2024 2025

SUSTAINABILITY REPORT

DUCA FROZEN FOOD

For years, Duca has been a specialist in discovering authentic world snacks

Dear reader,

For Duca, 2024 and 2025 were years of growth and deepening. We delivered more products than ever, but also reflected on what that growth means. Where do our raw materials come from? How are our products made? And what role do we play in the chain that precedes this?

As part of the family business Le Duc, we share the same conviction: delicious food should be available responsibly. Yet Duca is different. We do not produce ourselves, but work with established partners in Asia and Europe. This makes the sustainability challenge more complex, but no less important. Precisely because we do not have everything under our own control, we feel a responsibility to be fully aware of what is happening in our name; step by step, with full transparency.

During this two-year reporting period, we have laid the foundation for more structural sustainability. We started by collecting more supply chain information, which resulted in our first Scope 3 footprint. We also continued working on increasing awareness within our team. In this regard, we aim to develop increasingly clear sustainability frameworks within which we operate. These frameworks relate to packaging reduction, energy efficiency, and supply chain transparency.

These activities have provided important building blocks to make our reporting increasingly comprehensive and precise. Through annual reporting, we hope to gradually gain a better understanding of the most significant negative impact we have and to be able to implement a distinctive policy in response.

We are aware that we still have quite a few steps to take, but the foundation is in order. This is how we get closer every day to truly responsible enjoyment.

On behalf of the Duca team,

Dirk van Muijlwijk

Bauke Wassenaar

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ABOUT THIS REPORT

This sustainability report describes the activities and results of Duca Frozen Food BV for the period from 1 January 2024 to 31 December 2025. The report thus constitutes a biennial report in which we present the progress towards our sustainability goals for 2024 and 2025 in a coherent manner.

Duca is part of Le Duc Beheer, but operates as an independent import and trading organization: we purchase frozen snacks and appetizers from regular partners in Asia and Europe and supply them to customers in Europe.

Although Duca does not fall under the Corporate Sustainability Reporting Directive (CSRD), we consciously choose to report voluntarily, in line with the VSME guideline (Voluntary Sustainability Reporting Standard for SMEs). This approach helps us work step by step towards insight, improvements, and transparency, even when the legal obligation does not yet apply.

Our goal is to report fully according to the CSRD methodology no later than the 2028 financial year, together with the other companies within Le Duc Beheer. This report is therefore both a snapshot and a growth document: it shows where we stand now, what we already know, and the steps we will take in the coming years. Because production largely takes place outside the Netherlands, this report is composed of a combination of our own data (such as transport, energy, and office activities) and information from supply chain partners.

The report is intended for customers, suppliers, employees, and other stakeholders who want insight into how Duca implements responsible business practices. Not as a marketing story, but as an honest overview of what is going well and what could be improved.

Disclaimer

Duca strives for reliable and transparent reporting. We take great care to ensure the accuracy of the information in this report, but cannot guarantee complete accuracy in all cases. For some indicators (such as energy, water, waste, and transport), we are partly dependent on data supplied by external partners or collected manually.

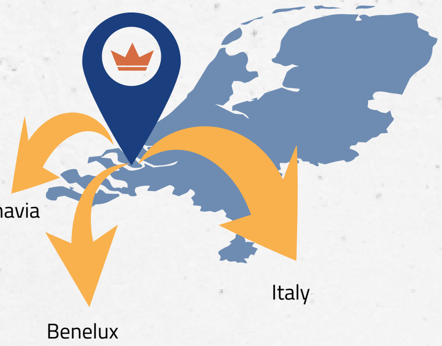
Corrections and updates

Compared to the previous report (2023), various objectives and actions have been refined or merged. The emphasis is now more on raw materials, supply chain transparency, energy, and waste streams, which are monitored over two years in this report. Where objectives have been adjusted or replaced, we provide a brief explanation in the relevant focus area.

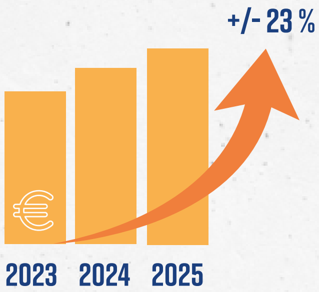
KEY FIGURES

We operate from the Netherlands

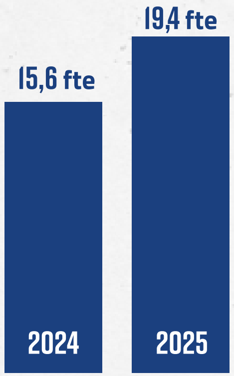
And our sales go to:



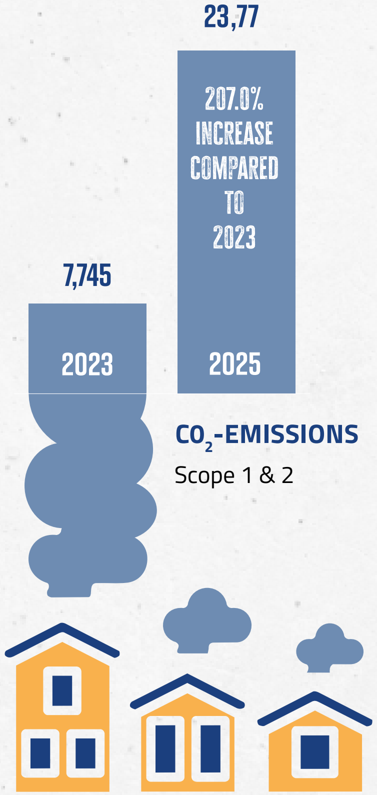
Our revenue growth compared to 2023



Our colleagues



Our footprint:

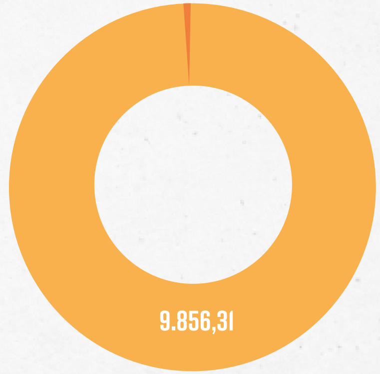


CO_2-EMISSIONS

Scope 1 & 2

The increase can be explained by a rise in the number of petrol kilometers driven compared to 2023, partly due to staff expansion.

Fossil emissions from activities (TCO_2E)



Total fossil emissions: 9.990,09 TCO_2E

Scope 1, 2 & 3

- Scope 3 (99,8%)
- Scope 2 (0%)*
- Scope 1 (0,2%)

Duca trades but does not produce itself. As a result, the vast majority of emissions lie outside its own walls, in the production and supply chains. The greatest opportunities for reduction therefore lie in the partnerships Duca enters into and the ingredients it chooses.

** CO2 released during electricity production. Because Duca purchases 100% green electricity, the Scope 2 emissions are zero.*

1 | WE ARE DUCA FROZEN FOOD

ABOUT DUCA

Since 2006, Duca Frozen Food has been an importer and supplier of frozen snacks and appetizers for foodservice and retail, particularly in the Benelux, Italy, and Scandinavia. We do this under our own brand, Duca, but we also supply products to customers under private label. We work with established production partners in Asia, under the supervision of local colleagues. From Stellendam, we handle sales, purchasing, quality control, logistics, and customer relations; however, we also develop products and ensure quality control from Asia through our own on-site staff.

The quality of the end product is of paramount importance. Duca achieves this by working with small teams, short lines of communication, and a strong entrepreneurial spirit. However, as the company responsible for managing our supply chain, we are also responsible for the conditions under which our products are produced and packaged. We aim to take that responsibility even further.

Our strength lies in the combination of authentic flavors within European quality standards.

Strategy and future

Our course for the coming years revolves around responsible growth. This does not necessarily mean more, but above all better: with insight into impact, less dependence on fossil fuels, and even better collaboration with our suppliers and chain partners.

Our strategic pillars

1. Transparency in the supply chain: knowing what happens (exactly) with our partners.
2. Responsible growth: maintaining product quality with a lower footprint.
3. Data and insight: building a sustainability database via Power BI, linked to production and transport data.

Our partner company

Le Duc Fine Food develops and produces vegetarian and plant-based snacks for foodservice, retail, and out-of-home. Based in the Netherlands, Le Duc works on accessible products where taste, ease of use, and quality take center stage. Innovation focuses primarily on making recipes and processes more sustainable, with attention to plant-based proteins, raw material selection, and efficient production, in line with the growing demand for vegetarian alternatives.

"We are a great company, with great products. If you can convey that even more, and ensure that the origin is demonstrably in order, then that gives a good feeling."

— *Marion van Hooren, Product Manager*

Quality marks and certificates / Products

Halal | Halal labels appear on meat from animals slaughtered according to Islamic laws.

IFS Broker | IFS Broker is a certification system that ensures the safety of products within companies that do not come into contact with products themselves, but resell them directly to their customers.

Smeta | The Sedex Members Ethical Trade Audit is a certification developed for members of the Sedex platform, an initiative to ensure a responsible, safe, and sustainable supply chain, particularly focused on workers and working conditions.

Our products

Chicken

- Nuggets
- Skewers
- Burgers
- Other chicken

Fingerfood

- Dumplings
- Rolls
- Sticks
- Other finger food

Spring rolls

- Vegetables
- Meat-vegetables / Chicken-vegetables
- Other spring rolls

Other

- Pastry (such as spekkoek)
- Vegetables
- Other

2 | SUSTAINABILITY ACCORDING TO DUCA

MATERIAL THEMES

The focus areas of this sustainability report were not arrived at by chance. Together with Duca's sustainability team, we focused on the topics that are most impactful and that are most seen and felt by our employees, as well as the topics that reach us via our supply chain partners.

What is materiality?

Promises are nice, of course, but they must be relevant to our work. That is what materiality entails: the things that influence our work, and over which we, in turn, have an influence. Sustainable packaging is an example of a material theme that we consider important.

Materiality analysis

To gain a better understanding of what we can improve each year and where our priorities lie, we have defined the materiality of a number of themes based on a brief internal analysis. This is based on various interviews and a working session with employees and management. These considerations led to the selection of focus areas in this report.

Sustainability theme	Influence of theme on Duca	Influence of Duca on the theme	Mentioned as important by employees
Waste management	–	+	+
Working conditions	+ +	+ +	+ +
CO2 emissions	+ +	+	+ +
Animal welfare	+	+ +	+
Energy efficiency	+ +	+ +	+
Conscious and healthy nutrition	+	–	+
Transparency and human rights	+	+	+
Packaging (reuse, innovation, etc.)	+	+ +	+ +

DUCA SUSTAINABILITY TEAM

Duca is a trading organization. This means that the vast majority of emissions and impact lie outside its own walls, in the production and supply chains in Asia and Romania. Therefore, the greatest scope for sustainability lies in the choice of partners, raw materials, and packaging. The team working on this dossier on behalf of Duca consists of people with direct knowledge of that chain: from sales and purchasing to product development, quality, and HR.

Let me introduce myself...

Dirk van Muijlwijk – Commercial Director

Dirk is Commercial Director of Duca and the driving force behind the brand's commercial growth. He knows the production partners in Asia like no other and was personally on-site at the factories in China and Thailand in the summer of 2025. His view on sustainability is down-to-earth and practical: meeting market demands, but also understanding why certain choices are made. He views the origin of raw materials, food safety, and animal welfare as the most relevant sustainability themes for Duca, and emphasizes the importance of a course that can be substantiated.

"It is not about shouting loudly. It is about having a good answer to the difficult questions. It is about knowing where you stand and being able to demonstrate why you make certain choices."

Albert Mullens – Sales Manager

Albert is a Sales Manager at Duca and responsible for building commercial relationships with domestic and international clients. He works daily on translating customer wishes into concrete product choices, placing him precisely at the intersection of commerce and responsible business. Retailer sustainability requirements are increasingly becoming part of the sales conversation. Albert sees it as his task to be well-prepared for this, with a compelling narrative and demonstrable objectives.

"Customers are increasingly asking for more than just price and quality. They want to know where a product comes from and why certain choices were made. That requires answers you can substantiate."

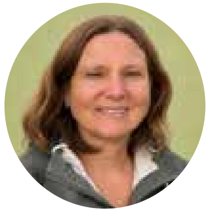
Marion van Hooren – Product Manager

Marion has been working at Le Duc and Duca for eight years and has a broad overview of the entire product portfolio. In her role as product manager, she drives the development of the private labels, collaborates weekly with the development teams in Asia, and monitors the packaging strategy. She is pragmatic about what is already going well and honest about what is still missing. For Duca specifically, she sees the greatest opportunity in demonstrating what is already running responsibly within the supply chain, so that assumptions are replaced by facts.

"We are not working on it enough and are insufficiently aware of where we might already be doing well. That awareness is where it starts.'

Henny van der Stelt – Quality Employee

Henny is a Quality Officer for both Le Duc and Duca and is the primary point of contact for quality matters regarding all production. She maintains contact with suppliers and the quality officers present locally in China and Thailand. All of Duca's production partners are SMETA-certified, which is a basic requirement for major retailers such as Lidl, Aldi, and Albert Heijn. Henny ensures that these standards are met.



"It is good that we have people on-site who regularly visit the factories and conduct audits. But it remains difficult. You don't always see what you don't see. That is precisely why the standards need to be well documented."

Corrie de Bonte – HR Manager

Corrie is HR Manager for Le Duc and also plays a role towards Duca regarding good employership and workplace safety. Duca is growing steadily, and that growth requires structure: an employee handbook, a vitality policy, and clear agreements on behavior and safety. Corrie invests in the human side of work and believes that a safe, fair work environment forms the foundation for everything that follows.

"Being a good employer means not waiting until problems arise. You build the culture before it is overshadowed by growth."

Erik Jamin – Purchase Manager

Erik is responsible for the procurement of raw materials and packaging materials within Le Duc Fine Food. In this role, he has an indirect influence on the sustainability choices made for Duca, ranging from raw material selection to fleet management. Erik works closely with production partners and has built a reputation as someone who looks beyond the lowest price.

"Purchasing is more than price. The choice of a supplier, a raw material, or packaging has consequences that you only see later. That is precisely why it pays to think carefully in advance."

Linda van den Heuvel – Head of marketing
Linda is Head of Marketing and oversees the brand identity of both Le Duc and Duca. In her role, she has insight into the packaging strategy, customer communication, and the positioning of the respective brands. For Duca, she sees opportunities to strengthen the brand, including in the area of corporate social responsibility. For her, a sustainability report is not only a document of accountability but also an instrument to provide internal direction and build external trust.

"When you have your own brand, you also have more freedom to show what you stand for. Duca is growing rapidly. This is the moment to clearly define that brand identity in this area as well."

DASHBOARD 2023

An overview of the objectives we set for ourselves in the first sustainability report 2023.

Focus area	Theme/objective (2023)	Status 24/25	Follow-up/action 2026
Energy	Halving the CO_2 footprint of production in 2030 compared to 2019 (relative emissions kg CO_2 per kg product)	Not yet measurable	
Energy	No CO_2 emissions in 2050 (zero emissions scope 1 and 2)	On track	Continue monitoring and making the transport/lease fleet more sustainable.
Raw materials/Packaging	100% recyclable packaging by 2025	Not achieved	Continue monitoring and making the transport/lease fleet more sustainable.
Raw materials	Action plan for Better Life animal raw materials	Not achieved	Animal welfare supplier screening; exploration of LCA per product category.
Waste & Residual Streams	Action plan to minimize food waste / residual streams	Not achieved	Complete waste separation plan and collection of chain waste data (2025).
Supply chain responsibility	SMETA/SEDEX certification for all suppliers	Partially executed	Formulating points for improvement regarding animal welfare at our suppliers.
Good Governance & Employer-ship	Drafting a Code of Conduct (2024)	Not achieved	Adoption and implementation 2026 (also for suppliers).

3 | FOCUS AREAS

FOCUS AREAS I

ENERGY & CLIMATE

Energy is used in the production, transport, storage, and further distribution of our snacks. This includes baking, cooling, freezing, packaging, and transporting our products. Naturally, these are indispensable steps in the process, but they also contribute to greenhouse gas emissions and, consequently, to climate change.

Because the vast majority of Duca's production takes place in Thailand, China, and Romania, our CO2 emissions are located within our supply chain and we have no direct influence over them. For 2023, we are reporting on the CO2 emissions of our own Scope 1.2 for the first time. We had a Scope 3 footprint calculated for the 2025 financial year, and this confirms our suspicion. Over 99% of our CO2 emissions are located within the supply chain, making this the starting point for targeted choices to reduce them step by step.

"I would like to see more evidence that production in China is done responsibly – also in terms of CO_2 impact and transport."

— Marion van Hooren

In practice

Scope 1, 2

At our offices, we use green energy of Dutch origin. Just as in 2023, the emissions are entirely attributable to the use of lease cars with petrol or diesel engines.

In 2023 and 2025, we conducted a CO2 analysis of our own direct emissions (scope 1.2). What stands out is that CO2 emissions have increased by 207% compared to 2023. These emissions are entirely attributable to the use of cars and can be partly explained by the increased number of permanent employees.

Year	CO_2 emissions (tCO_2e)	Percentage reduction compared to 2023
2023	4,745	
2024	23,77	207,0%

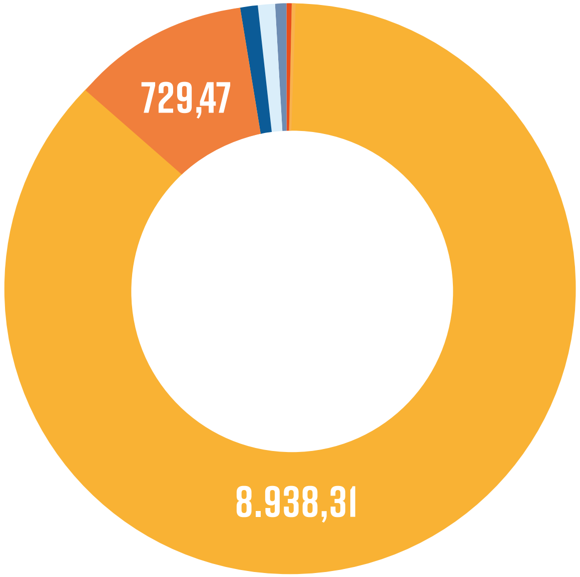
Scope 3

Over 99% of our total emissions are located in the supply chain. The procurement of raw materials and services accounts for more than 90% of emissions, and that comes as no surprise. Duca purchases ready-made snacks that are produced in Asia and Romania. Only the spekkoek is made in the Netherlands.

These Scope 3 analyses were conducted based on general CO2 figures that meet the standards of the GHG protocol. Consequently, no CO2 figures specific to our supply chain have been used yet. This represents significant potential for improvement. By inquiring with our suppliers about their specific product carbon footprints (PCFs), we can better steer towards reduction. It gives us the opportunity to engage in further dialogue with our suppliers regarding how they can optimize their production processes and ensure, for example, electrification.

For instance, we know that electric ovens are used for spring roll production. Therefore, gas frying is not used. However, we have not yet mapped out the energy conditions under which all our Duca snacks are produced. The use of green energy by our international partners is also unknown to us. There are ample opportunities for improvement.

FOSSIL EMISSIONS FROM ACTIVITY (TCo2e)



TOTAL FOSSIL EMISSIONS: 9,856.31 TCO2E

- 3.1 Purchased goods and services (90.7%)
- 3.4 Upstream transport and distribution (7.4%)
- 3.8 Upstream leased assets (1.2%)
- 3.9 Downstream transport and distribution (0.6%)
- 3.3 Fuel and energy related activities (0.1%)
- 3.6 Business trips (<0.1%)

Transport in the chain

Duca's production takes place in various countries such as China, Thailand, and Romania, which means that most goods must be transported over long distances to the Netherlands before reaching our customers. A small portion of our production takes place in the Netherlands. Upstream transport (scope 3.4) represents 7.4% of our total scope 3 emissions, making it the second-largest source of emissions in our value chain after Goods & Services (scope 3.1). Products from Asia are shipped in containers by sea vessel, while our ready-to-eat cheese snacks arrive in Stellendam from Romania by road.

This logistics structure faces significant challenges. For example, long transport distances entail geopolitical and economic risks, such as rising transport costs and supply uncertainty.

Ultimately, we aim for a future-proof logistics chain that is not only cost-efficient but also contributes to our climate objectives. Through smart choices in transport and production locations, we strive to structurally reduce Scope 3.4 emissions, in line with our ambition to create a responsible and resilient value chain.

Upstream CO_2 Emissions by Transport Method

Country	Type of transport	Emissions $TC0_2$
Transport China	Maritime shipping (bulk)	179,99
Transport Netherlands	Truck (bulk)	56,44
Transport Romania	Truck (bulk)	95,71

Science Based Targets Initiative

Key retail clients of Duca are asking us to prepare for SBTi validation. As Duca, we take this request seriously and are considering a concrete approach. Since our Scope 3 analysis was only recently presented to us, we intend to analyze these findings in 2026 and prepare for a concrete reduction strategy. Once this is available and we have a better understanding of how we can reduce costs within our supply chain, we will also consider SBTi validation.

SBTi: Scientifically based climate targets for companies

The Science Based Targets initiative (SBTi) is a global initiative that helps companies and financial institutions set ambitious, science-based emission reduction targets. These targets are aligned with the latest climate science and the Paris Agreement to limit global warming to 1.5°C. SBTi provides a clear framework, sector-specific guidelines, and independent validation of targets, enabling organizations to ensure their contribution to a net-zero economy.

Globally, more than 10,000 companies have already established verified, scientifically substantiated targets, demonstrating that corporate climate action is possible on a large scale. By participating in SBTi, organizations can stimulate innovation, promote sustainable growth, and strengthen their role in combating the climate crisis.

FOCUS AREAS 2

RAW MATERIALS & PACKAGING

Our products are carefully composed of raw materials such as chicken, dough, vegetables, and cheese, and are primarily produced outside the Netherlands in China, Thailand, and Romania. To maintain good control over key risks such as animal welfare, food safety, and traceability, it is essential that we ensure a good and reliable relationship with our partners.

Responsibility for our raw materials begins with ensuring food safety. While this remains our primary focus, we are aware that our responsibility extends further. Our local partners meet high quality standards such as GFSI, but not yet European labels like Beter Leven, ASC, or Global GAP. This means that we cannot demonstrate that our animal-based ingredients meet the same welfare and environmental requirements as in the Netherlands. This is an important area of focus to better understand where we stand regarding CO2, animal welfare, and working conditions. It also provides us with insight into the possibilities of bringing our packaging in Asia up to our European standards.

In practice

Grip on the supply chain
Duca has been working for years with a small number of regular production partners in Thailand and China, with whom we maintain close relationships — often for more than a decade. Lines of communication are short and direct, thanks in part to our local colleagues, such as Andy and Suntaree, with whom we are in daily contact regarding quality, food safety, and delivery reliability.

This applies particularly to topics such as energy consumption, CO_2 impact, and animal welfare, for which we still have little structured information. Moreover, transparency regarding audit results is limited because reports often remain with the producer. As a result, while we have operational control over product quality, we still have insufficient formal control over sustainability.

"If we do our job well, with the right monitoring and reports like this, we ensure that we can really get to work. You make it easier to start a conversation about sustainable improvements."

— Erik Jamin, Purchase manager

To close this gap, we are focusing on three concrete steps:

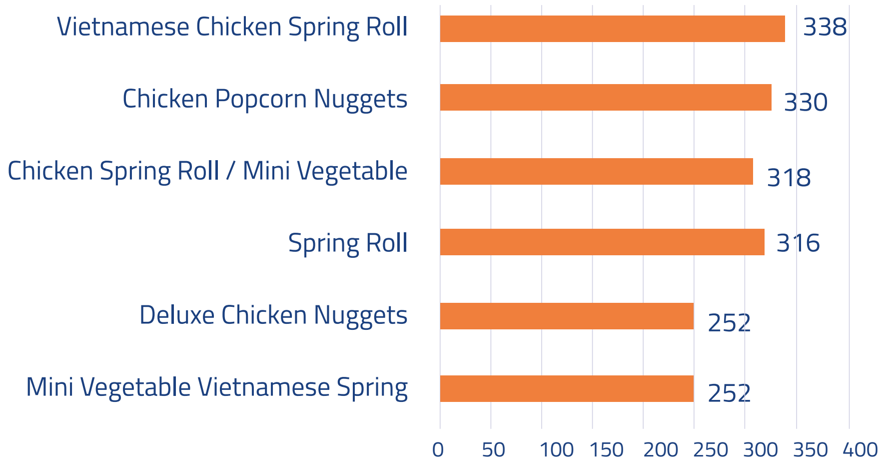
- Sustainability as a permanent agenda item in negotiations with suppliers, whereby we structurally incorporate SMETA audits and LCA studies into our contractual agreements.
- Collaborating with our on-site QA/R&D teams to collect and share data via platforms such as SEDEX, so that we can report more consistently on our supply chain impact by 2026 at the latest.
- Pilots with suppliers to increase transparency, for example by jointly monitoring energy and CO_2 data and linking it to our sustainability goals.

Supply chain independence and CO_2 reduction

Duca's biggest sustainability challenge is that 99% of CO_2 emissions are located in the supply chain, while the company itself has limited influence on production processes in Asia. This calls for a proactive, collaborative approach. Therefore, in 2026, Duca will request Product Carbon Footprints (PCFs) from its top 5 suppliers so that it can hold targeted discussions on energy efficiency, electrification, and transport optimization.

The Scope 3 analysis for 2025 gives us insight into the impact of the ready-to-eat snacks we buy and which of our finished products have the highest footprint. For instance, the relative emissions of chicken products are higher than those of plant-based products, and cheese, on average, has a higher footprint than chicken. An overview:

Top purchasing products in terms of emissions (tCO_2e)



Human rights and working conditions

At Duca, responsible sourcing of raw materials and semi-finished products in Romania, Thailand, and China goes beyond product quality alone. We work exclusively with producers who demonstrably meet international standards for working conditions, safety, and hygiene. All factories in our supply chain undergo regular SMETA audits (via the SEDEX platform), in which not only production processes but also human rights, working hours, wages, and safety standards are critically assessed. These audits are conducted by an external agency and form the basis for our risk assessments and supplier selection.

We recognize that working conditions in Asia are complex, particularly due to cultural differences, manual labor, and labor mobility. Therefore, we invest not only in inspections but also in training, awareness, and local responsibility at our suppliers. Through intensive collaboration with our on-site QA teams, we strive for a supply chain in which every worker—from farmer to factory floor—works under safe, fair, and dignified conditions. This is not only a moral obligation but also a strategic prerequisite for future-proof and reliable production.

Animal welfare

Duca considers animal welfare an integral part of responsible food production. All suppliers are required to comply with internationally recognized animal welfare certifications, particularly for chicken, our most important animal raw material. This requirement is enforced through contractual agreements and regular audits by our own on-site staff, supplemented by annual analyses of critical points such as antibiotic use and feed origin. In this way, we safeguard the health and welfare of animals throughout our supply chain.

However, we acknowledge that insight into origin and production conditions is not always complete. As a buyer, we are partly dependent on external producers and supply chain partners, and the information they make available. To gain more control over this, we are working closely with these partners to inventory existing data and explore where additional insights are possible. In doing so, we are investigating whether analytical methods such as a life cycle analysis (LCA) can contribute to a clearer picture, but we are not there yet.

Our goal is clear: to work step-by-step towards greater transparency and substantiation, within the frameworks of international supply chains and external production. We aim to be able to report more consistently on animal welfare by 2026 at the latest, so that we do more than just meet minimum standards. After all, we are committed to ethical meat production. Through this approach, we strengthen trust in our products and contribute to a responsible food chain.

Ideally, we assess chicken products against standards comparable to those used by the Beter Leven quality mark in the Netherlands.

This frame of reference helps us gain insight into where our supply chains align with these standards and where differences exist. We view this overview as a starting point for discussions with suppliers and for determining realistic next steps towards improvement, within the context of external production and international supply chains.

Better Life 1 star – broilers (2023, version 5.2)

Category	Requirement / Condition	Explanation
General	Supply chain quality mark mandatory	All links in the chain (farming, slaughterhouse, processor, packaging) must be certified and inspected annually.
Animal density	Max. 12 chickens/m^2 or 25 kg/m^2	Lower stocking density than standard (16–20/m^2). More living space improves animal welfare and air quality.
Breed / growth	Only slow-growing varieties are allowed	Growth rate max. ±45 g/day. Improved hoof health and fewer foot-pad lesions.
Slaughter age	At least 56 days	By comparison: conven-tional chicken is often slaughtered after 35–40 days.
Housing	Covered run-out man-datory (≥ 20% stable area)	To be completed no later than 1 Jan 2027 (transiti-onal arrangement due to nitrogen permits).
Interior space	Full litter floor	Straw, wood shavings, or similar material must be present.
Relief	Natural light manda-tory	Through windows or light shafts; at least 3% of stable surface area.
Enrichment	Distraction material available	Straw bales, peck stones, hanging toys or similar.
Feeding beha-vior	Distraction material available	Stimulates natural foraging behavior (ground pecking).
Outdoor clima-te/veranda	Scattering feed daily	At least 20% of stable surface area; must pro-vide shelter and fresh air.
Slaughter	Covered veranda or run-out area	No ritual slaughter without stunning is permitted.
Control & com-pliance	Annual audit and sta-ble measurement	By an accredited institution (e.g. COKZ, SGS, Kiwa).
Transitional arrangement	Exception for delays in the permit process	Valid through 2027; the stable must comply with other welfare requirements.
Comparison with standard	More space, slower growth, natural light, enrichment	Result: better animal health, lower antibiotic use.

Packaging & Circularity

Duca's packaging strategy is primarily aimed at product protection during complex logistics journeys by sea and land. The current combination of coated inner packaging and double-walled cardboard outer boxes is functionally necessary to withstand moisture, extreme temperature variations, and physical stress during transport; particularly in Asian climate zones, where humidity and rough handling exert additional pressure on packaging integrity. This solution meets high quality and safety requirements but is relatively material-intensive and has not yet been certified based on sustainability criteria.

Packaging and Packaging Waste Regulation (PPWR)

The PPWR sets strict requirements for the recyclability and sustainability of packaging. For Duca, with its complex logistics chain, this is both an opportunity and a challenge. Current packaging is functional, but not always sustainable. In 2026, Duca will launch an LCA study to test alternatives, such as PE-coated boxes and FSC cardboard, without compromising product protection. The goal: to demonstrate by 2027 that 50% of all packaging is 100% recyclable, in line with the PPWR.

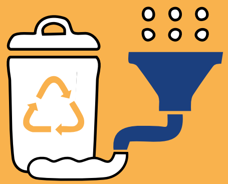
Our ambition is clear: to gradually evolve towards packaging that is both transport-safe and more recyclable, with greater transparency regarding origin and environmental impact.

In concrete terms, this means:

- Reduction of material usage through thinner film and lighter outer boxes, without compromising product quality.
- Optimization of packaging formats to improve transport efficiency and recyclability.
- Pilots with alternative materials, such as PE coatings and FSC cardboard, in collaboration with retailers and suppliers.
- Monitoring and reporting of progress, so that we can demonstrate in 2027 that our packaging meets both functional and sustainability requirements.

FOCUS AREAS 3

WASTE, FOOD WASTE & RESIDUAL



Waste and residual streams are inevitably generated during food production. For Duca, limiting these is an opportunity to reduce our footprint. Although production is not directly within our control, it is important for us to make clear agreements regarding this in our relationship with international partners. Packaging residues, cutting waste, and films are generated there that are rarely returned or recycled. Because Duca only stores and transports goods in the Netherlands, there is hardly any waste. When breakage does occur during storage, these figures are not yet recorded.

In practice

Reducing surpluses
Duca collaborates with retailers (such as Lidl and Jumbo) to optimize packaging formats to reduce film surpluses. This is achieved, for example, through better coordination with suppliers and more flexible production management, inspired by the tighter inventory control in Duca's Chinese operations. By better aligning our purchasing and production processes, we strive for a supply chain where waste is minimized and materials remain in the cycle for as long as possible.

Waste and recyclability
As a food producer, we share responsibility for where our product packaging ends up. The choices to move towards recycled cardboard and recycled PE coatings for our packaging not only offer a sustainability benefit (as described in the previous focus area) but also improve recyclability. Wherever possible, we look at the supply chain to see where we can consistently implement choices for more biodegradable materials.

Our Scope 3 analysis shows that the very limited office waste that we at Duca do separate is registered at Le Duc Fine Food. This is because there is a shared office location.

Waste

Food waste is a major area of focus for every food-producing company. Because the production of Duca products does not take place within our own circle of influence, no waste figures are available. This means that only by questioning our chain partners more closely about their approach can this lead to insight and potential improvements.

FOCUS AREAS 4

Duca is a company with a relatively small team and a wide reach. The company collaborates with its parent company, Le Duc Fine Food, on employership, safety, and good governance. The organization has a pleasant family culture: open, down-to-earth, and people-oriented. Everyone knows each other, but the growth of recent years has lengthened lines of communication and diffused responsibilities.

In practice

Employership

Duca falls under the Convenience Food Collective Labour Agreement (CLA). All employees are remunerated in accordance with or above the applicable CLA scales. In addition, Duca maintains its own salary structure, developed under the name Le Duc/Duca, which serves as a framework for fair and consistent remuneration within the organization..

Food safety and quality

At Duca, food safety is not optional, but an absolute prerequisite for our business operations. All suppliers in our chain are GFSI certified and undergo rigorous assessments through risk analyses, detailed surveys, and regular on-site audits conducted by our local QA/R&D teams in Thailand and China. This systematic approach ensures a stable and reliable supplier base. Non-compliance, such as contamination with foreign objects, leads directly to corrective measures or the termination of the partnership. Annual monitoring of critical parameters, including antibiotic residues in chicken, underscores our commitment to safe and pure products.

The challenge lies in translating European quality standards into local practices in Asia, where manual labor and other production conditions play a role. Duca therefore invests in training, awareness, and transparency among suppliers, and in continuous dialogue with stakeholders.

Good Governance and Culture

Good governance is essential for achieving our sustainability goals. The Executive Board and management play a crucial role in developing and implementing sustainability strategies. By 2026, we would like to build a clear structure in which sustainability carries more weight within the organization's strategic decisions. We also aim to incorporate more sustainability policy into our policies. We hope to invest in this over the coming years.

Works Council

Duca does not (yet) have its own Works Council (OR) and is not required to do so given its size. Duca employees are indirectly represented through the Works Council of sister company Le Duc Fine Food, which operates at the same location.

SUCCESS STORIES & ACTION POINTS 2026

FOCUS AREA 1 | ENERGY & CLIMATE

Success stories:

- Use of green energy in Stellendam (scope 1,2)
- Scope 3 analysis performed

Action points 2026:

- Action plan to better monitor CO2
- Action plan to gain control and reduce CO2 emissions in the supply chain
- Recording and analyzing energy consumption per production partner
- Substantiating claims regarding energy consumption
- Making transport impact explicit

FOCUS AREA 2 | RAW MATERIALS & PACKAGING

Success stories:

- Palm oil largely replaced by rapeseed oil
- All of Duca's production partners are SMETA certified. Thinner films for kg branded packaging from 70/75 microns to 50 microns

Action points 2026:

- Developing a clear proprietary standard regarding animal welfare
- Including animal welfare criteria in supplier audits and comparing them with the Dutch BLK standard
- Preparing packaging for PPWR in 2030
- Exploring alternatives to replace outer boxes with a smaller duplex alternative
- Exploring the implementation of FSC certification
- Starting discussions with suppliers about the availability of sustainability data

FOCUS AREA 3 | WASTE, WASTE & RESIDUAL

Action points 2026:

- Exploration of waste and waste reduction initiatives at production partners
- Explore local recycling initiatives at production partners
- Annual reporting of waste and residual stream volumes

FOCUS AREA 4 | EMPLOYERSHIP, QUALITY, SAFETY & GOOD GOVERNANCE

Action points 2026:

- Adoption and implementation of the Duca Code of Conduct.
- Introduction of digital training program for integrity and sustainability
- Periodic team discussions on safety and job satisfaction
- Alignment with Le Duc-wide HR initiatives regarding vitality and training
- Conduct employee satisfaction survey in 2026

4 OBJECTIVES & ACTIONS 2026

Objectives & Actions 2026

Focus area	KPI	Target year
Energy & Climate	30% reduction in CO_2 emissions (tCO_2e) across scope 3 compared to 2025	2035
Energy & Climate	The top 5 suppliers (by volume) provide Product Carbon Footprints (PCFs) for their products, enabling Duca to hold targeted reduction talks.	2027
Energy & Climate	Mapping the upstream transport chains of our largest ingredient volumes for potential reduction.	2027
Raw Materials & Packaging	80% of the animal-based raw materials (chicken) meet Beter Leven 1-star standards or equivalent international certifications, as measured by supplier audits.	2028
Employership & Good Governance	100% of employees and suppliers are trained in the Duca Code of Conduct, with at least 90% participation in the associated training.	2026
Employership & Good Governance	Annual Employee Satisfaction Survey (ESS) with a response rate of at least 85%, and a 10% increase in satisfaction with sustainability policy.	2026

VSME Reporting Checklist

Based on the Voluntary Standard for Non-Listed Micro, Small and Medium-sized Enterprises (VSME), source: www.efrag.org.

Basic Module

Element	Code	What you need to report	Location in report
General information	B1	State the reporting method, explain sources and assumptions.	About this report
General information	B2	Description of sustainability policy, initiatives, and future plans.	About Duca
Environment	B3	Energy consumption (electricity, gas, fuel) and CO_2 emissions (Scope 1 and 2).	Focus area 1
Environment	B4	Emissions to air, water, and soil; measures against pollution.	Focus area 1
Environment	B5	Impact on biodiversity; protection or restoration measures.	Focus area 2
Environment	B6	Consumption, discharge and reuse of water.	Focus area 3
Environment	B7	Use of materials, waste separation, recycling, circular initiatives.	Focus area 3
Social	B8	Number of employees, type of contracts, diversity (if possible).	Key figures and Focus area 4
Social	B9	Workplace accidents, sick days, safety in the workplace.	Focus area 4
Social	B10	Remuneration, training, collective labour agreements or employee participation.	Focus area 4
Governance	B11	Fines/convictions for corruption; integrity policy.	Focus area 4

Attachments

Appendix 1: Glossary

Term	Explanation
Scope 1, 2 & 3	Scope 1: Direct emissions from own activities (e.g. leased cars). Scope 2: Indirect emissions from purchased energy (e.g. electricity). Scope 3: Indirect emissions in the value chain (e.g. transport, raw materials).
GHG protocol	Internationally recognized standard for measuring and reporting greenhouse gas emissions.
SMETA audit	Social Ethical Trade Audit, an audit method to assess working conditions, safety, and ethical conduct in the supply chain.
SEDEX	Platform for sharing sustainability data and audit results between suppliers and customers.
LCA (Life Cycle Analysis)	Method to analyze the environmental impact of a product throughout its entire life cycle.
Better Life quality mark	Dutch animal welfare quality mark, with stars for different levels of welfare.
PPWR	Packaging and Packaging Waste Regulation, new EU regulations for sustainable packaging.
FSC	Forest Stewardship Council, certification for responsible forest management.
VSME	Voluntary Standard for Non-Listed Micro, Small and Medium-sized Enterprises.
CSRD	Corporate Sustainability Reporting Directive, EU directive on sustainability reporting.
SBTi	Science Based Targets initiative, initiative for scientifically based climate targets.

Appendix 2: Accountability for Scope 1, 2 and 3 footprint

Reporting information

Reporting method: GHG Protocol – Scope 1, 2 and 3 (Corporate Standard and Corporate Value Chain Standard).

Selected consolidation method: Operational control.

Reporting period: 1 January – 31 December 2025. Base year for reporting: 2021 for scope 1, 2 and 2025 for scope 3.

Recalculation policy: If a situation causes a significant change in total CO_2 emissions (more than 5%), the base year is recalculated to keep the data comparable. Such situations include mergers, acquisitions and divestitures, outsourcing and insourcing of CO_2-emitting activities, changes in the calculation method, or significant errors from previous years.

Reported organizational activities/locations (organizational boundaries within scope of reporting): The production facility and the office of Duca Frozen Food BV in Stellendam.

Unreported locations (organizational boundaries outside scope of reporting): No locations outside scope.

Reporting process

- Duca collects the source data, including energy consumption, fuels, mobility, purchasing data, and other relevant emission data.
- Greener Company processes this data and calculates the carbon footprint using the software Carbon+Alt+Delete, in line with the GHG Protocol.

During the process, multiple iterations and validation rounds take place between Duca and Greener Company, aimed at ensuring the accuracy, completeness, and consistency of the data. Where primary data is missing, conservative assumptions and secondary emission factors are applied.

Reporting systems: Carbon Alt + Delete

Description of the reported information

The footprint is based on a combination of primary data (such as energy consumption, transport, and purchasing) and secondary data (emission factors from recognized data sources). Emissions are expressed in CO_2 equivalents (CO_2e) based on GWP100.

Scope 2 emissions are reported according to the market-based method; the location-based method is additionally made visible where relevant.

Description of the types and sources of data used to calculate emissions. Part of the report (YES/NO)

Scope 1: Direct combustion and energy generation, coolants, fuels and vehicles (Yes)

Scope 2: Purchased electricity (Yes)

3.1: Purchased goods and services (Yes)

3.2: Capital goods (No)

3.3: Fuel and energy-related activities (not included in scope 1 or 2) (Yes)

3.4: Upstream transport and distribution (Yes)

3.5: Production waste (No)

3.6: Business trips (Yes)

3.7: Commuting (No)

3.8: Upstream leased assets (Yes)

3.9: Downstream transport and distribution (Yes)

3.10: Processing of sold products (No)

3.11: Use of sold products (No)

3.12: End-of-life processing of sold products (No)

3.13: Downstream leased assets (No)

3.14: Franchisees (No)

3.15: Investments (No)

COLOPHON

Duca Frozen Food

Realization
Jurre Zwinkels Communications and Sustainability
& Het Portaal

Photography
Duca Frozen Food

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Contact
info@duca.nl

TASTY BITES TO SHARE

DUCA FROZEN FOOD
POSTBUS 89 | 3250 AB STELLENDAM | +31(0)187 60 5706
DUCAFROZENFOOD.NL