

CSR
Benchmark.



Table of **content.**

Executive Summary – CSR Benchmark

Key findings

Recommendations

Conclusion

CSR Benchmark. Comparisons and similarities

Introduction

Comparison of strategic key accounts with materiality matrix

1. GHG emissions
2. Sustainable packaging
3. Responsible Procurement
4. Consumer health and nutrition
5. Responsible and ethical business conduct
6. Food waste
7. Food quality and safety

3	Comparison of strategic key accounts without materiality matrix	23
	Methodology	24
4	1. Food waste	25
	2. GHG emissions	26
9	3. Sustainable packaging	27
	4. Sustainable procurement	28
10	5. Consumer health and nutrition	29
12	Risk Assessment in CSR Initiatives	30
13	Conclusion on Risk Assessment	30
14		
16	Overview of targets and timeline	31
17	1. GHG Emissions	32
18	2. Waste	33
19	3. Healthier Products	34
20		
21	Appendix	35
22		
	Legislative Framework & Scopes definition	40
	European Green Deal	41
	Scope 1, 2 & 3	42
	Sources	43



Executive Summary

CSR Benchmark.

In response to the growing importance of corporate social responsibility (CSR) in the industry, we conducted a benchmark analysis, focusing on our main competitor, **Puratos**, and **some key strategic customers, La Lorraine Bakery Group, Vandemoortele, Aryzta, Europastry, Lantmännen Unibake, Greggs, and Harry Brot.** Our aim is to gain insight into what our main competitor within the industry segment Puratos and key industry customers are doing in terms of CSR, and which issues they consider most important.

We aim to leverage this benchmark to assess Zeelandia's positioning relative to our main competitor, Puratos, and key strategic customers. The goal is to identify gaps and areas for improvement. By conducting this analysis, we intend to pinpoint areas where performance enhancements are needed and recognize our strengths. **These insights will be integrated into our CSR strategy for the upcoming years.** Our evaluation methods include comparing materiality matrices and examining the commitments and achievements of the companies involved.



Key findings.

The benchmark reveals a shared commitment among industry players to address critical **environmental and social issues.**

2 3 4 5

Key findings.

Notable differences exist in the **approach and emphasis on CSR initiatives** among the industry players, highlighting areas where improvements are needed.

1 3 4 5

Key findings.

Greenhouse gas (GHG) emission

targets and progress are identified as crucial for improvement, with a focus on aligning with industry standards and meeting the expectations of key accounts.

12 45

Key findings.

Sustainable packaging emerges as a significant focus for key accounts, with active efforts towards achieving zero waste or a circular economy. Developing more sustainable packaging aligns with their goals and could influence supplier selection processes.

1 2 3 5

Key findings.

Opportunities for collaboration are identified, particularly **in consumer healthier products and food quality and safety.**

Strategic key accounts have set targets for developing healthier products, providing an opportunity for adjusting our strategy to meet their criteria.

1 2 3 4

A young girl with long brown hair, wearing a bright yellow hoodie, is smiling and holding a large bag of bread. The bag has a red and white checkered pattern. She is standing in a bakery or deli, with shelves of various breads and pastries visible in the background. The lighting is warm and focused on the girl and the bread.

Recommendations.

- 1 Prioritize improvements in GHG emission targets and progress,** aligning with industry standards and the expectations of key accounts. This is essential for maintaining a competitive position and meeting environmental goals.
- 2 Focus on developing more sustainable packaging** to align with key accounts' zero waste goals, potentially influencing supplier selection processes and enhancing overall sustainability.
- 3 Explore collaboration opportunities in consumer healthier products and food quality and safety.** Align product development and marketing strategies with key accounts' priorities to meet their criteria.
- 4 Emphasize responsible procurement practices,** acknowledging its significance for all participants. Highlight the commitment to monitoring and managing food quality and safety to reinforce our status as a trusted partner.
- 5 Implement the CSR findings in the overall CSR strategy for the coming years,** using the analysis as a catalyst for proactive steps and better alignment with individual key account priorities.
- 6 Leverage the insights gained to differentiate ourselves in the market,** potentially leading to a unique position and a positive impact on sales in the industrial market.

Conclusion.

In conclusion, this CSR benchmark analysis provides an understanding of the CSR landscape within our 7 strategic key accounts and main competitor, Puratos. The key findings highlight a shared commitment among industry players to address critical environmental and social issues, with notable differences in approach and emphasis.

Through our analysis, we have discovered areas within our CSR initiatives that require attention in relation to our strategic key accounts and main competitors, Puratos. Clearly, **improving greenhouse gas emission targets and progress is most important for almost all parties at the moment.** As a supplier to these key accounts, our own GHG emissions will have an impact on their scope 3 emissions targets. For instance, we found out that Lantmännen Unibake intends to require 72% of their suppliers to have SBTi targets by 2027.

Regarding **sustainable packaging**, it is clear that these key accounts are actively working towards achieving either zero waste or a circular economy. Therefore, if we can develop more sustainable packaging, it could potentially influence their supplier selection process as it aligns with their zero waste goals. As you can see in Figure 1, moving GHG emission and sustainable packaging on the materiality matrix would bring us close to Puratos and the strategic key accounts.

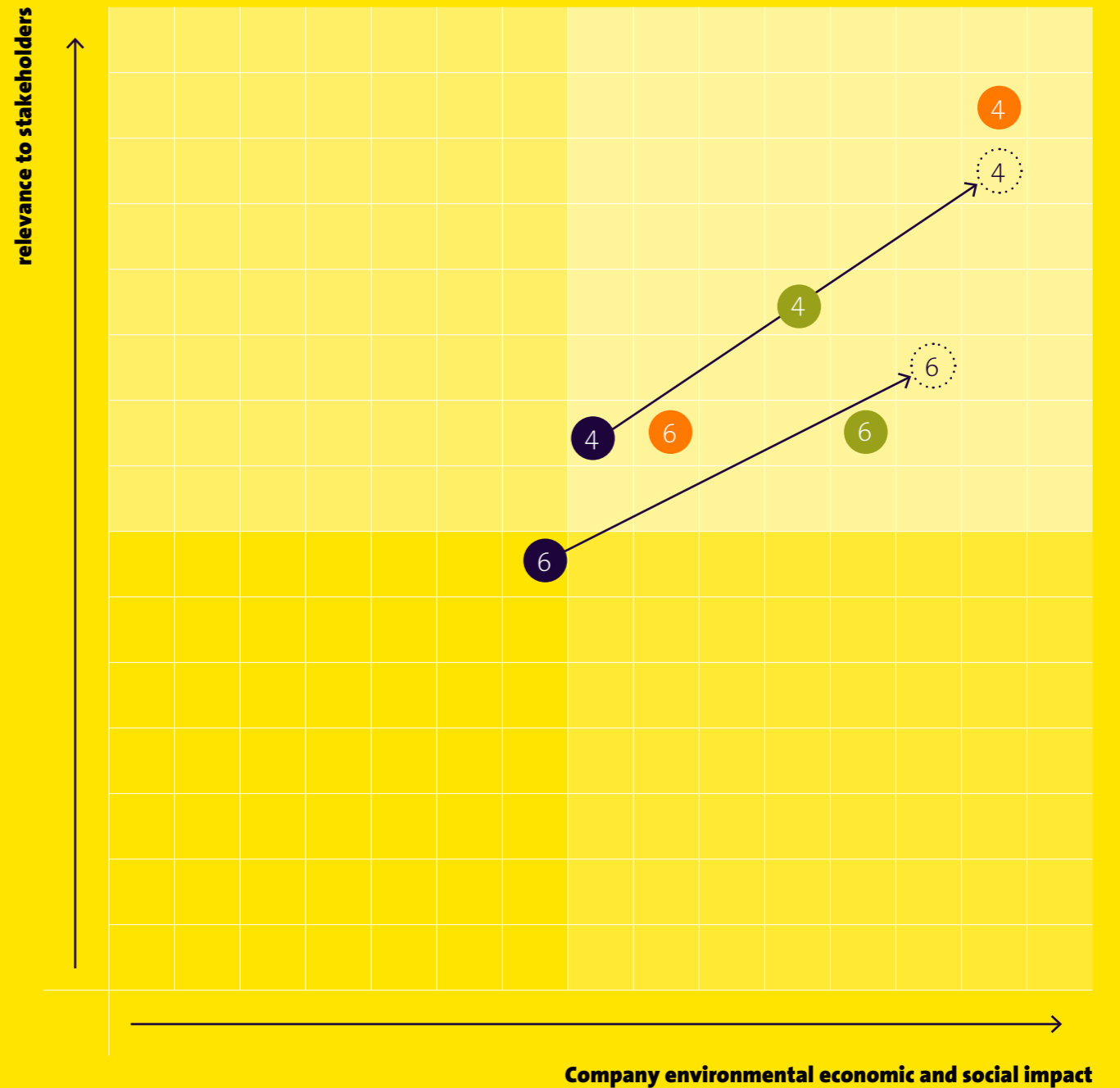


Moreover, this analysis reveals **potential opportunities** for collaboration, specifically in the areas of **consumer healthier products and food quality and safety**. Most of our strategic key accounts have set targets for the development of healthier products and concept portfolios.

Understanding the priorities of our strategic key accounts enables us to adapt our strategy, tailoring our product development and knowledge-sharing efforts. It also provides an opportunity to underscore and communicate our commitment to monitoring and managing food quality and safety, aligning with their critical criteria.

Additionally, **responsible procurement** is a significant concern for all participants, although the specifics vary from company to company. While it is challenging to provide an overview and make direct comparisons, it is important to know that this topic holds great importance for all participants, as it is prominently addressed in their CSR reports and websites.

Armed with these insights, into these findings, the imperative lies in integrating them into our CSR strategy for the upcoming years. This analysis not only serves as a benchmark but also as a catalyst for proactive steps **and better alignment to individual key account's priorities**. By implementing these CSR findings in combination with product development and marketing strategies, we can better meet our customers' needs. This could have a positive impact on our sales in the industrial market by giving us a unique place in the market, potentially translating into a positive impact on our sales.



- **Customers**
 - **Zeelandia**
 - **Puratos**
- 4 GHG emission
 - 6 Sustainable packaging



**CSR
Benchmark.**
Comparisons
and similarities.

Introduction.

At a time when CSR is an increasingly important branch within organizations and increasingly industrial bakers are asking us questions on CSR, it is important to look at how we are doing compared to the market and how we can excel in this. This benchmark analysis focuses on two fronts:

1. Our main competitor, Puratos, which we have chosen as is the leader in the industry segment.
2. Main strategic key accounts, La Lorraine Bakery Group, Vandemoortele, Aryzta, Europastry, Lantmännen Unibake, Greggs and Harry Brot within the bakery ingredient sector.

The document evaluates CSR landscapes, comparing materiality matrices and comparing commitments and achievements published by these companies. Some companies present a clear outline through materiality matrices in their annual CSR report on their website, signifying a comprehensive understanding of the issues that matter most to their stakeholders and where they, as a company, can make the greatest impact on. Meanwhile, some companies express their commitment to corporate social responsibility by only outlining their progress and goals toward achieving sustainability.



Comparison of strategic key accounts with materiality matrix.

Methodology

To gauge how Zeelandia measures up against its competitors and key accounts, it is insightful to examine their materiality matrices. These matrices enable companies to prioritize CSR topics based on their significance to both the business and its stakeholders. On the x-axis, companies indicate the potential social, economic, or environmental impact per issue, while the y-axis represents the relevance of each issue to stakeholders. Several steps are involved in making these comparisons.

Firstly, it is crucial to establish connections between diverse subjects. Each company selects a unique set of topics for its matrix, making a direct 1-to-1 comparison impractical. We addressed this by juxtaposing topics from various companies and interlinking them, facilitating a point-by-point comparison.

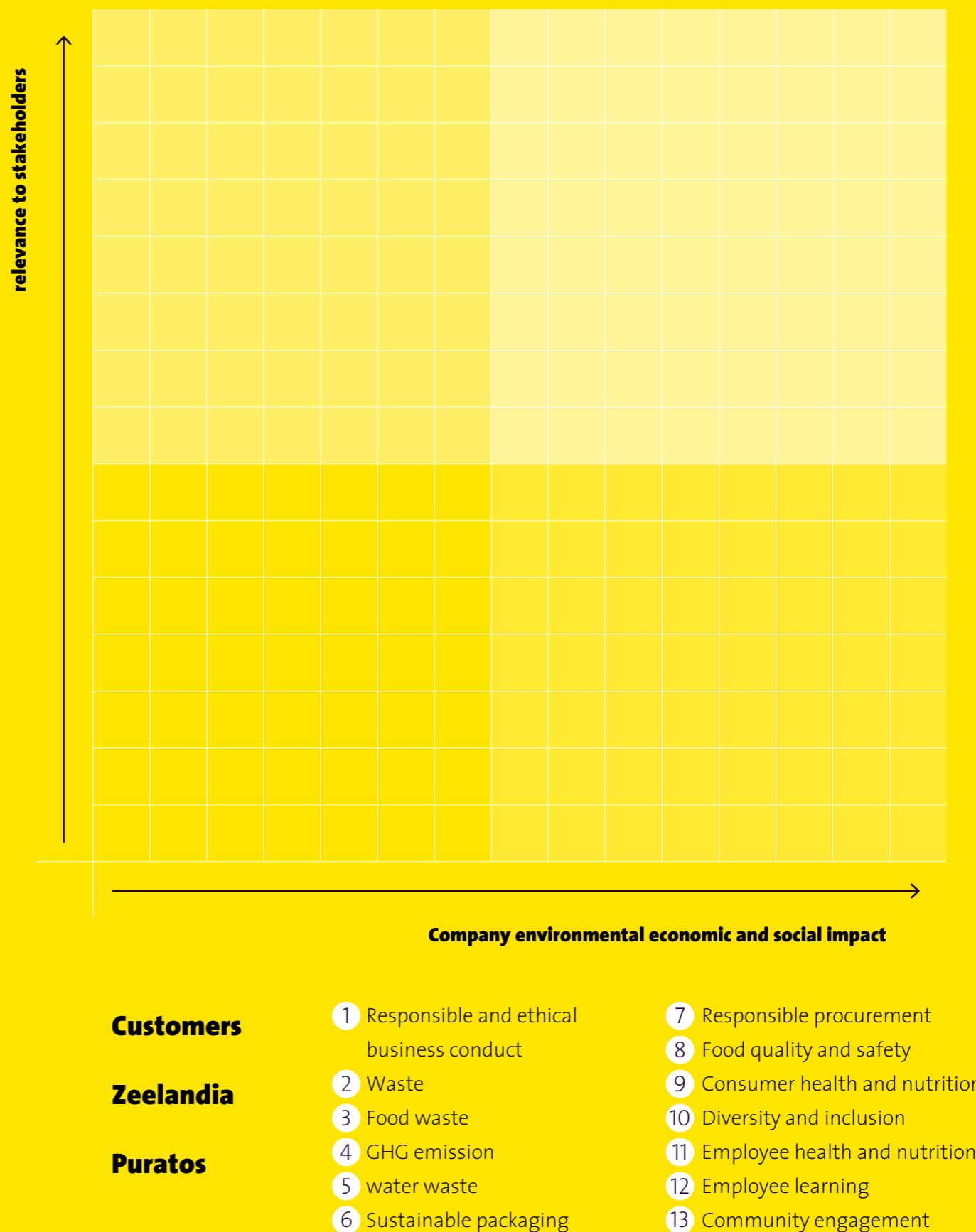


The process began by merging the materiality matrices of three strategic key accounts—La Lorraine, Vandemoortele, and Aryzta—since they were the only ones with such matrices. An average was then calculated for each topic across these three key accounts. The resulting averages formed a matrix, representing the combined perspective of the three strategic key accounts (depicted as green points in the figure below).

Subsequently, we used this combined matrix to compare Puratos with the three strategic key accounts and, similarly, to compare Zeelandia with them. We conducted a comprehensive comparison involving Zeelandia, Puratos, and these three strategic key accounts, resulting in an integrated matrix. Please click on the stakeholders in the legend to choose the ones you see in the matrix.

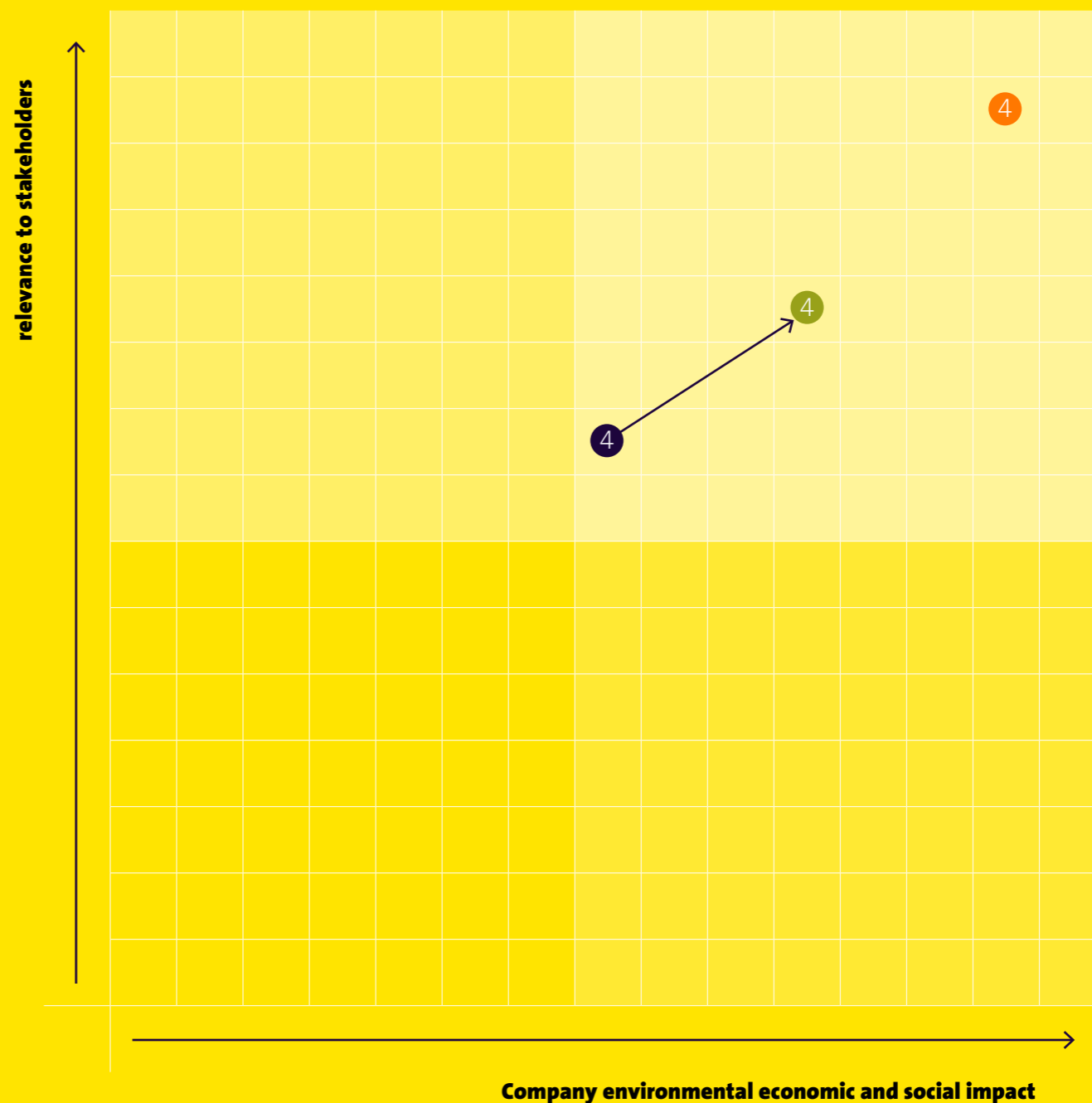
This systematic approach has enabled us to draw conclusions regarding the most crucial CSR-related subjects for both Zeelandia and Puratos, along with our strategic key accounts. It distinctly highlights Zeelandia’s focus on comparison to competitors and key accounts, shedding light on areas where improvement is still possible. Additionally, we evaluated Zeelandia’s strengths relative to Puratos and the strategic key accounts.

We identified key topics within the light blue area, encompassing the most significant aspects for Zeelandia, Puratos, and the strategic key accounts. These pivotal topics include GHG emissions, sustainable packaging, responsible procurement, and consumer health and nutrition.



1. GHG emissions.

The first topic that appears in the matrix is GHG emissions, both Puratos and Zeelandia as well as the strategic key accounts have placed GHG emissions at the top right of the matrix in the light yellow area. Reduction of GHG emissions is also part of the European Green deal. This indicates a shared appreciation for the importance of this matter among all parties involved. Puratos focuses on reducing GHG emissions, making it the most crucial point of their CSR policy. Following closely behind are the strategic key accounts, with Zeelandia ranking last in terms of prioritizing GHG emissions. This suggests that Zeelandia has room for improvement in order to not only keep pace with competitors, but also to align with customer expectations. As a supplier, Zeelandia's actions will impact the emissions of strategic key accounts, making it crucial to share the same mission and objectives.

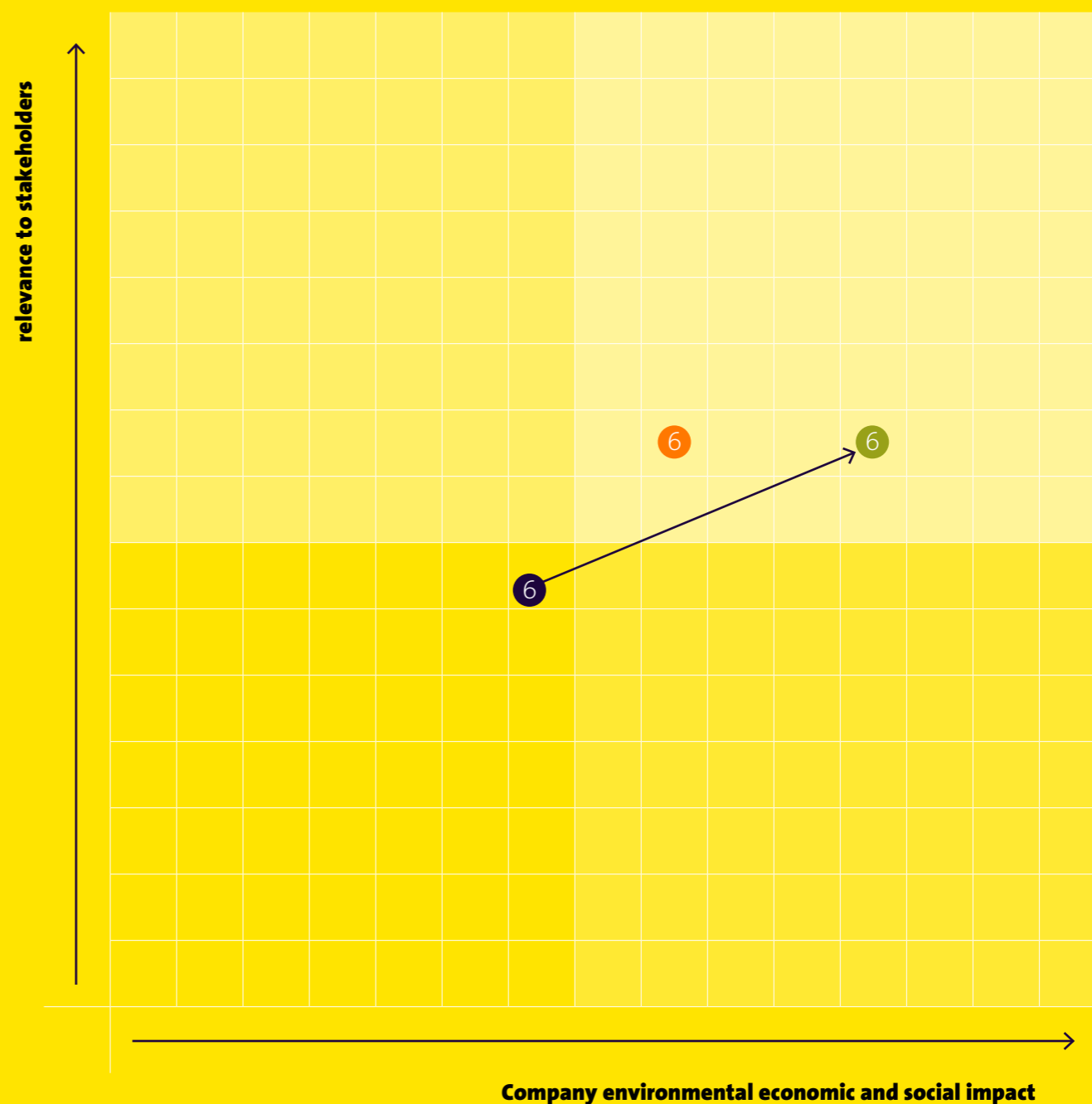


- Customers
- Zeelandia
- Puratos



2. Sustainable packaging.

Sustainable packaging is the second most important theme in this matrix. It is noteworthy that the strategic key accounts prioritize it over Puratos and Zeelandia. Following the strategic key accounts, Puratos ranks higher than Zeelandia. This shows that sustainable packaging holds significance for the strategic key accounts. Considering this aspect, this is a point of improvement for Zeelandia because it might influence the decision-making of our strategic key accounts when they are going to choose a supplier.

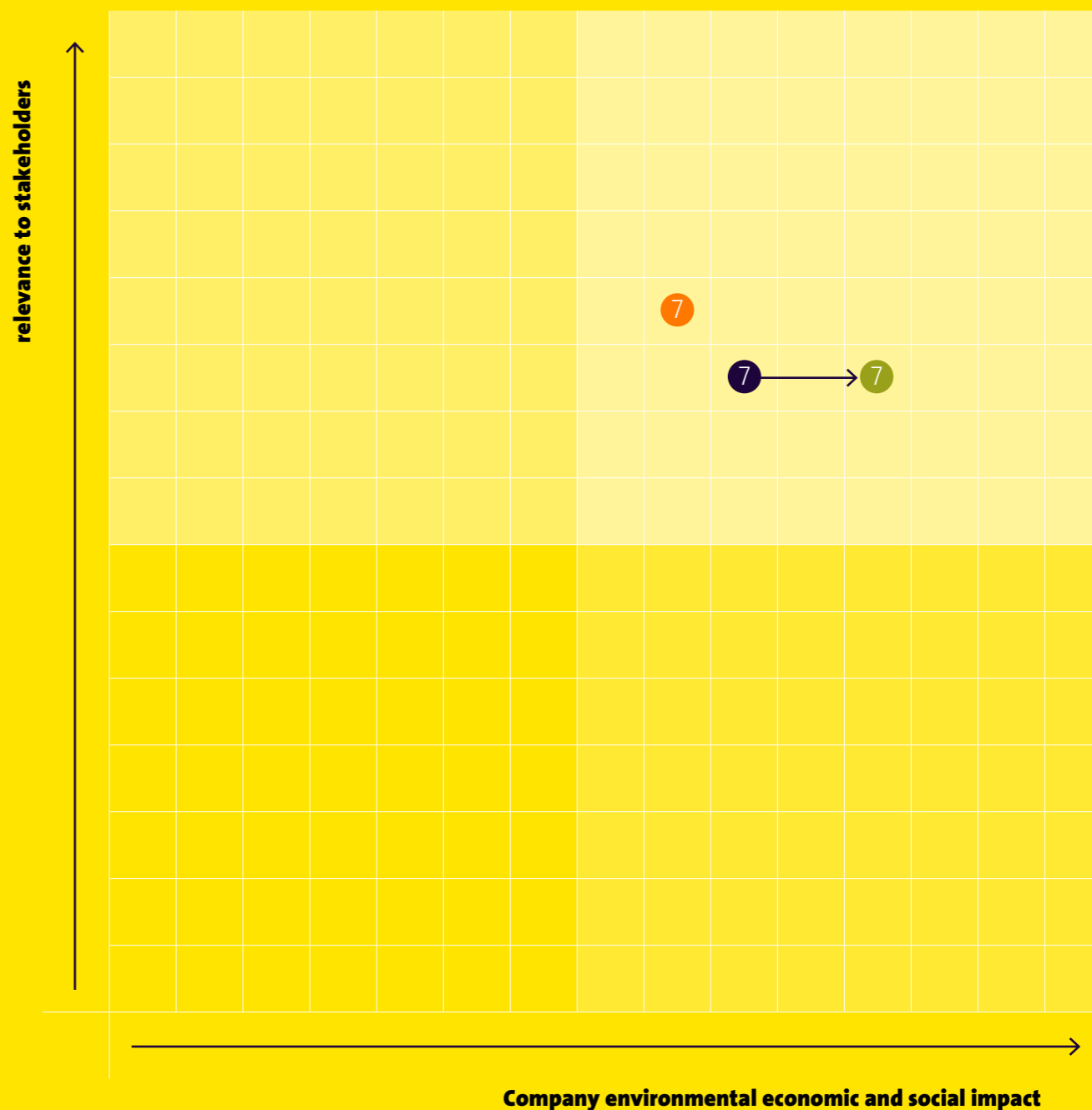


- Customers
- Zeelandia
- Puratos



3. Responsible Procurement.

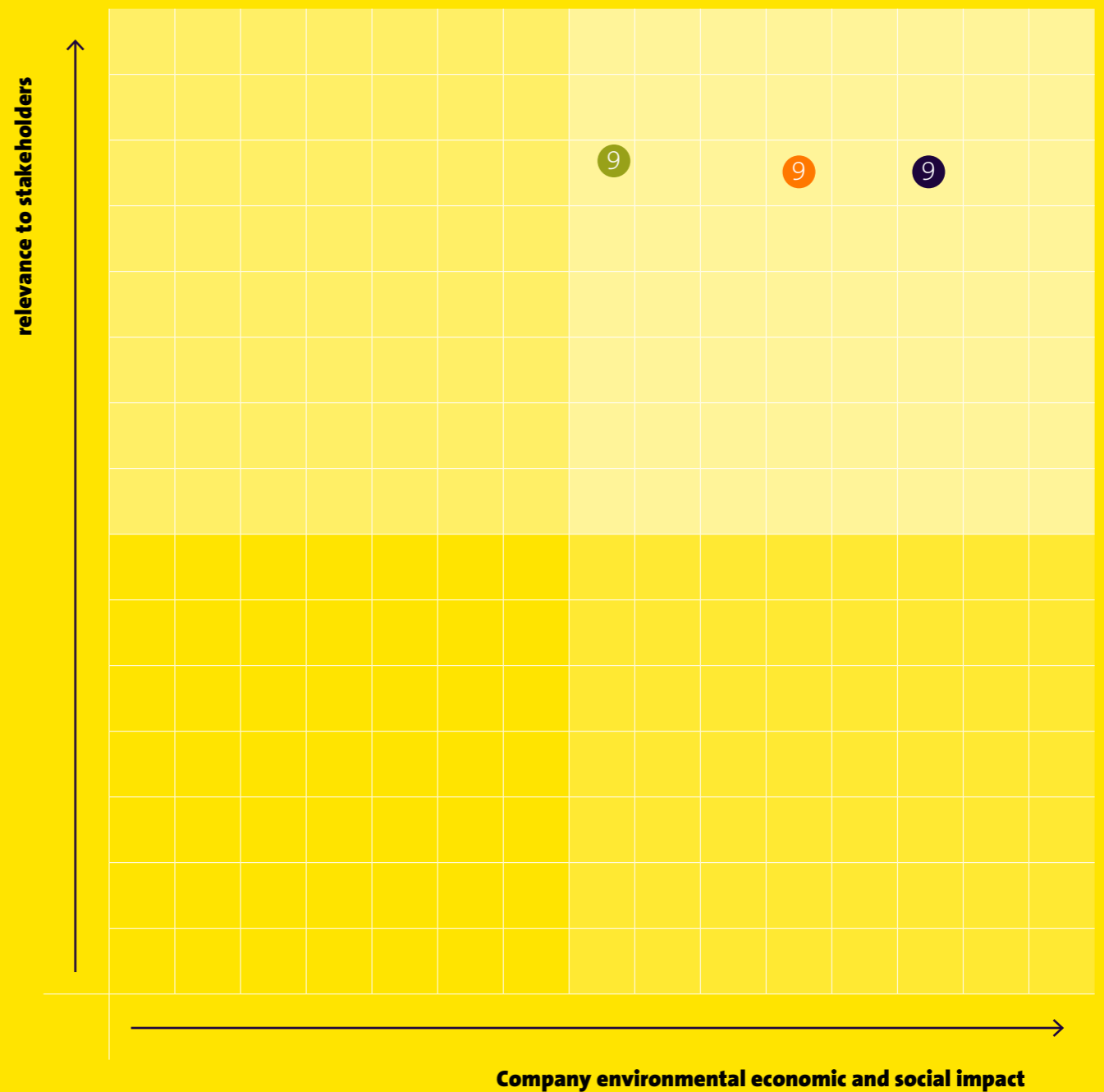
Responsible procurement is the next topic of focus for both Puratos and Zeelandia, as well as our strategic key accounts. The matrix reveals a near parity among all three entities. The strategic key accounts have the highest score, followed by Zeelandia, and then Puratos. Notably, Puratos and Zeelandia closely align in this aspect. As Zeelandia, we can leverage this insight by ensuring our own responsible procurement practices and positioning ourselves as a reliable supplier, thereby meeting strategic key accounts expectations.



-  **Customers**
-  **Zeelandia**
-  **Puratos**

4. Consumer health and nutrition.

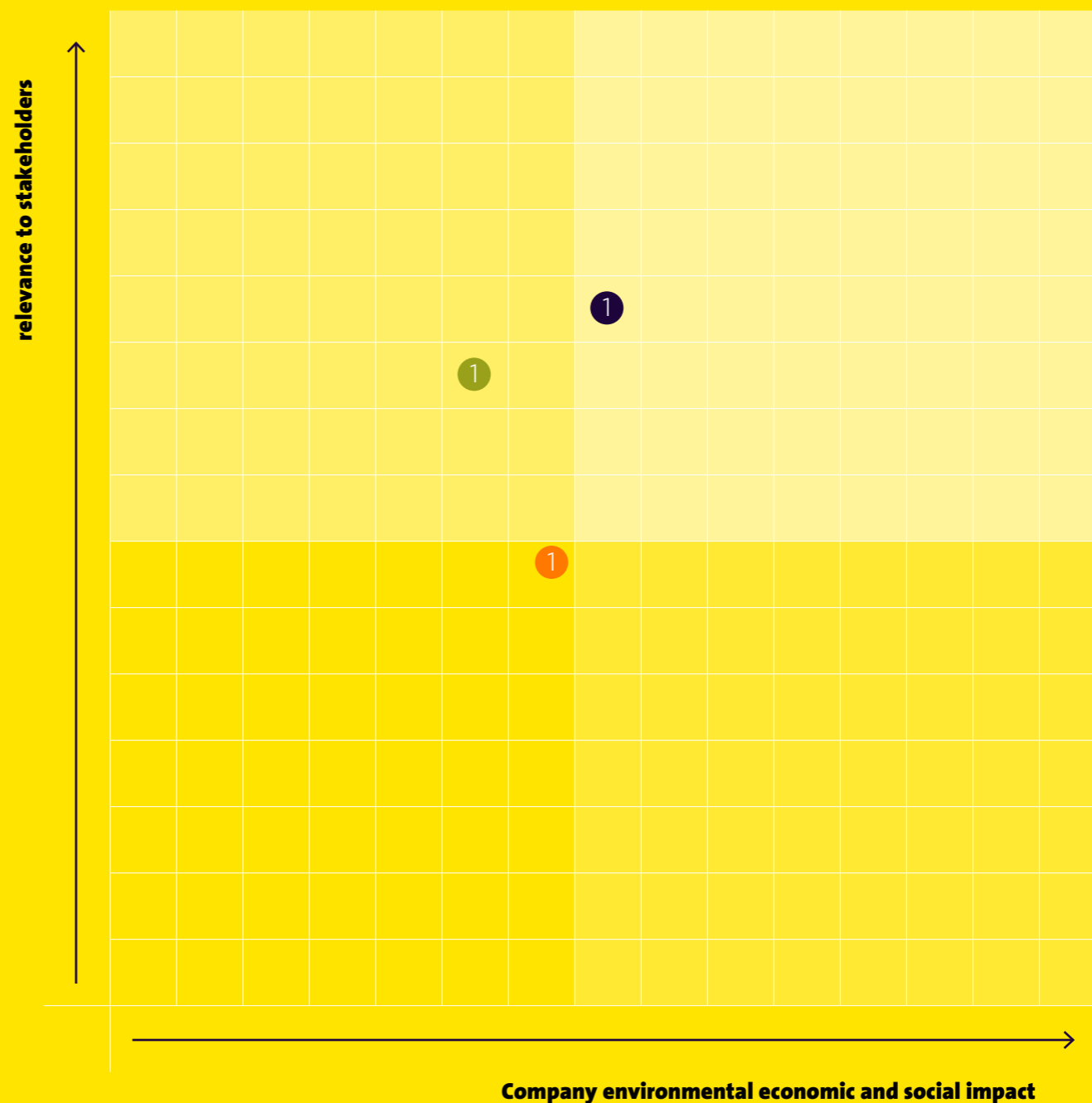
Consumer health and nutrition are highly regarded in the matrix, with Zeelandia leading the pack, followed by Puratos, and then strategic key accounts. We can conclude that Zeelandia attaches the most importance to the health of end consumers. Therefore, it is crucial to effectively communicate this accomplishment to the strategic key accounts, highlighting our progress and ability to support them in this area.



- Customers
- Zeelandia
- Puratos

5. Responsible and ethical business conduct.

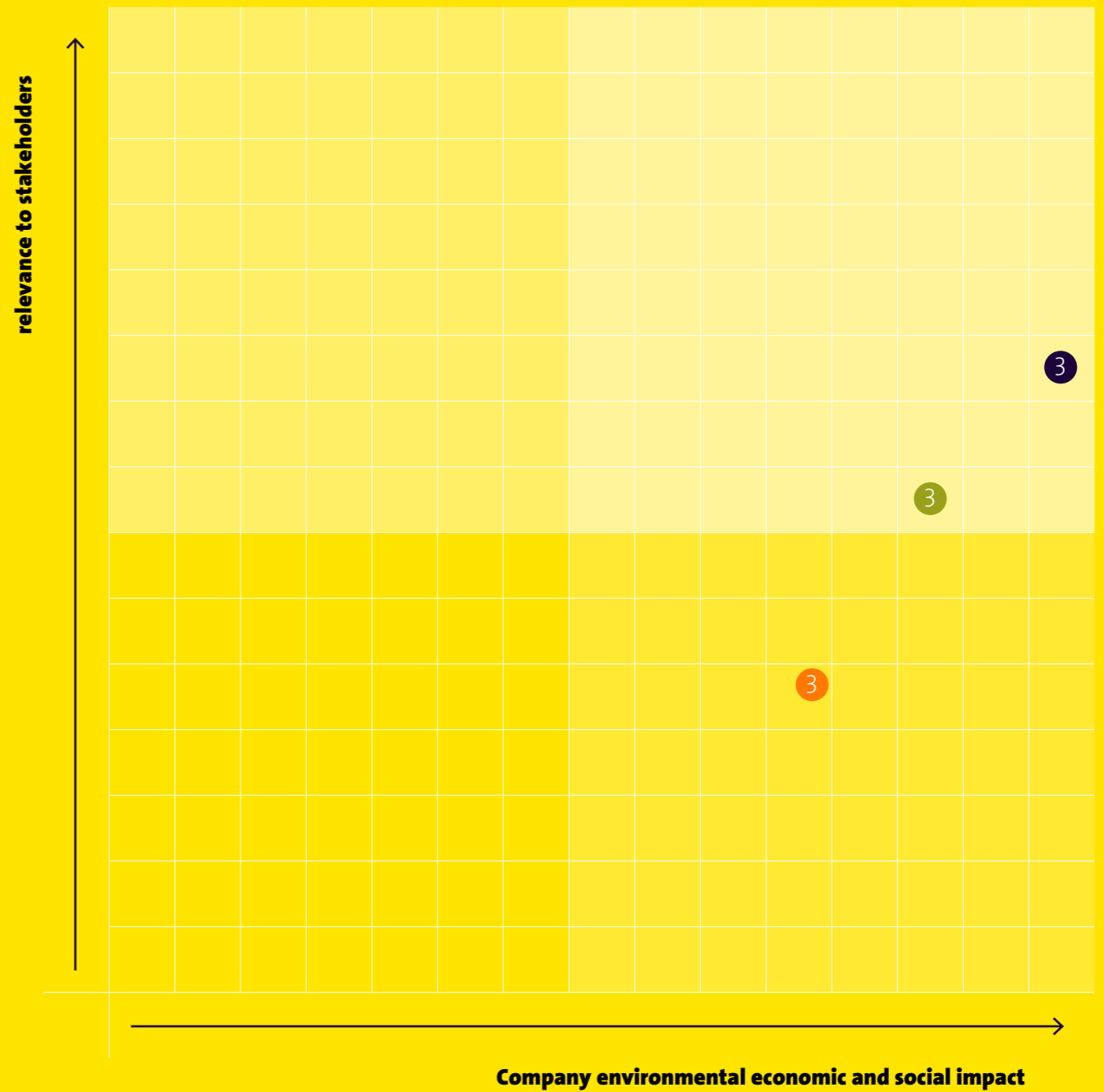
Responsible and ethical business conduct holds significant weight in the CSR policies of both Puratos and Zeelandia. Zeelandia places the highest importance on this aspect, followed by strategic key accounts, and then Puratos. Nevertheless, this topic does not directly align with the focus area of strategic key accounts because the importance from stakeholders is relatively high but the relevance of the strategic key accounts themselves is not so. From this, we can conclude that Zeelandia focuses a lot on this aspect compared to its competitors.



- Customers
- Zeelandia
- Puratos

6. Food waste.

Food waste is a significant concern for two out of three participants. Zeelandia places the greatest emphasis on this issue, with strategic key accounts following closely behind. Puratos, on the other hand, ranks food waste as the least important topic, placing them outside the scope of focus. This implies that Zeelandia places a similar value on food waste as strategic key accounts do, potentially giving them a competitive advantage. Additionally, Zeelandia has the opportunity to share knowledge with strategic key accounts, both to assist them and strengthen the customer relationship.

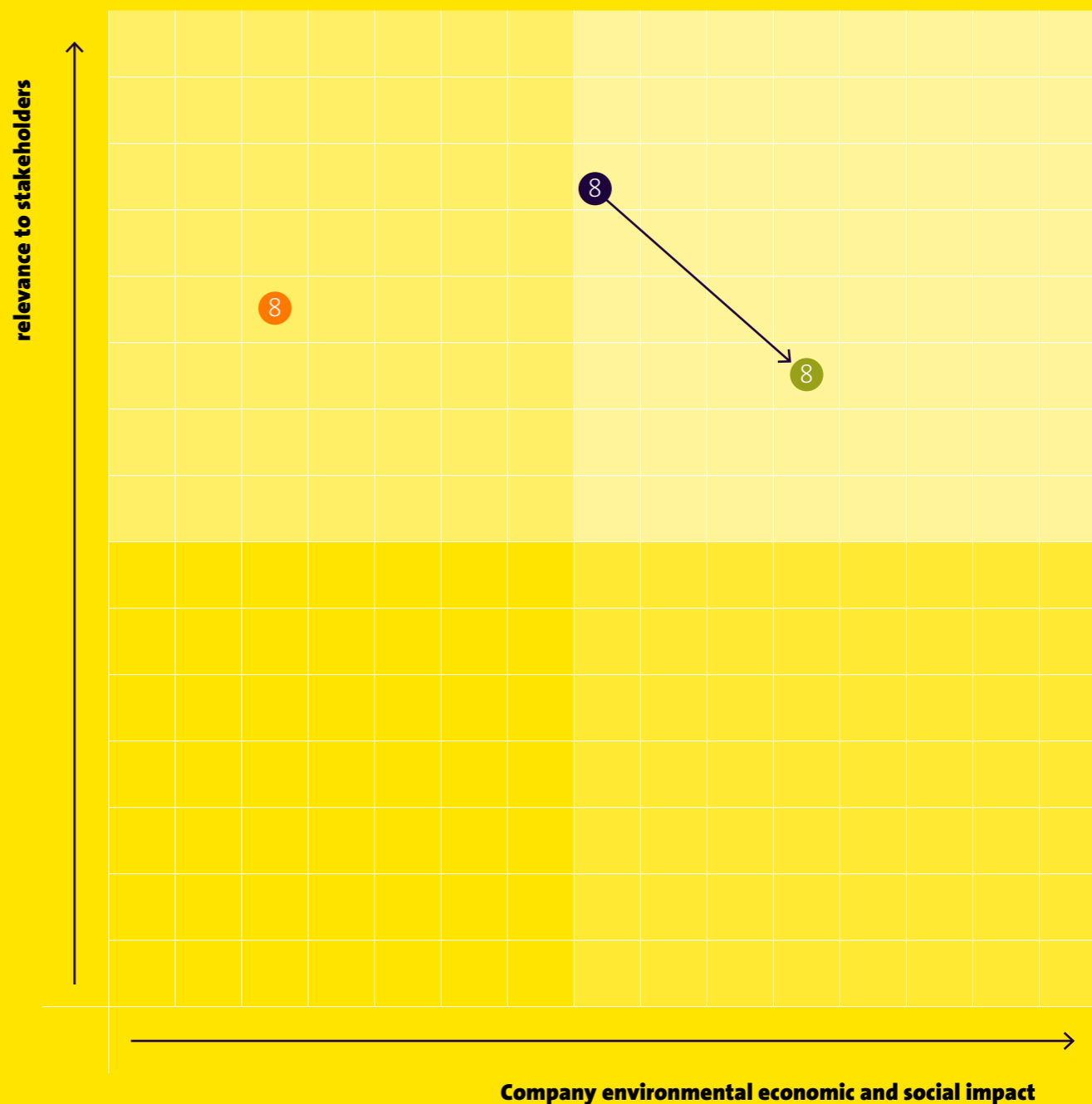


- Customers
- Zeelandia
- Puratos



7. Food quality and safety.

Food quality and safety is the final topic of consideration, with strategic key accounts being the top priority, followed by Zeelandia. Puratos ranks lowest in this area and does not place much importance on it according to their matrix. Given this information, Zeelandia could once again concentrate on sharing information with strategic key accounts, while also emphasizing this aspect in their communication. This is an essential way for Zeelandia to set itself apart from its competitors



- Customers
- Zeelandia
- Puratos





Comparison of strategic key accounts without materiality matrix.

Among the 7 key strategic accounts we have chosen, there are 4 of them that do not have a materiality matrix in their CSR report or on their website. They are Europastry, Lantmännen Unibake, Greggs and Harry Brot.

Methodology.

In this study, we compared CSR reports from different companies. As described earlier, we first looked at the companies that had a materiality matrix. In that analysis, certain topics emerged that were high on the matrix for many companies and thus of significant importance to them. Based on those topics, we are going to compare those companies that do not have a materiality matrix, Important to note that we have also included Zeelandia and Puratos in this section even though they have a materiality matrix. By doing this, we will be able to understand how Zeelandia and Puratos are doing compared to those who do not have a materiality matrix. Below are the 5 topics that will be included in the comparison:

- 1. Food waste**
- 2. GHG emissions**
- 3. Sustainable packaging**
- 4. Sustainable procurement**
- 5. Consumer health and nutrition**

It is difficult to determine how important these 5 topics are to each company; therefore, we will determine the importance by ourselves based on their CSR report and our own findings. We will look at their past initiatives, future goals, and the importance they give to each topic. We will then classify them according to different stages of importance, which are underlined in the text of analysis for each company. For this purpose, we have created 4 important stages namely:

- 1. Not important**
- 2. Less important**
- 3. Important**
- 4. Very important**

Based on these categories, we will make a ranking and if necessary, we will also explain our choices in more detail to show why the ranking is the way it is. It is important to note that some companies do not address certain topics in their report. For us, this may cause us to rank them as “not important”. However, this does not necessarily mean that they are not addressing this CSR aspect in their day-to-day operations.



Food waste

GHG emissions

Sustainable packaging

Sustainable procurement

Consumer health and nutrition



We start with Puratos, they indicated in their matrix that the stakeholder impact of food waste was relatively low and that it scored higher for Puratos' economic, social, and environmental impact. This brought them to a score of 55, so it is not seen as a key issue within Puratos and will rank as less important. ,3



Looking at Europastry, we see on their website that they do not have a CSR report or CSR report, though they have included sustainability as a section in their annual report. In this piece, however, there is nothing about food waste or waste in general, which leads us to conclude that Europastry attaches little or no value to food waste and that the topic is not important to them.



Lantmännen Unibake did prepare and publish a CSR report, but they do not mention food waste or waste in general, this allows us to conclude that Lantmännen Unibake as well that they give little or no attention to food waste and that it is not important to them.



Greggs did release a CSR report in the year 2022. The food waste section often features in that. They state that their food waste in production was about 0.3% of sales and that they want to reduce this by 25% by 2025. Last year, they reduced it by 10%, also redistribution of food waste to charities increased by 10%. They also state very clearly in their report what happened to the food that was produced incorrectly or was close to expiring. From all this, we can conclude that Greggs is doing very well with food waste and that it is particularly important to them.



Harry Brot has also published a CSR report in German. The report is only 13 pages, so they do not talk much about diverse topics. However, food wastage does come up, they say they are working hard on this. For example, by using cleanroom technology in packaging, specially designed foils that ensure shelf life. Moreover, smaller, and smarter packaging allows consumers to have just enough, and necessary food left over. Even though they are working hard on it, the topic remains less important to them.



According to Zeelandia's CSR report, we place a high value on food waste, and we see it as particularly important, this is one of our highest scores. We also state that we have some initiatives to combat food waste and currently have food waste of 1% in our process against an industry average of 3%.



Food waste

GHG emissions

Sustainable packaging

Sustainable procurement

Consumer health and nutrition



For Puratos, this is their most important focus point within CSR, so they give it a place at the very top right of the matrix. The results and objectives regarding GHG also often appear in their CSR report. .

Europastry only indicates their commitment to the environment. They give some figures on their carbon footprint. They have reduced by 62% between 2019 and 2022 and they want to reduce scope 3 by 20% in the future. They also indicate that they are following the Paris Agreement and want to be climate-neutral by 2050. Europastry pays little attention to CSR in general but does pay attention to GHG emissions, due to this we can conclude that for them this is one of the most important points within their CSR policy.

Lantmännen Unibake devotes much of its report to GHG emissions. They state that 72% of their suppliers will have SBTi (Science Based Targets initiative) targets by 2027. By 2030, they want to reduce scope 1 and 2 by 50% (baseline: 2019) and scope 3 by 30% (baseline 2019). By 2050, they want to achieve Net Zero according to the Paris Agreement. This shows that GHG emissions are particularly important for Lantmännen Unibake.

Greggs also has very progressive goals regarding GHG emissions. For instance, their goal is to reduce scope 1 and 2 emissions by 46.2% by 2030. They also want to reduce scope 3 by 46.2% by 2030. Ultimately, they want to reach Net Zero by 2040, 10 years earlier than required by the Paris Agreement. This shows that they are very progressive in terms of GHG emissions. The targets they have set have also been approved by SBTi (Science Based Targets initiative). This all together shows that Greggs is a leading company when it comes to GHG emissions in the market.

Harry Brot says they are working on their CO2 footprint, they are also committed to the target set by SBTi (Science Based Targets initiative) of 1.5 degrees. They further state that they want their largest factory to operate 50% on self-generated green energy by 2027. They are still working on their plan to reduce scope 3. All this shows that Harry Brot is working on it, and it is important to them, but they have not made great strides yet.

Zeelandia is also working on GHG emissions, we gave it a score of 121 on our materiality matrix, for scopes 1 and 2 the goal is to reduce our emissions by 55% by 2030. For Scope 3 we do not have a plan yet. We have a clear goal for scope 1 and 2 but must work on scope 3 part. That is why it is important to us.



Food waste

GHG emissions

Sustainable packaging

Sustainable procurement

Consumer health and nutrition



Puratos included sustainable packaging in its materiality matrix, to which they assigned a score of 81, putting it in fourth place among key CSR topics. They state that they want to ensure that 100% of their packaging is recyclable or reusable by 2025. They also indicate that all wood fibre packaging will be 100% certified by 2025, such as an FSC certificate. It can be concluded from these targets that packaging is an important part of their CSR strategy.



Europastry does not discuss sustainable packaging in its annual report in the Sustainability section, this leads to the conclusion that they consider it as not important.



Lantmännen Unibake does not cover its sustainable packaging in its CSR report. They only state that 7% of their CO₂ emissions come from packaging and they want to combat CO₂ emissions in general, they do not elaborate on this. From this, we can conclude that sustainable packaging is not important to Lantmännen Unibake.



Greggs states in their CSR report that they focus on reducing packaging. For example, they want to use 25% less packaging by 2025 compared to 2019. They also want the remaining packaging to be easier to recycle. Another goal is for 50% of the plastic to be recycled by 2025. This way we can conclude that Greggs is working on their sustainable packaging by reducing the amount of packaging. However, they do not have clear goals on the amount that must be recyclable or reusable. That way we can see it as important to them.



The only thing Harry Brot is mentioning is that they made smarter packaging, so they reduced the use of packaging per product, furthermore they do not mention a lot about packaging. That is why we can conclude that packaging is not important to Harry Brot at the moment.



In the future, Zeelandia will mainly focus on the use of FSC paper in the paper packaging and clearly indicate on all packaging how compostable it is. Currently, we do not provide figures on what percentage of packaging is recyclable or reusable. Therefore, we can conclude that sustainable packaging for Zeelandia is important within the CSR policy but is not among the most important.



Food waste



Puratos is constantly working on improving its supply chain and making it more sustainable. In their CSR report, they have different goals for palm oil, cacao, fruit supply and animal welfare. By the end of 2025, all palm oil purchased by the Puratos group will be RSPO certified. In 2025, they will have planted 1,6 million trees in its direct cacao supply chain. 100% of the eggs will also be cage-free by the end of 2025. Responsible procurement is the third highest point in their materiality matrix, so we can conclude that they are constantly working to improve their procurement and that it is particularly important to them.

GHG emissions



Europastry's main goal is to use responsible wheat, currently, they have around 5.300 hectares of responsible wheat and they want to improve this to 25.000 hectares of responsible wheat by 2025. They also have an RSPO certification, Rainforest Alliance certification, free-range eggs, and Fairtrade cacao for some of their product ranges. This makes their procurement especially important to them.

Sustainable packaging



Lantmännen Unibake does not provide any information about their procurement in their CSR report. That is why we can conclude that responsible procurement is not important to Lantmännen Unibake.

Sustainable procurement



At Greggs they are working hard on their responsible procurement, currently, 100% of their palm oil is RSPO certified, 100% of their coffee is fairtrade, 100% of direct purchases of soy are certified as sustainable, and 100% of direct chocolate purchases are certified as sustainable. Now they are focusing on 2025 to only use soy and cacao which is certified as sustainable also when it is an ingredient of a product they buy. Their main goal for 2025 is to have a robust, responsible sourcing strategy in place and to report annually on progress towards our targets. Because of these goals we can conclude that responsible procurement is a particularly important part of Greggs CSR strategy.

Consumer health and nutrition



Zeelandia reviewed their Code of Conduct in 2022 and it is now being rolled out. We also aim to change all packaging paper to FSC-certified paper. We also want to ensure that all our palm oil is 100% RSPO certified by 2023. In 2022, Zeelandia obtained the Rainforest Alliance certification. Because of these initiatives and goals, we can conclude that responsible procurement is important to them.



Food waste

GHG emissions

Sustainable packaging

Sustainable procurement

Consumer health and nutrition



The second highest point for Puratos on their materiality matrix is consumer health and nutrition. They are committed to healthy food with valuable nutrients. Their goal is to ensure that health and well-being products account for 50% of sales by 2030. That way we can conclude that Consumer health and nutrition is especially important to Puratos.



Europastry has not devoted a section to healthy and nutritious products for their consumers in their annual report, so it seems that it is not that important to them at this moment.



Lantmännen Unibake has more information on this topic in their CSR report. As a goal for 2030, they said all their bread and fast-food products will contain a minimum of 3% fibre ('source of fibre') and 30% of their bread products will contain 6% fibre ('rich in fibre'). Another goal Lantmännen Unibake has is that 33% of grain ingredients in their bread and rye bread products will be wholegrain. The salt content in their bread and fast-food products will be reduced by 10%. Finally, 40% of sweets volume will contain a maximum of 250 kcal per portion. In their report, they strongly reiterated their focus on the health of the community. Therefore, we can conclude this topic is especially important to them.



Greggs also focused on healthier and more nutritious products. Their goal for 2025 is to make sure 30% of the items on their shelves will be healthier choices. They do not have much information on past results, so we can conclude that healthy and nutritious products are important but still not a priority for Greggs.



Harry Brott pays little attention to healthy eating in their CSR report but does not provide clear plans or targets to improve it in the future. Therefore, we can conclude that it is not important to them.



In 2022, 50% of sales were under the Better for Consumers portfolio, we plan to continue this in the future. This shows that Zeelandia is putting much effort into it, and they see this topic as especially important.



Risk Assessment in CSR Initiatives.

1. Introduction:

In the dynamic landscape of corporate social responsibility (CSR), understanding and mitigating potential risks is necessary for long-term success. In this section we explore the risks and challenges faced by companies in key CSR domains and propose strategies to navigate these complexities.

2. Methodology:

Our risk assessment methodology involves a comprehensive analysis of historical data, industry trends, and the specific CSR goals of each company. By evaluating these factors, we aim to identify potential challenges that may impact the successful implementation of CSR initiatives.

3. Key Risks and Challenges:

GHG Emissions:

- *Potential Risks:* Regulatory changes, supply chain disruptions, technological challenges.
- *Company Exposure:* Varied levels of exposure based on current strategies.

Sustainable Packaging:

- *Potential Risks:* Increased production costs, sourcing challenges, consumer resistance.
- *Company Exposure:* Diverse approaches in addressing or overlooking these risks.

Responsible Procurement:

- *Potential Risks:* Supply chain transparency issues, ethical concerns, raw material disruptions.
- *Company Exposure:* Evaluation of preparedness to mitigate identified risks.

Consumer Health and Nutrition:

- *Potential Risks:* Changing consumer preferences, regulatory shifts, reputational risks.
- *Company Exposure:* Adaptation strategies to address identified risks.

4. Mitigation Strategies:

GHG Emissions:

- *Mitigation Strategies:* Diversifying sourcing options, investing in innovative technologies, collaborating with partners to navigate regulatory changes.

Sustainable Packaging:

- *Mitigation Strategies:* Engaging in partnerships for efficient material sourcing, investing in research and development for eco-friendly alternatives.

Responsible Procurement:

- *Mitigation Strategies:* Strengthening supplier relationships, adopting comprehensive traceability systems, staying informed about emerging ethical concerns.

Consumer Health and Nutrition:

- *Mitigation Strategies:* Conducting market research, actively participating in industry dialogues, transparently communicating health-related initiatives.

Conclusion.

In conclusion, proactive risk management is integral to the success of CSR initiatives. By identifying potential challenges and proposing mitigation strategies, companies can enhance the resilience of their CSR strategies, ensuring they remain aligned with industry trends and stakeholder expectations.






Overview of
**targets and
timeline.**

GHG Emissions

Waste

Healthier Products



Carbon Neutral
2025
Direct operation
(Scope 1&2)



Net Zero
2039
(Scope 1&2)



Net Zero
2040



Net Zero
2050



Net Zero
2050
(Scope 1, 2&3)



Net Zero
2050



Carbon Neutral
2050

2025

2030

2035

2039 2040

2045

2050



GHG Emissions

Waste

Healthier Products



Food Waste

2025
(-100%)



Food Waste

2025
(-50%)



Food Waste

2025
(-25%)
Compared to 2018



Zero Waste

2030
Non-Food Waste



Food Waste

2030
(-50%)
(Internal)



Food Waste

2050
(-50%)
(External)

2025

2030

2035

2040

2045

2050



GHG Emissions

Waste

Healthier Products



LLBG will present precise targets in the 2023 CSR report.



2025

- **15% salt reduction** in bakery products
- **10% sugar reduction** in pastry, sweet treats, and patisserie
- **10% of the increase** in bread products with health or nutrition claims (number %)



2025

30% of sales will be under this.



2022

50% of sales were under this.



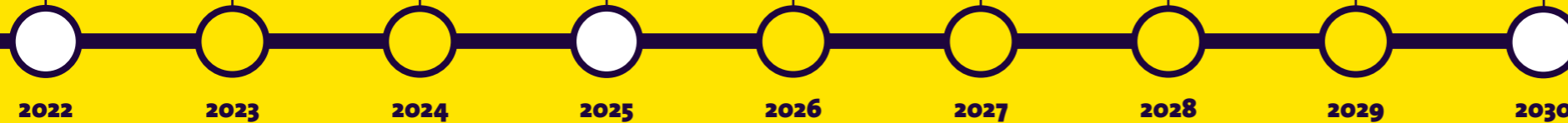
2030

- **All** Bread and Fast-Food products will contain a minimum of 3% fibre & **30%** of our Bread products will contain 6% fibre.
- **33%** of grain ingredients in our Bread and Rye Bread products will be **wholegrain**.
- Reduce the **salt content** in all our Bread and Fast-Food products by **10%**
- **40%** of our sweets volume will contain a maximum of **250 kcal per portion**



2030

Represent **50%** of their sales.



Appendix

Topic names in the Excel sheet

Original topic names from each company

1. Responsible and ethical business conduct	Responsible and ethical business conduct
2. Waste	Non-food waste
3. Food waste	Food waste
4. GHG emission	Greenhouse gas emission
5. Water waste	Water stewardship
6. Sustainable packaging	Sustainable and circular packaging
7. Responsible procurement	Transparent and responsible sourcing & environmentally friendly products and sustainable ingredients
8. Food quality and safety	Food quality and safety
9. Consumer health and nutrition	Healthy, natural, and nutritious diet awareness & Healthy, natural, and nutritious product
10. Diversity and inclusion	Employee diversity, inclusion, and equal opportunities
11. Employee health and nutrition	Employee health, safety, and well-being
12. Employee learning	Employee learning and development
13. Community engagement	Community engagement and development

Appendix

Topic names in the Excel sheet

Original topic names from each company

1. Responsible and ethical business conduct	External communication/transparency
2. Waste	N/A
3. Food waste	Food waste
4. GHG emission	Reduction co2 emission
5. Water waste	Sustainable use/discharge of water
6. Sustainable packaging	Packaging waste/litter & Circular Economy
7. Responsible procurement	Sustainable purchase & Fair trade; ethical trade & environmental impact reduction
8. Food quality and safety	Food/ product safety/traceability
9. Consumer health and nutrition	Clean label & health projects
10. Diversity and inclusion	Transparency/governance & employment of groups with special needs immigrants
11. Employee health and nutrition	H&S at work
12. Employee learning	Competence/training employees & creation decent/workable work
13. Community engagement	Local engagement/CSR & support charity projects

Appendix

Topic names in the Excel sheet

Original topic names from each company

1. Responsible and ethical business conduct	Supply chain practices
2. Waste	Waste
3. Food waste	Food waste
4. GHG emission	Climate
5. Water waste	Water footprint
6. Sustainable packaging	Sustainable packaging
7. Responsible procurement	Responsible resourcing & supplier relationships
8. Food quality and safety	Product transparency and trust
9. Consumer health and nutrition	Health and nutrition
10. Diversity and inclusion	Engaging workplace & good governance
11. Employee health and nutrition	Engaging workplace
12. Employee learning	Engaging workplace
13. Community engagement	Community

Appendix

Topic names in the Excel sheet

Original topic names from each company

1. Responsible and ethical business conduct	Transparency and disclosure & business ethics and compliance & human rights
2. Waste	N/A
3. Food waste	Food waste
4. GHG emission	GHG emissions & climate change
5. Water waste	Water use
6. Sustainable packaging	Circularity plastic and packaging
7. Responsible procurement	Responsible sourcing
8. Food quality and safety	Product quality and food safety
9. Consumer health and nutrition	Sustainable diets & nutrition
10. Diversity and inclusion	Good corporate governance & diversity and inclusion
11. Employee health and nutrition	Workplace health and safety
12. Employee learning	People and talent
13. Community engagement	Community impact

Appendix

Topic names in the Excel sheet

Original topic names from each company

1. Responsible and ethical business conduct	Ethics and Compliance & Product transparency and labelling
2. Waste	Waste
3. Food waste	Food waste
4. GHG emission	CO2 eq emissions
5. Water waste	Water consumption
6. Sustainable packaging	Sustainable packaging
7. Responsible procurement	Responsible procurement
8. Food quality and safety	Product (food) quality and safety & Product transparency and labelling
9. Consumer health and nutrition	Consumer health and nutrition
10. Diversity and inclusion	Diversity and inclusion & Human rights
11. Employee health and nutrition	Employee health and nutrition
12. Employee learning	N/A
13. Community engagement	Local community support



**Legislative
Framework
& Scopes
definition.**

European Green deal.

The European Green Deal is a broad set of European Union (EU) policy initiatives and measures. It represents a comprehensive and integrated approach to addressing climate change, environmental degradation, and sustainability, with the goal of making the European Union the world's first climate-neutral continent by 2050. It aims at a sustainable, green transition of the European economy.

The primary goal of the Green Deal is to make the EU's economy sustainable, turning climate and environmental challenges into opportunities.

The primary goal of the Green Deal is to make the EU's economy sustainable, turning climate and environmental challenges into opportunities.



Scopes.

Scopes 1, 2 and 3 are a way of categorizing the diverse kinds of carbon emissions a company creates in its own operations, and in its wider value chain.

Scope 1.

Scope 2.

Scope 3.



Sources.

By clicking in the company names here below, you will be directed to their latest published CSR & Sustainability reports, as these have been our sources for this benchmark:

- [Puratos](#)
- [La Lorraine Bakery Group](#)
- [Vandemoortele](#)
- [Aryzta](#)
- [Europastry](#)
- [Lantmännen Unibake](#)
- [Greggs](#)
- [Harry Brot](#)
- [Zeelandia](#)
- [Green deal source 1](#)
- [Green deal source 2](#)
- [Scope 1, 2 and 3 source 1](#)
- [Scope 1, 2 and 3 source 2](#)



keep **exploring.**

Find out more at

www.zeelandia.com/sustainable-commitments

