

Global Environmental Policy 2024

Planet & Product

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Contents

GENERAL COMMITMENT	3
Purpose of this Policy	3
Applicability.....	3
Practical Implementation	3
Definitions and.....	4
PLANET APPROACH AND TARGETS	5
1. MATERIAL TOPICS	5
2. ENVIRONMENTAL MANAGEMENT SYSTEM	6
3. GREENHOUSE GAS REDUCTIONS Owner: Environmental Footprint Manager.....	6
4. ENERGY CONSUMPTION Owner: Environmental Footprint Manager	7
5. WASTE MANAGEMENT Owner: Coordinator Environmental Health & Safety.....	7
6. WATER MANAGEMENT Owner: Coordinator Environmental Health & Safety.....	9
7. CHEMICALS Owner: Coordinator Environmental Health & Safety	9
8. POLLUTION Owner: Coordinator Environmental Health and Safety.....	10
Manufacturing pollution	10
Product pollution.....	11
Plastic pollution prevention – local communities.....	12
9. BIODIVERSITY Owner: Environmental Footprint Manager.....	12
PRODUCT APPROACH AND TARGETS.....	13
10. MATERIAL TOPICS	13
11. RESPONSIBLE RESOURCE USE Owner: Director Research & Development	13
Plastics responsible resource use	14
Fiber, paper, and cardboard responsible resource use	15
Amenity Kits	16
12. ENVIRONMENTAL IMPACT FROM USE OF PRODUCTS Owner: Category Directors	16
13. CONSUMER HEALTH AND SAFETY Owner: Legal Department	17
14. PRODUCT CIRCULARITY Owner: Director Sustainability.....	18
Overview Of All Environmental Targets.....	20
Overview Of All Location Specific Targets.....	24
Hoogstraten, Belgium	24
Prachinburi, Thailand.....	24
Lima, Ohio, USA.....	24
Remediation and Reporting	25
Acknowledgement: deSter’s Commitment.....	25

GENERAL COMMITMENT



deSter, a gategroup member, is a leading provider of sustainable & innovative food packaging and service ware concepts to the food service and travel industry. By combining over 40 years of industry experience with a passion for design and service trends, we deliver bespoke, customer-centric, and impactful innovations. As a global company with more than 1'000 employees spread across multiple countries and operating on all continents, we believe good business should be good for people and gentle on the environment. Therefore, throughout all our operations, sustainability is key. Our general mission is to operate in a socially, environmentally, and economically sustainable manner. This is translated into our ESG strategy where we focus on 3 main areas: People, Planet and Product.

With People, we care for our employees, our customers, stakeholders in our supply chain and the community around us. With Planet we want to lower the stress we put on the environment to the absolute minimum. With Product we aim to develop, produce, and sell products according to the principles of the circular economy, and so reducing the impact on the environment to an absolute minimum.

Purpose of this Policy

The purpose of this Global Environmental Policy is to set forth deSter's commitment to environmental sustainability by conserving natural resources, protecting global ecosystems and the prevention of harmful environmental pollution to support health and wellbeing. We also commit to being compliant with applicable environmental rules & regulations in the different regions and countries we operate in.

This document describes our global ambitions, approaches, and targets concerning greenhouse emissions, energy consumption, waste management, water management, chemicals, pollution, biodiversity, responsible resource use, environmental impact during the use of our products, consumer health and safety, and product circularity. With changing legislation and new technologies, continuous follow up and improvement of the environmental management system is important. This policy therefore is revised yearly and updated if needed.

Applicability

This Global Environmental Policy is applicable to all employees of the deSter. This includes temporary, contracted, and agency staff working on the deSter's premises or under deSter's direction (all referred to as "employees"). Our employees are regularly informed and trained on this policy and related developments. The BCN Nupik entity that deSter acquired in early 2024 is not yet included in the scope of this policy, but will be integrated during 2024.

Practical Implementation

This policy will be revised yearly and updated if needed. Revisions could happen earlier if preferable. The Environmental Footprint Manager is responsible for the update of the policy. This general environmental policy contains different specific policies. Every separate part has an owner who is responsible for this policy and its yearly revision.

Definitions and Abbreviations

deSter has three **manufacturing locations**:

- Hoogstraten, Belgium = HGS
- Prachinburi, Thailand = PRB
- Lima, Ohio, USA = LIM
- Barcelona, Spain = BCN (Nupik by deSter)

deSter has also multiple **offices**:

- Frankfurt, Germany
- Amsterdam, Netherlands
- Atlanta, Georgia, USA
- Bangkok, Thailand
- Dubai, United Arab Emirates
- Hong Kong, S.A.R. of the PRC
- Shanghai, PRC

Reference year for manufacturing location targets: For Hoogstraten and Prachinburi, the reference year is 2019, because that is most representative, since the later years were significantly influenced by Covid-19. For Lima, the reference year is 2021, because this factory was still starting up in 2019 and the production amount was lower than in 2021. Also, the Lima factory output was less affected by Covid-19.

Facilities refer in this document to both manufacturing locations and offices of deSter.

Corporate Sustainable Reporting Directive = CSRD = new European legislation that requires large companies and listen SMEs to publish regular reports their environmental and social impact activities.

European Sustainability Reporting Standards = ESRS = Companies subject to the CSRD will have to report according to European Sustainability Reporting Standards (ESRS). The standards were developed by the EFRAG, previously known as the European Financial Reporting Advisory Group, an independent body bringing together various stakeholders. There are different ESRS standards, ESRS E1 – E5 are related to environmental matters, discussed in this policy.

Environmental – Social – Governance = ESG = the framework deSter uses to integrate sustainability into our organization’s strategy. The goal is to expand our objectives and manage risks related to social and environmental topics. Our ESG framework consists of three focus areas: people (taking care of our employees, customers, suppliers, and communities surrounding us), planet (strive for Net Zero Carbon and reduce waste) and product (focus on circular economy and responsible resource use).

Net Zero Carbon = reduce carbon emissions as much as possible and offset any lasting carbon emissions in projects that take this amount of greenhouse gasses out the atmosphere. So, net zero is reached when the amount of carbon emissions is at a minimum level and no more is added than the amount taken away.

GHG Green House Gas protocol = GHG protocol = a partnership between World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD) that establishes comprehensive global standardized frameworks to measure and manage greenhouse gas (GHG) emissions from private and public sector operations, value chains and mitigation actions.¹

Science Based Targets initiative = SBTi = global body enabling businesses to set ambitious emissions reductions targets in line with the latest climate science. It is focused on accelerating companies across the world to halve emissions before 2030 and achieve net-zero emissions before 2050. The initiative is a collaboration between CDP (Carbon Disclosure Project), the United Nations Global Compact, World Resources Institute (WRI) and the World Wide Fund for Nature (WWF) and is one of the We Mean Business Coalition commitments.²

Scope 1 emissions = direct GHG emissions from operations that are owned or controlled by deSter, like fuel combustion and the use of refrigerants on site.³

Scope 2 emissions = GHG emissions from the generation of purchased or acquired electricity, steam, heating, or cooling consumed by deSter.³

Scope 3 emissions = all indirect GHG emissions (not included in scope 2) that occur in the value chain of the deSter, including both upstream and downstream emissions.³

Net Zero Waste = reduce, reuse, recycle, compost, or recover solid waste streams (except for hazardous and medical waste) to convert them to valuable resources with zero solid waste sent to landfills or burning and with no releases to

¹ [About Us | Greenhouse Gas Protocol \(ghgprotocol.org\)](#)

² [About Us - Science Based Targets \(sciencebasedtargets.org/\)](#)

³ [Corporate Value Chain \(Scope 3\) Standard | Greenhouse Gas Protocol \(ghgprotocol.org\)](#)

land, water, or air that threaten the environment or human health.

REACH = Regulation for Registration, Evaluation, Authorization and Restriction of Chemicals.⁴

Organic composting = the resources return to soil as nutrition for something new. With organic composting we focus on home composting, and specifically do not focus on industrial composting or the use of industrial compostable materials.

Recycling = material is recovered and used again.

Closed loop recycling = a specific way of recycling, where a product at its end of life is grinded and the material is put into a newly produced, similar item, and so reusing the material from that original item to create a new, similar item.

Forest Stewardship Council = FSC = The Forest Stewardship Council sets standards for responsible forest management. It is a voluntary program that uses the power of the marketplace to protect forests for future generations. Their standards include protection of water quality, prevent loss of natural forest, prohibit harvest of rare old-growth forest, and prohibit highly hazardous chemicals.⁵

VOC = volatile chemical compounds = compounds that have a high vapor pressure and low water solubility.

They are emitted as gases from certain solids or liquids. VOCs include a variety of chemicals, some of which may have short- and long-term adverse health effects.⁶

Sox = sulfur oxides = group of molecules made up out of sulfur and oxide. They are pollutants that contribute to the formation of acid rain, as well as particulate pollution.⁷

Nox = nitrogen oxides = gases made of nitrogen and oxygen atoms. They contribute to the problem of air pollution, playing roles in the formation of both smog and acid rain.⁸

Nature positive = term used to describe a world where nature – species and ecosystems - is being restored and is regenerating rather than declining.⁹

ISCC PLUS = ISCC PLUS certification is a voluntary scheme that is applicable for the bioeconomy and circular economy for different materials, such as chemicals, plastics, packaging, and renewable feedstock derived from a process using renewable energy sources¹⁰. Certification under the ISCC standard assures a fully transparent and deforestation-free supply chain and the protection of land with high biodiversity value and high carbon stock. The ISCC standard complies with human, labor, and land rights, as well as good management practices. The ISCC PLUS for plastics is based upon mass balances of renewable or recycled resources in products. This is verified and traced across the entire value chain.

Operation Clean Sweep = OCS = international program that prevents the loss of plastic granules (pellets, flakes and powders) during handling by various entities in the plastics value chain. The organization focuses on preventing plastic pellets from entering waterways and harming wildlife and ecosystems. The goal is to achieve zero pellet loss by handling and disposing of pellets correctly during the industrial processes.

PLANET APPROACH AND TARGETS

1. MATERIAL TOPICS

The material topics in this Global Environmental Policy result from the double materiality study deSter conducted on a global level. An analysis of deSter's impact on sustainable issues and an analysis of the risks and opportunities of sustainable issues was made. These assessments were performed based on the ESRS (ref CSRD) and were combined with the double materiality analysis. This analysis provided our company with the most important topics to focus on.

The double materiality concluded these material topics, related to environment and planet-related:

- IMPACT: deSter contributes to global warming via greenhouse gas emissions (ESRS E1)
- IMPACT: biodiversity is impacted by mismanaged waste of our products at the end of life (ESRS E4)

⁴ [REACH — Regulation for Registration, Evaluation, Authorisation and Restriction of Chemicals | Safety and health at work EU-OSHA \(europa.eu\)](#)

⁵ [Home \(fsc.org\)](#)

⁶ [What are volatile organic compounds \(VOCs\)? | US EPA](#)

⁷ [Sulfur Oxides | Center for Science Education \(ucar.edu\)](#)

⁸ [Nitrogen Oxides | Center for Science Education \(ucar.edu\)](#)

¹⁰ [ISCC PLUS – ISCC System \(iscc-system.org\)](#)

¹⁰ [ISCC PLUS – ISCC System \(iscc-system.org\)](#)

- IMPACT: pollution microplastics end up polluting organisms and food resources (ESRS E2)
- IMPACT: generation of soil pollution at our production sites (ESRS E2)
- IMPACT: waste of production locations (ESRS E5)
- IMPACT: water consumption at the production locations, needed for production processes (ESRS E3)
- IMPACT: use of chemicals of high concern in production processes (REACH chemicals, PFAS, polystyrene) (ESRS E2)
- IMPACT: pollution of air in our production locations of VOCs, NOx, and Sox (ESRS E2)
- IMPACT: biodiversity is impacted by growing and harvesting the fiber, paper, and wooden materials we purchase. (ESRS E5)
- RISK: spread of infectious diseases (separate policy)
- RISK: energy availability disruption, price increases and fossil-based energy issues (ESRS E1)

All these topics are part of our Global Environmental Policy.

2. ENVIRONMENTAL MANAGEMENT SYSTEM

An environmental management system (EMS) per site is important to implement this policy, align actions and have a systematic follow up system. Internationally recognized is the ISO14001:2015 standard, which deSter will follow and implement at our sites, starting with the manufacturing location in Belgium. The goal is to implement an environmental management system (EMS) in all our production sites, that will cover the goals, targets, actions and follow up of our material environmental topics.

The environmental management system is continuously improved to continue to improve deSter's environmental performance and reduce the negative impacts we have on our environment. The topics listed in this policy are also part of the environmental management system.

For the implementation and certification of this system, the timeline is:

- **End of 2024:** certification in Hoogstraten, Belgium
- **End of 2025:** implementation and certification in Prachinburi, Thailand and Lima, USA

3. GREENHOUSE GAS REDUCTIONS

Owner: Environmental Footprint Manager

At deSter we develop, manufacture, source, and deliver products worldwide. We are conscious that these operations also generate greenhouse emissions and are committed to reduce them both onsite and throughout our entire value chain.

To reduce our direct and indirect greenhouse gas emissions, our approach is:

- Our reduction targets are aligned to the 1.5°C warming scenario, according to the **Science Based Targets initiative**. Our scope 1, 2 and 3 emissions will be calculated according to the **Green House Gas (GHG) protocol**. 2019 is our base line year and the emissions are calculated yearly from 2019 on.
- In the coming years, we will focus on reducing the **footprint of scope 1, 2 and 3**.
- We **manufacture** resourceful and want to invest in local manufacturing locations enabling us to produce closer to our core markets, which in turn makes for a significant reduction in transportation and the related CO2 emissions.
- We review our entire **supply chain** to lower emissions during the different upstream and downstream activities and use our influence on our supply chain to create less carbon emission throughout.

For current products, we engage suppliers and work together with customers, to find options to

lower the carbon emissions of a product. On top, developments are ongoing of new products that are made from low carbon intensive materials.

Our GHG reduction targets are:

- **End of 2024:** get our science-based reduction targets validated by SBTi.
- **End of 2025:** 25% reduction of carbon footprint in all operations (scope 1, 2 and 3), compared to 2019.
- **End of 2030:** 75% carbon footprint reduction in scope 3, compared to 2019 and achieve Net Zero Carbon in our scope 1 and 2 emissions.
- **End of 2050:** be Net Zero Carbon in all operations (scope 1, 2 and 3).

4. ENERGY CONSUMPTION

Owner: Environmental Footprint Manager

Regarding energy, fossil-based energy is a material topic for deSter. We aim to minimize our energy consumption, lower our fuel consumption, and increase energy efficiency in our operations.

Our approach to lower our energy use, related emissions and be less dependent on fossil fuels:

- Increase energy efficiency in our operations.
- Focus on electrification.
- Switch to green electricity.

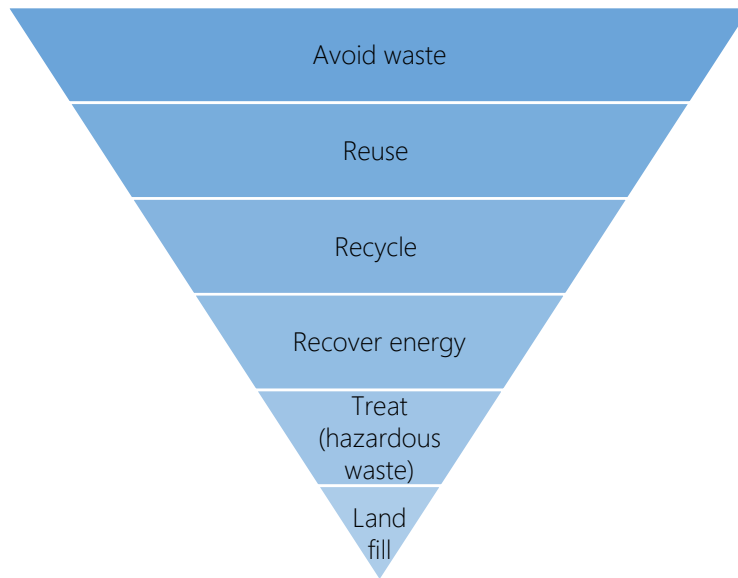
Our energy consumption targets:

- **End of 2025:** manufacturing location specific targets
 - Hoogstraten: 6% reduction of electricity compared to 2019, relative to the production revenue.
 - Prachinburi: reduction 5% electricity used, compared to 2019, relative to the production revenue and new technology lines are excluded.
 - Lima: 10% reduction of electricity relative to production revenue, compared to 2021.
- **End of 2030:**
 - 100% of our electricity comes from renewable sources.
 - Be Net Zero Carbon in the energy we use (scope 1 and 2), which means we lower 2030 our fuel and electricity use, choose green alternatives, and offset any remaining GHG emissions.

5. WASTE MANAGEMENT

Owner: Coordinator Environmental Health & Safety

This waste management policy focuses on the waste management of our facilities; the waste created by the products we sell is covered in our Product Circularity Policy (p. 17-19). deSter's internal waste management approach is based on the **waste hierarchy** of The European Union's Waste Framework Directive (1975/442/EEC) (see graph 1).



Graph 1: waste management hierarchy

We focus on the waste from our manufacturing locations. Based on this framework, our approach consists of:

- The waste we produce in our facilities must be minimized and should be reused and recycled as much as possible.
- The amount of waste that remains, should be incinerated with energy recovery, and should thus not end up as landfill.
- We adhere to local legal requirements and only use landfill if the local legislation states it must.
- Hazardous waste must be avoided in the first place, but the remaining should be collected and treated properly.

We strive to sort out our waste as much as possible and create different streams that can be collected separately, so these clean streams are handled in the most appropriate way by the waste treatment facility.

Our waste management targets:

- **End of 2025:** manufacturing location specific targets
 - Hoogstraten: 10% waste reduction (in weight) compared to 2019, relative to the production revenue.
 - Prachinburi: 5% waste reduction (in weight) compared to 2019, relative to the production revenue.
 - Lima: 5% waste reduction (in weight) compared to 2021, relative to the production revenue. No hazardous waste goes to landfill.
- **End of 2030:** manufacturing location specific targets
 - Hoogstraten: 15% waste reduction (in weight) compared to 2019, relative to the production revenue.
 - Prachinburi: 10% waste reduction (in weight) compared to 2019, relative to the production revenue. Only hazardous waste categorized by the Thai DIW and PH should go to landfill.
 - Lima: 10% reduction of waste (in weight), compared to 2021, relative to the production revenue.
- **End of 2050:** Net Zero Waste in all our own operations.

6. WATER MANAGEMENT

Owner: Coordinator Environmental Health & Safety

Via the Aqueduct Water Risk Atlas of the World Resource Institute, the water stress of the production sites of deSter were checked. The sites in Hoogstraten (Belgium) and Lima (USA) are both in low water-stressed areas (in the baseline and 2050 scenarios). The plant in Prachinburi (Thailand) is in a high water-stress area. Water consumption therefore is material for the Prachinburi (Thailand) plant. Also, the site in Hoogstraten (Belgium) is in scope due to high cost related to water use. The site in Lima (USA) is not in scope.

deSter commits to sustainable water management of the water we use in all locations. Our approach is:

- Minimize water use through water efficiency initiatives and internal closed loop approaches.
- Our freshwater usage should be minimized and replaced with rainwater if possible.
- Not releasing any contaminated wastewater in the environment.
- Water efficiency is taken up in the procurement decisions when buying new equipment and machines.
- For the implementation of new production lines that need water, preferably have a closed loop system for water usage.

Our water management targets:

- **End of 2025:** reach manufacturing location specific targets:
 - Hoogstraten:
 - Reduce water usage in HGS by 10%, compared to 2019 water usage and relative to the production revenue.
 - Reduce zinc in the wastewater with 15%, compared to 2019 and relative to the production revenue.
 - Keep measured particles below the regulated thresholds. Evaluate water analysis results for all measured particles to see if actions need to be done.
 - Prachinburi: reduction of 10% of water consumption compared to 2019 and relative to the production revenue.
Remark: Since new lines are currently starting up in Prachinburi with a new technology for deSter, the influence on water use is still unclear. This target will be evaluated in the next revision, based on the water usage date of this new line.
 - Lima: not in scope due to low water usage and non-water-stressed area.
- **End of 2030:** Prachinburi: construction of a rainwater reservoir of 500m³.

7. CHEMICALS

Owner: Coordinator Environmental Health & Safety

deSter commits to limit the impact on the environment and human health of its chemicals used throughout its own operations. Our approach consists of:

- To lower the use of chemicals, limit the use of harmful substances by strict screening the type of chemicals used, phase out certain chemicals or replace chemicals with a less or non-harmful alternative and apply the appropriate waste management principles (ref 3. Waste management policy) at the end of its life. We keep an up-to-date quality dataset of all chemicals (such as lubricants and cleaning agents). All materials we buy to make our products, need to hold a safety data sheets (SDS) and must be aligned with the food safety regulations. These documents are screened by the quality department to guarantee compliance.
- All materials we source and use in Europe, need to comply with the REACH requirements.

- All our products come with specification sheets (spec Sheets) and a Declaration of Compliance.

Our chemical policy targets are:

- Continuous targets in all sites:
 - We strive to choose the least harmful products for our production processes. We follow local legal requirements concerning chemicals and harmful products. Harmful substances are switched if possible.
 - Chemicals are always labeled clearly.
 - Chemicals are stored separately in protective areas to prevent the potential exposure to employees and the environment.
 - “Protective practices and equipment” are available and in common use to minimize the potential injury for any employee in case of exposure to hazardous chemicals.
 - Chemical waste is always sorted out and treated by an external accredited waste treater.
- Additionally, to these continuous targets, are some specific targets for Prachinburi plant, as they are reviewing their local approach on chemicals.

By end of 2024 Prachinburi: review approach on chemicals and ensure all these actions are in place:

- Appoint a team that is responsible to manage a chemical spill, if it occurs.
- Ensure adequate and appropriate chemical spill recovery materials are available at all areas where chemicals are used and in the chemical storage warehouses.
- Select a chemical and hazardous substance transportation unit, who have appropriate qualifications, as required by local law. Supervise carriers' containers and transport vehicles used must be certified and meet European Agreement Concerning the International Carriage of Dangerous Goods by Road (ADR) requirements.

8. POLLUTION

Owner: Coordinator Environmental Health and Safety

As a company, we need to be aware of the pollution we create. We want to reduce the pollution caused during the production process and decrease pollution coming from the end-of-life treatment of our products.

Not all types of pollution are material to deSter. The focus is defined in the double materiality analyses. Material pollution related to manufacturing itself is soil and air. On product level, waste of the products and single-use plastics are material topics.

Manufacturing pollution

The pollution we cause during the **manufacturing** process should be contained.

deSter Hoogstraten (Belgium) committed to Operation Clean Sweep in 2023, striving towards the goal of zero pellet loss at our productions site. By following the principles and guidelines of this international program, the plastic pollution caused by the production process is to be minimized and no pellets should end up in nature. The principles of OCS are:

- Improve our worksite(s) set-up to prevent and address spills.
- Create and publish internal procedures to achieve “zero pellet loss” goals.
- Provide employee training and accountability for spill prevention, containment, clean-up, and disposal.
- Audit our performance regularly.

- Comply with all applicable local and national regulations governing pellet containment.
- Encourage our partners (contractors, transporters, etc.) to pursue the same objectives.

Our manufacturing anti-pollution approach:

- Air pollution: By lowering our CO2 footprint and process emissions, use less fossil-based energy, reduce the amount of waste and work on achieving net zero waste as soon as possible.
- Soil and air pollution: in the manufacturing location of Hoogstraten, a risk analysis including visual exposure of dust is carried out every time a new manufacturing line is introduced or put into operation. From that risk assessment, we can take needed measures to contain dust and particles pollution in our manufacturing process. We want to extend this risk analysis procedure to all manufacturing locations of deSter.
- Soil pollution: We have a specific procedure in place in case of local pollution emergencies (like oil spills) in all three production sites.
- Soil pollution: continuous follow up and sanitizing of the local oil leakage in a particular part of the soil in HGS, until it is all clear. This leakage appeared several years ago and has been monitored closely. The sanitizing plan has been worked out with an external expert firm and is discussed and reported upon with local authorities regularly.

Our manufacturing anti-pollution targets:

- **End of 2025:** all manufacturing sites of deSter have committed to Operation Clean Sweep.
- Air pollution
 - See GHG targets 2025, 2030 and 2050 (p. 6-7)
 - 2025 Hoogstraten
 - Lower our VOCs emitted by 40%, compared to 2019 and relative to the production revenue.
 - Reduce NOx emissions by 50%, compared to 2019 and relative to the production revenue.
 - Reduce the Sox emissions by 50%, compared to 2019 and relative to the production revenue.
 - VOC not relevant for Lima, PRB will be reported on VOC this year and evaluated if targets need to be set.
- Soil pollution
 - See waste targets 2025, 2030 and 2050 (p 8)
 - Hoogstraten (Belgium): Follow up on oil leakage in soil at site. Sanitizing continues until it is clear. Afterwards, continuous monitoring will be in place.
 - **End of 2030:** Implement the procedure of a risk analysis of a new machine or a new manufacturing line according to the approach followed in Hoogstraten (Belgium), to the other manufacturing locations.

Product pollution

Also important is to consider the potential pollution **caused by the products** we manufacture. This is explained in the PRODUCT part of the environmental policy (p. 13-19). The entire lifecycle of the products is taken into account. The biggest reduction in (litter, land, and sea) pollution can be achieved by focusing on

our product circularity goals. Furthermore, we comply with European Union directives and legislations on single-use plastics and packaging and packaging waste, and we comply with the REACH requirements.

Plastic pollution prevention – local communities

Next to our own operations and the products we sell, we want to avoid the impact of plastic pollution in general, around the globe. To do so, we want to reach out to the **local communities** (like schools, organizations...) surrounding the sites where we operate, to work on preventive (education, technologies...) and waste collection actions that reduce plastic pollution and improve the lives of local communities facing social and health impacts from plastic pollution.

Our targets on plastic pollution prevention worldwide

By end 2025:

- 100 hours pro bono work
- 1'000 hours volunteering work
- 1'000 people educated on avoiding plastic pollution
- 10'000 kg plastic waste collected
- 100'000 euro invested in innovative preventive solutions.

9. BIODIVERSITY

Owner: Environmental Footprint Manager

Biodiversity represents the total variety of all life on earth. The more biodiversity on earth, the more secure all life is. Biodiversity is currently under huge pressure. deSter wants to contribute to the international goal of nature positive by 2030. In order to do so, the focus is put on the topics that have been identified as material in the double materiality assessment of deSter.

Foremost important for deSter is the **impact of land use and land use change due to the raw materials** that we buy in. Mostly related to the fiber, paper, and wood materials we purchase. Our biodiversity policy therefore focusses on this impact.

Also, global warming (p. 6-7) and pollution (p. 10-12) are material matters to us. Both are a driver of biodiversity loss. Working on the greenhouse gas emissions of all three scopes and putting targets on the pollution we cause (for example: VOCs, PFAS), related to biodiversity too.

Finally, we take a **holistic** approach. Measures taken on one topic should not cause harm to another related issue and preferably should be beneficial for multiple environmental issues at once.

Our biodiversity targets:

Targets of biodiversity are all related to other topics in this policy.

- Targets on greenhouse gas emissions (p. 6-7)
- Pollution (p. 10-12)
- Responsible resource use (p. 13-16), focus on FSC targets.

PRODUCT APPROACH AND TARGETS

10. MATERIAL TOPICS

At deSter, we develop, produce, and trade food packing products. It is very important to consider the environmental aspects during the entire lifecycle of our products. This policy describes environmental approaches from resource use for product production, product design, consumer use all the way through to end of life.

The material topics in this Global Environmental Policy result from the double materiality study deSter conducted on a global level. An analysis of deSter's impact on sustainable issues and an analysis of the risks and opportunities of sustainable issues was made. These assessments were performed based on the ESRS guidelines and were combined into the so-called double materiality analysis. This analysis provided our company with the most important topics to focus on.

The double materiality concluded these material topics, related to environment, and focused on product:

- IMPACT: products become waste at the end of life (ESRS E5)
- IMPACT: production of single-use plastics (ESRS E5)
- IMPACT: the raw materials and products we procure, have an impact (ESRS E5)
- IMPACT: biodiversity is impacted and pollution is caused by mismanaged waste of our products at the end of life (ESRS E4, E5)
- IMPACT: pollution microplastics end up polluting organisms and food resources (ESRS E2)
- IMPACT: use of chemicals of high concern downstream (PFAS) (ESRS E2)
- RISK: personal safety of consumers and end-users (related to our products)
- RISK: increased cost of sustainable raw materials (ESRS E5)
- OPPORTUNITY: revenue streams from new business models / products / markets (ESRS E5)

All these topics are part of this Global Environmental Policy.

11. RESPONSIBLE RESOURCE USE

Owner: Director Research & Development

To create deSter products, some materials need to be extracted directly from nature. We want to actively work on ensuring that the materials we need for manufacturing our products are sourced with a limited impact on biodiversity, climate change, and society.

We look at the impact of how they are extracted, created, transported and their environmental impact during production. The materials we use are selected in line with our product circularity goals, considering end-of-life (see Product Circularity Policy).

In this policy we focus on the most used and most important materials. A framework for other types of materials and products will be defined at a later stage.

The materials in scope of this policy are:

- Plastics: used for the manufacturing of plastic packaging
- Fiber: used for cardboard and paper packaging

Our commitment

- We strive to limit the use of resources in the first place (see 14. Product circularity and 10. Environmental impact of use of products).

- Materials are recyclable or compostable, which is in line with our end-of-life Product Circularity commitments.
- Where possible we strive to use recycled materials and materials based on renewable resources. In case of the use of renewable resources we strive to rely on resources with an entire traceable supply chain that is verified by a third-party system such as FSC, ISCC PLUS amongst other.
- We avoid illegal extraction of resources, such as illegal forestry.
- We integrate the greenhouse gas impact of our materials into our raw material sourcing decision making process.
- We integrate the transport distance, between where materials are sourced and our factories, into our raw material sourcing decision making process.
- We ensure that our materials meet all statutory environmental and safety requirements under European or national law.
- We ensure our sourced products are ethically produced, which is covered through our Supplier Code of Conduct, where we focus on the UN guiding principles and the fundamental principles of the ILO (International Labour Organization)

Plastics responsible resource use

The plastic materials sourced are currently used for single use plastic packaging and for reusable plastic packaging. However, in line with our product circularity goals we are phasing out single use plastic packaging and transitioning them to reusable or organic compostable packaging. Single use plastic packaging will in the future only be used for long preservation of food with a guaranteed recycling at the end-of-life. Hence, moving forward, we will focus primarily on **plastics for reusable items**.

Our approach on responsible resource use of **plastics**:

- Strive to use materials with the lowest CO₂ impact, viewed from a lifecycle perspective (creation, transport, production, use (e.g. lightweight) and end-of-life).
- Materials should fit our Product Circularity goals (see point 9) by being recyclable or organically compostable.
- Use recycled materials where possible.
- Decouple plastics from oil and use renewable resources when financially reasonable and where the environmental benefits are more favorable compared to its fossil-based counterpart.
- Linked to the phase out of single use plastics, we phase out polystyrene (PS) materials due to the lack of efficient recycling technologies available for this group of polymers and due to their emission of Volatile Organic Compounds (VOCs).
- Be in line with applicable rules and regulations (e.g. EU SUPD, PPWR, environment, safety).

Our targets on plastic resources:

- **End of 2024:** get certified as a production site of Hoogstraten on ISCC PLUS for renewable and recycled plastics, so we can actively offer this to our customers.
- **End of 2025:** get certified as a production site of Prachinburi on ISCC PLUS for renewable and recycled plastics, so we can actively offer this to our customers.
- **End of 2026:** get certified as a production site of Lima on ISCC PLUS for renewable and recycled plastics, so we can actively offer this to our customers.

Fiber, paper, and cardboard responsible resource use

The type of paper, fiber and cardboard used for our products can be broken down in the following categories based on the pulp they are made from:

Category	Sourcing priority	Subcategory	Quality		Environmental impact
Recycled fiber	1	/	Medium	Less white, moisture sensitive, cannot be used for food contact	Low (no new fibers harvested)
Virgin Fiber	2	By-product fiber	Medium	Less strong, often needs to be mixed with longer virgin fibers	Medium
	3	Mechanical Fiber	High	Whiter, more moisture resistant, can be used for food contact	High
	4	Chemical Fiber	Highest		Highest

Our approach to increase sustainable sourcing of paper, fiber, and cardboard:

- Utilize Recycled fiber as a standard and only move to higher quality virgin fiber when it is required (for example, food contact or ovenable applications). This is promoted as such towards our customers.
- In case virgin fiber needs to be offered:
 - The preferred solution, in case available, is to use virgin fibers from by-product or waste streams. These fibers are often less long and need to be mixed with longer virgin fibers.
 - Secondly, the aim is to always offer virgin fibers as **FSC certified**, to assure that the fibers are being harvested according to the highest standards, with care for biodiversity.
 - If FSC is not possible, we aim to source the virgin fibers from EU, as they generally comply with the **European Timber Regulation (EUTR)** that ensures no illegal forestry. When sourcing outside EU, we actively work together with our suppliers to comply with the EUTR or search for suppliers that comply with the EUTR. In case the EUTR compliance is not yet in place we require compliance with no illegal forestry.
 - The upcoming **European Deforestation Regulation (EUDR)** will replace the EUTR and requires compliance. As a certified FSC organization, we will follow and implement the 3-step program of FSC to comply to EUDR:
 - Adopter of FSC Blockchain (from March 2024 onward)
 - Additional training and support (from March 2024 onward)
 - Implement FSC EUDR tools (available from June 2024)

This approach will be evaluated, considering technologies and insights on fibers are developing fast. We will incorporate a holistic view on CO2 footprint regarding sourcing of fiber material.

Our targets on sustainable sourcing of paper, fiber, and cardboard:

End of 2024:

- Have full transparency on the type of boards and fibers we use and their source
- Continue to offer FSC products to our customers and identification of next product groups to switch proactively to FSC certified materials

End of 2025:

- Food contact products: Increase our current FSC certified sourced materials for fiber-based food contact items to 55%

- Non-food contact products: Increase our current recycled materials for fiber-based non-food contact items to 40%. And increase the use of FSC material to 25%, in case recycled is not possible for non-food contact items.

End of 2026:

- Food contact products: Increase our current FSC certified sourced materials for fiber-based food contact items to 65%.
- Non-food contact products: Increase our current recycled materials for fiber-based non-food contact items to 50%. And increase the use of FSC material to 30%, in case recycled is not possible for non-food contact items.

Amenity Kits

Specific to our **amenity kits**, we strive to offer kits with the lowest impact on the environment as possible:

- Starting with the bags, we only use recycled or biodegradable fabrics such as recycled polyester, nylon, hemp, bamboo, organic cotton. We purposefully design the bags to have multi-functionality and be reused repeatedly.
- For the inner items (toothbrush, eyeshade, socks, combs, shavers & skincare tubes, etc.) we eliminated the use of virgin plastic replacing with wheat straw, bamboo and RPET materials.
- For all our paper packaging we use recycled paper or FSC certified virgin paper.

12. ENVIRONMENTAL IMPACT FROM USE OF PRODUCTS Owner: Category Directors

The products we sell have an impact on the environment during their use. We want to limit this impact by taking the environmental strains of our products into account when developing them. Most of our products are designed in-house and we follow the latest technological developments to have safe, functional, durable, and ergonomically well-designed products. They should help to save weight and space, and make work processes simpler, smoother, and faster.

Our approach to limit the environmental impact from use of products:

- We strive to find the perfect balance between the **functionality** of a product and being as **lightweight** as possible. Lightweight products need less material, create less emissions during their transportation, while the functionality and quality of the products ensures a long lifetime and a good end-consumer experience.
- For our **reusable items**, we look for the most **durable option** by optimizing the design and select the right material to have a maximum amount of uses out of one item. Therefore, we analyze the lifecycle of launched products wherever we can to further improve them.
- We optimize the **stacking height** of our products to limit secondary packaging and to lower the transport volume.
- **No release of harmful substances** to the environment or the consumer during use of the product. We ensure that products meet all statutory safety requirements under European or national law (see further detail on health and safety of our products in 8. Consumer Health and Safety Policy).
- Our products are developed to protect their valuable content (food, beverages, cosmetics...) and by making sure they do this well, we strive to **limit waste** of food, beverages, cosmetics, ...

These approaches are already embedded in our product development approach for many years. To guarantee this, we work together with everyone involved such as caterers, crews, restaurant owners, product experts, engineers, our manufacturing, and supply chain. In this way, we can ensure that our designs are

optimized right down to the finest detail before they go into production. By offering smart reusables to our customers, which can be tracked and traced by digital solutions, end-users can be incentivized to return reusables. This ensures that the reusables will be reused.

13. CONSUMER HEALTH AND SAFETY

Owner: Legal Department

Our aim is to actively promote responsibility and concern for the safety of our consumers, our staff, and the general public, and more specifically to:

- Only place products on the market which are safe and thus ensure that products meet all statutory safety requirements under European or national law.
- Inform consumers of any risks associated with the products we supply.
- Continually assess products, packaging, labelling, ingredients, adverse events, and complaints to ensure the health and safety of consumers, staff, and the general public.
- Apply consistent consumer safety standards for company operations and products across all regions.
- Make sure any product present on the market can be traced, so it can be removed in case of any risks to the consumers, staff, and the general public.
- We follow the guidelines of Good Manufacturing Practice (GMP) (described in the Regulation (EU) No 2023/2006) in all our manufacturing locations, by working according to the BRCGS norms for packaging materials and food safety.

We encourage **our employees** to speak up and report about any Consumer Health and Safety concerns. They can do this by:

- Speaking with their immediate supervisor or Human Resources representative
- Contacting a member of deSter General Counsel and/or gategroup's Legal team
- Contacting the Speak Up Line (gategroup's confidential independent whistleblower service)

In case an **end-user** of our products might experience any concerns or non-compliance, they can speak up to the distributor of our products who in return reports the concern or non-compliance to deSter (deSter is not selling products directly to end-users). Any complaint is taken seriously and is supported by a strict Quality Complaint Process. We investigate thoroughly, fairly, confidentially, and take action as necessary and appropriate.

An important part of customer health and safety for deSter is the use of PFAS. **PFAS** (Polyfluoroalkyl substances) are chemicals used in some of our fiber-based packaging as they deliver excellent moist, grease and stain resistant properties. However, PFAS do not occur naturally in the environment and are extremely persistent and therefore accumulate in the environment. PFAS can also pose health risks. Furthermore, in the future stricter regulations are expected to phase out PFAS from packaging products.

Although the level those chemicals are present in our packaging products is compliant with the EU food approval legislation and REACH requirements, given the potential impact on the environment and health, we want to take a proactive approach in phasing them out.

Targets on consumer health and safety:

- **Yearly:** Consumer complaints: We aim to have a consumer complaint rate less than 0.2 per 1'000 production hours."
- **As from 2023** all ovenable fiber-based products will PFAS free.

- **By end of 2025** we have actively phased out PFAS from all our current fiber based products by replacing each product with a valid alternative even if the look and feel might slightly differ.

14. PRODUCT CIRCULARITY

Owner: Director Sustainability

We strive to limit the impact our products have on the environment and more particularly regarding the impact by the end-of-life. Our Product Circularity Vision covers all the products we sell. However, it has been most detailed defined for all our food packaging and food serving concepts as these make up the largest number of products in our portfolio and have the biggest impact. A more detailed policy for the remaining product groups will be defined at a later stage.

Our **Product Circularity Vision** follows the new plastics economy movement (Ellen MacArthur Foundation) as well as the various initiatives of the European Union (e.g. Single-Use Plastics Directive (SUPD) and the European Union Packaging and Packaging Waste Directive (PPWD) which will soon be replaced by a new Regulation). This vision is about moving from a linear economy to a circular one and avoiding waste of our sold products in the first place. Our dedicated Research and Development team and our deStudio design team focuses on three pillars following our **butterfly strategy** (graph 2):

1. **Eliminate and reduce.** Together with our customers we balance customer experience and sustainability by challenging whether an item is absolutely necessary and if the number of items can be reduced. Next to that we always strive to limit the amount of material needed.
2. **Reusable items for (closed loop) recycling.** Replace single use items with reusable products that can be brought in a closed loop recycling scheme. This entails the development of reusable products and systems that support the use of reusables and the development of closed loop recycling schemes. Preferably made from recycled or renewable materials.
3. **Single-use Plastic free items.** In case reusable items are not fit of purpose yet, we aim for using single-use plastic free items for organic composting and recycling. Preferably made from recycled or renewable materials. By organic composting, the resources return to soil as nutrition for something new. With organic composting we focus on home composting, and specifically do not focus on industrial composting or the use of industrial compostable materials. By recycling, the material is recovered and used again.

Single-use plastic packaging will only be used where it makes sense and so if all the following conditions are met:

- when reusables are not fit for purpose (yet),
- when they ensure a long preservation of food,
- when they are made of recyclable materials,
- and where it is guaranteed, they do not end up in nature.

Furthermore, we actively **promote environmentally friendly products or services** through:

- Phase out of single-use plastics, by which we do not offer them anymore to our customers.
- Not only offer a reusable product, but also actively work on the underlying system and technologies to ensure the implementation of a new reusable product (e.g. washing systems, leasing models, equipment management systems, RFID tracking...).
- Actively work with and support our customers in bringing products in a closed loop environment. We support in how products need to be collected and brought back to one of our manufacturing locations where we use them to reproduce the same type of product.

- We keep our customers up to date about upcoming legislation regarding the ban of certain products and actively work on suitable alternative products. Additionally, all manufactured products of deSter are labeled on the individual items with the corresponding recycling code, so the end-users can dispose of the items in the appropriate way.



Graph 2: butterfly strategy deSter

Targets on circularity of our products:

- Since 2020, we only launch new products that are reusable, compostable, or recyclable.
- End of 2025:
 - All our products are reusable or compostable, and recyclable. We therefore also actively phase out unnecessary single-use plastic products by eliminating them or replacing them with reusables or compostables.
Remark: only for products designed to guarantee long preservation of food and to be used in a guaranteed recycling scheme, single-use plastic packaging can be used in case reusable packaging is not an option (yet).
 - We only use responsible resources.
- End of 2030: 100% of our products create zero waste. We only sell the products with a guaranteed circular end of life scenario.

Overview Of All Environmental Targets

<i>Policy</i>	End of 2024	End of 2025	End of 2026	End of 2030	End of 2050
<i>3. Greenhouse gas reduction</i>	Submit and validate SBTi targets	25% reduction of carbon footprint in all operations (scope 1,2 and 3), compared to 2019.		75% carbon footprint reduction scope 3, compared to 2019 and net zero carbon in our scope 1 and 2 emissions.	Net zero carbon in all operations (scope 1, 2 and 3).
<i>4. Energy consumption</i>		HGS: relative 6% reduction of electricity use compared to 2019. PRB: relative 5% reduction of electricity used, compared to 2019, and new technology lines are excluded. LIM: relative 10% reduction of electricity use, compared to 2021.		100% electricity from renewable sources. Net Zero carbon in the energy usage.	
<i>5. Waste management</i>		HGS: relative 10% waste reduction (in weight) compared to 2019. PRB: relative 5% waste reduction (in weight) compared to 2019. LIM: relative 5% waste reduction (in weight) compared to 2021 and no hazardous waste goes to landfill.		HGS: relative 15% waste reduction (in weight) compared to 2019. PRB: 10% waste reduction (in weight) compared to 2019, relative to the production revenue and only hazardous waste categorized by the Thai DIW and PH should go to landfill. LIM: relative 10% waste reduction (in weight) compared to 2021.	Net Zero Waste in all our own operations.
<i>6. Water management</i>		HGS: relative reduction of water usage by 10%, compared to 2019. Reduce zinc in the wastewater with 15%, compared to 2019 and relative to the production revenue.		PRB: rainwater reservoir of 500m ³	

	<p>Keep measured particles below the regulated thresholds. PRB: relative reduction of 10% of water consumption compared to 2019.</p>			
<p>7. Chemicals</p>	<p>PRB: Appoint a team that is responsible to manage a chemical spill, if it occurs. Foresee chemical spill recovery materials are available. Select a chemical and hazardous substance transportation unit, who have appropriate qualifications, as required by local law.</p>			
<p>8. Pollution</p>	<p>All manufacturing sites of deSter have committed to Operation Clean Sweep. HGS •Lower our VOCs emitted by 40%, compared to 2019 and relative to the production revenue. •Reduce NOx emissions by 50%, compared to 2019 and relative to the production revenue. •Reduce the SOx emissions by 50%, compared to 2019 and relative to the production revenue. By end 2025: •100 hours pro bono work •1'000 hours volunteering work •1'000 people educated on avoiding plastic pollution •10'000 kg plastic waste collected</p>			

<p>9. Biodiversity</p>	<p>Conduct a biodiversity materiality analysis to identify the biggest impact and which actions can be taken.</p> <p>Create transparency on the type of boards and fibers used and their source.</p> <p>Continue offer FSC products to our customers.</p> <p>Identification of next products groups to switch proactively to FSC certified materials.</p>	<p>•100'000 euro invested in innovative preventive solutions.</p> <p>Increase our current FSC certified sourced materials for fiber-based food contact items to 45%.</p>			
<p>11. Responsible resource use</p>	<p>Get certified as a production site of Prachinburi on ISCC PLUS for renewable and recycled plastics, so we can actively offer this to our customers.</p> <p>Create transparency on the type of boards and fibers used and their source.</p> <p>Detailed calculations on the different types of board will be worked out.</p> <p>Have full transparency on the type of boards and fibers we use and their source.</p> <p>Continue to offer FSC products to our customers and identification of next product groups to switch proactively to FSC certified materials.</p>	<p>Get certified as a production site of Prachinburi on ISCC PLUS for renewable and recycled plastics, so we can actively offer this to our customers.</p> <p>Food contact products: Increase our current FSC certified sourced materials for fiber-based food contact items to 55%</p> <p>Non-food contact products: Increase our current recycled materials for fiber-based non-food contact items to 40%. And increase the use of FSC material to 25%, in case recycled is not possible for non-food contact items.</p>	<p>Food contact products: Increase our current FSC certified sourced materials for fiber-based food contact items to 65%.</p> <p>Non-food contact products: Increase our current recycled materials for fiber-based non-food contact items to 50%. And increase the use of FSC material to 30%, in case recycled is not possible for non-food contact items.</p>	<p>Get certified as a production site of Lima on ISCC PLUS for renewable and recycled plastics, so we can actively offer this to our customers.</p>	

<p>13. Consumer health and safety</p>	<p>Consumer complaints: We aim not to have a consumer complaint rate of more than 0.2 per 1'000 production hours.</p>	<p>Consumer complaints: We aim not to have a consumer complaint rate of more than 0.2 per 1'000 production hours. We have actively phased out PFAS from all our current products by replacing each product with a valid alternative even if the look and feel might slightly differ.</p>	<p>Consumer complaints: We aim not to have a consumer complaint rate of more than 0.2 per 1'000 production hours.</p>	<p>Consumer complaints: We aim not to have a consumer complaint rate of more than 0.2 per 1'000 production hours.</p>	<p>Consumer complaints: We aim not to have a consumer complaint rate of more than 0.2 per 1'000 production hours.</p>
<p>14. Product circularity</p>		<p>All our products are reusable or compostable, and recyclable. We therefore also actively phase out unnecessary single use plastic products by eliminating them or replacing them with reusables or compostables. <i>Remark: only for products designed to guarantee long preservation of food and to be used in a guaranteed recycling scheme, Single-use Plastic packaging can be used in case reusable packaging is not an option (yet).</i> We only use responsible resources.</p>		<p>100% of our products create zero waste. We only sell the products with a guaranteed circular end of life scenario.</p>	

Relative is used in the overview to refer to a target being relative to the production revenue.

Overview Of All Location Specific Targets

These goals below are expected to be reached by end of the target year.

Hoogstraten, Belgium

- 2024: certification ISO14001 at site level.
- 2025: 6% reduction of electricity compared to 2019, relative to the production revenue.
- 2025: 10% waste reduction (in weight) compared to 2019, relative to the production revenue.
- 2025: Reduce water usage in HGS by 10%, compared to 2019 water usage and relative to the production revenue.
- 2025: Reduce zinc in the wastewater with 15%, compared to 2019 and relative to the production revenue.
- 2025: Keep measured particles below the regulated thresholds. Evaluate water analysis results for all measures particles to see if actions need to be done.
- 2025: Lower our VOCs emitted by 40%, compared to 2019 and relative to the production revenue.
- 2025: Reduce NOx emissions by 50%, compared to 2019 and relative to the production revenue.
- 2025: Reduce the SOx emissions by 50%, compared to 2019 and relative to the production revenue.
- 2030: 15% waste reduction (in weight) compared to 2019, relative to the production revenue.
- 2030 Follow up on oil leakage in soil at site. Sanitizing continues until it is clear. After, continuous monitoring will be in place.

Prachinburi, Thailand

- 2024: Appoint a team that is responsible to manage a chemical spill, if it occurs.
- 2024: Ensure adequate and appropriate chemical spill recovery materials are available at all areas where chemicals are used and in the chemical storage warehouses.
- 2024: Select a chemical and hazardous substance transportation unit, who have appropriate qualifications, as required by local law. Supervise carriers' containers and transport vehicles used must be certified and meet European Agreement Concerning the International Carriage of Dangerous Goods by Road (ADR) requirements.
- 2025: Implementation and certification ISO14001.
- 2025: Reduction 5% electricity used, compared to 2019, relative to the production revenue and new technology lines are excluded.
- 2025: 5% waste reduction (in weight) compared to 2019, relative to the production revenue.
- 2025: Reduction of 10% of water consumption compared to 2019 and relative to the production revenue.
Remark: Since new lines are currently starting up in Prachinburi with a new technology for deSter, the influence on water use is still unclear. This target will be evaluated in the during the next revision, based on the water usage date of this new line.
- 2025: Committed to Operation Clean Sweep.
- 2030: 10% waste reduction (in weight) compared to 2019, relative to the production revenue. Only hazardous waste categorized by the Thai DIW and PH should go to landfill.
- 2030: Construction of a rainwater reservoir of 500m³.
- 2030: Implement the procedure of a risk analysis of a new machine or a new line followed in Hoogstraten.

Lima, Ohio, USA

- 2025: implementation and certification ISO14001.
- 2025 10% reduction of electricity relative to production revenue, compared to 2021.
- 2025: 5% waste reduction (in weight) compared to 2021, relative to the production revenue. No hazardous waste goes to landfill.
- 2025: committed to Operation Clean Sweep.
- 2030: 10% reduction of waste, compared to 2021, relative to the production revenue.
- 2030: Implement the procedure of a risk analysis of a new machine or a new line followed in Hoogstraten

Remediation and Reporting

Considering we all play an important role in supporting deSter's policies we encourage our staff to speak up about concerns and to report any unethical or inappropriate behavior, and violations of our policies.

deSter takes every report seriously. We investigate thoroughly, fairly, and confidentially, and take action as necessary and appropriate. We protect those who communicate honest concerns from discrimination or retaliation.

Acknowledgement: deSter's Commitment

deSter Leadership Team:

- Van de Perre, Stef: President & MD deSter
- Berti, Thomas: Chief Commercial Officer Travel
- Van Doninck, Marc: Vice President Manufacturing
- Jacquemaire, Thibaud: Managing Director
- Beranger, Remi: Vice President – Global Procurement & Supply Chain DPS
- Hickman, Gary: Chief Commercial Officer Foodservice
- Clauss, Friederike: VP SCM EMS & Digitalization
- Fransen, Filip: Category Director Foodservice
- Vanderheyden, Ruud: Creative Director
- Knies, Daniel: Director Design and Products
- Bagliani, Matteo: Regional HRO
- Westerby, Jonathan: Regional Vice President Americas
- Robert, Erwan: Regional Vice President Middle East & APAC
- vonOertzen, Florian: Regional Vice President Europe & Marketing
- Van Oppen, Marc: Regional Vice President Europe & Africa
- Dubelloy, Philippe: Vice President Foodservice
- Fung, Angie: Senior Category Director deStudio
- Kempeneers, Danny: Regional General Counsel
- Seyen, Andy: Director Business Support & PMO
- Lau, Wing: Vice President Finance