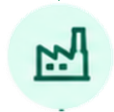
Our value chain

Our value chain consists of several links through which we exert our influence:



Suppliers

From raw materials to packaging. We expect compliance with laws and regulations and encourage sustainability initiatives, such as the use of recycled packaging and responsibly sourced ingredients.



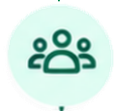
Production & Processing

At our own locations, we have a direct influence on energy consumption, emissions, and waste streams. Here, we are taking active steps toward efficiency and circularity.



Logistics & Distribution

Transport represents a major part of our environmental impact. We are making our logistics more sustainable step by step, while considering the operational and financial feasibility of electrifying our fleet.



Customers & Partners

We collaborate with retail organizations, foodservice providers, and industrial clients. Their expectations regarding transparency, circularity, and CO₂ reduction are increasing.



Consumers

Ultimately, our products reach the consumer. This means we also carry responsibility for quality, safety, and social impact.



Due to our central role in this chain, we have the opportunity not only to implement sustainability internally but also to initiate the dialogue externally and achieve collective improvements.

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Our customers increasingly want to know what sustainable steps we are taking. As a sales organization, we take these inquiries seriously and relay them back into the supply chain to our suppliers and partners. In this way, we work together to build solutions that are valuable from both a commercial and a sustainability perspective.

Tjerk-Jan Jansen
Sales Manager



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Not every procurement decision can be the most sustainable one. However, we ensure that sustainability is always part of the conversation with our customers. This allows us to find the best possible balance between price, quality, and impact together.

Jan Harberink
Sales Manager



STRATEGIC PILLARS

Governance

A solid governance structure is essential for AKOM to achieve our sustainability goals. We view governance as the foundation that enables **transparency, accountability** and **progress**.

Roles & Responsibilities



Board of Directors

Responsible for deciding on the strategic direction, including sustainability goals.



CSR Manager

Coordinates implementation and reporting, and ensures the integration of sustainability into daily operations.



Operational Departments (Purchasing, Logistics, Quality, Marketing)

Directly responsible for executing sustainability initiatives within their respective fields of expertise.

Integrity & Supply Chain Responsibility

We maintain a zero-tolerance policy regarding corruption and bribery. This is safeguarded through contractual agreements with suppliers and internal guidelines.

Furthermore, we take active responsibility for our supply chain: we expect our suppliers to comply with all laws and regulations and encourage them to make sustainable choices.



Zero Tolerance in Practice

- Anti-corruption clauses in supplier contracts.
- Training & awareness programs for employees.
- Reporting hotline & escalation procedures.



“

In marketing and communication, we don't just want to tell the success stories, but rather be honest about the steps we still have to take. By being transparent with customers and consumers, we can show where we truly stand and how we are making progress together with our partners. This is how we build trust in our brand and our approach.

Lieke Bartelink
Content Marketeer



Roadmap towards 2035

Phase 1 – Foundation & awareness (2023)

Core: The launch of our conscious sustainability journey.

Actions: Decision to establish an independent sustainability department; roles and responsibilities defined; focus on internal awareness.

Results: Organizational anchoring and a clear internal structure; sustainability becomes a permanent agenda item for management and team meetings.

Phase 3 – Scaling & integration (2025–2027)

Core: integration of sustainability into policy and operations.

2025: scaling-up trajectory Impulse.Earth; participation in Rabobank Future Fit Showcase & Panel; SBTi commitment completed (target -63% scope 1 & 2 by 2035).

From 2026: active participation in industry events & platforms; Vitality & Corporate Fitness program (well-being + cyber resilience); exploration of scope 3 & sustainable transport solutions.

2027: launch of structural scope 3 data collection.

Phase 5 – Goal achievement & continuous improvement (2031–2035)

Core: full integration and leadership in sustainability.

Goals: -63% scope 1 & 2 emissions; scope 3 reduction; integrated sustainable business model.

Concrete actions: transition to renewable energy & emission-free transport; structural collaboration with supply chain partners on indirect reduction; annual reassessment and stakeholder dialogue.

Phase 2 – Data-driven kick-off & collaboration (2024)

Core: Measuring, learning, and building partnerships.

Actions: Launched the Rabobank Future Fit program; published our first sustainability report (covering 2023); explored strategic partnerships (including Impulse.Earth); initiated internal sustainability training sessions.

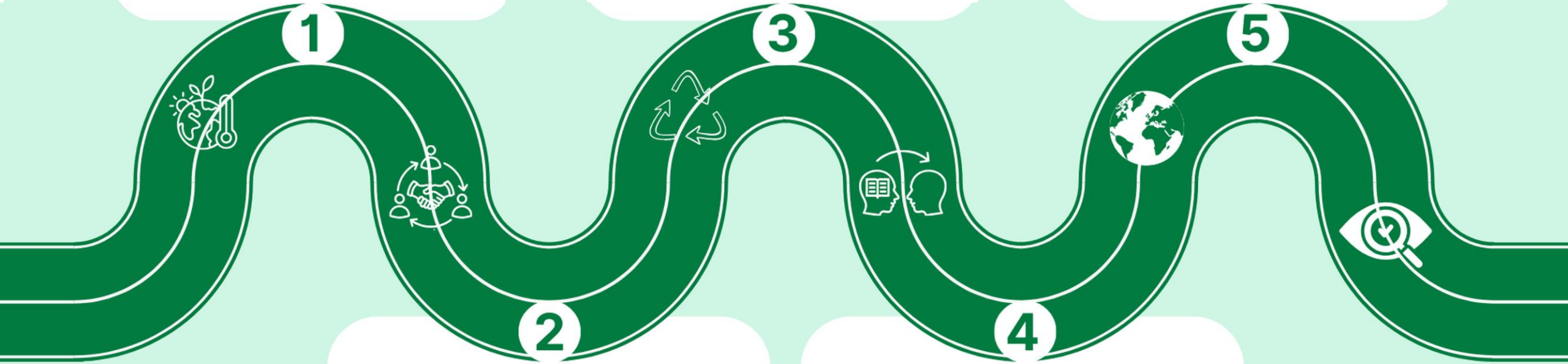
Results: Established CO₂ and energy baselines as a foundation for monitoring; created a framework for collaboration; engaged and trained employees; honored with the Oldenzaal Green Entrepreneurship Award 2024.

Phase 4 – Deepening & supply chain transparency (2028–2030)

Core: A mature ESG approach and knowledge sharing.

Actions: Further refinement of Scope 3 emissions and circularity initiatives.

Results: Comprehensive insight into supply chain and material data; intensive collaboration with suppliers.



Frameworks, certifications & social initiatives

A selection of frameworks, certifications, and social initiatives through which we shape our sustainability approach.

Frameworks



Certifications



Social initiatives



**de Glimlach
van Twente**

**Oldenzaal
voor KWF**
Samen geven we
hoop een gezicht



Contact

We consider it important that our sustainability report is not only read, but also serves as a starting point for dialogue. Do you have questions, suggestions, or would you like to get in touch with us regarding our sustainability approach? Please contact:



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CSR Manager – content and strategy

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Lieke Bartelink

Content Marketeer – design, layout and communication

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your partner in drinks & spreads

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