



NovaTaste

Sustainability Report 2025

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Message from the CEO

Our commitment to people and planet is deeply anchored in our core values. These principles guide how we operate every day and our approach to integrate sustainability across our global business. As a young and rapidly growing group, we have established a clear and focused sustainability strategy, fully integrated across our functions and countries, built around responsible sourcing, sustainable operations and decarbonization, sustainable solutions and innovation, and employee engagement.

This first Sustainability Report highlights the strong foundations we have put in place - from our double materiality assessment and governance framework to our climate ambitions, including our decarbonization roadmap, and our progress on energy, emissions, and supplier engagement. It also reflects our focus on developing innovative, sustainable solutions for our customers that support both planetary and human health, while improving transparency across our supply chain.

I would like to sincerely thank our employees, partners, and customers for their continued trust, collaboration, and commitment. By working together and living our values every day, we are making tangible progress and advancing our sustainability ambition and strategy to 2030, step by step.

Erik Wiberg-Lyng
CEO

Anchoring our sustainability ambition and projects in our values



We care.

We respect people & planet through sustainable, safe, and inclusive actions.



We bring value.

We are close to our customers to provide the right solutions. We are their creative, innovative partner.



We own what we do.

We stay ahead by owning our issues, challenging the status quo and seeking excellence in everything we do.



We win together.

We go further together. We collaborate on shared goals, making any success a team success.



We do what's right.

We take responsibility for our actions. We do what we say. Not because it's easy, but because it is right!

Figure 1: Sustainability ambition and values

Our Sustainability Strategy 2025 – 2030

Focus areas for implementation – with functions and countries across the group

Responsible Sourcing

Raw Materials Environment Impact

Sourcing raw materials to reduce our environmental footprint and foster sustainable farming and forestry.

Social and Community Projects

Collaborating with local communities for fair working conditions, inclusion and transparency along our supply chain for spices & materials.

Supplier Engagement

Partnering with suppliers for environmental and social initiatives for decarbonization, risk mitigation & social responsibility.

Sustainable Operations & Decarbonization

Energy Optimization

Transitioning to renewable energy sources and optimizing heating & cooling across our global operations.

Waste Efficiencies

Reducing & recycling overall volumes of material, packaging & food waste in operations.

Logistics Network

Optimizing transport globally via reduced distances, load management and renewable vehicle & fuel usage.

Employee Health & Safety

Continuously improving the health and safety measures for our employees.

Sustainable Innovation & Solutions

Planetary Health

Offering products that are good for planet & people: more plant-based, natural ingredients and bioprotection and less sugars, fats & salt.

Environmental Advisory Services

Engaging customers on energy and waste optimization, ie reuse of sidestreams for new solutions, bioprotection for food safety and to reduce food waste.

Ingredient Diversity

Sourcing raw materials for increased transparency, sourcing resiliency & to foster sustainable farming and biodiversity.

People & Employees

Development

Identify talent needs. Attract, retain and cultivate top talent.

Engagement

Create dynamic, inclusive & engaging culture. implement company values.

Compensation

Ensure market consistent compensation. Align with industry standards. Regular method-based performance review.

Figure 2: Sustainability Strategy 2025-2030

Introduction

Our overall approach to sustainability at the NovaTaste Group is based on integrating our initiatives in our business together with cross-functional teams and across our global affiliates. As a relatively young food ingredients company, formed as a carve-out in 2023, we had the opportunity to set up a new sustainability program across ambition, governance and focus areas – functional and geographic.

Our Board and Executive Committee signed-off ambition is clear: create value creation opportunities through sourcing, operations and innovation, while actively managing ESG risks and regulatory compliance. Our four-pillar strategy is based on:

- Double materiality assessment and topics for action as per stakeholders & CSRD
- Carbon footprint based on the GHG Protocol and resulting decarbonization roadmap
- Risk mitigation and regulatory compliance initiatives globally

See our [Sustainability Website](#) for more details on our material topics and decarbonization roadmap and material topics.

Our double materiality assessment underlines our **commitment to sustainability** and shows prioritized ESG topics from 2025 onwards. Our 6 material topics were finalized following [EU regulations](#) for corporate sustainability reporting.

NovaTaste's double materiality ESG matrix - 6 high impact, strategic topics

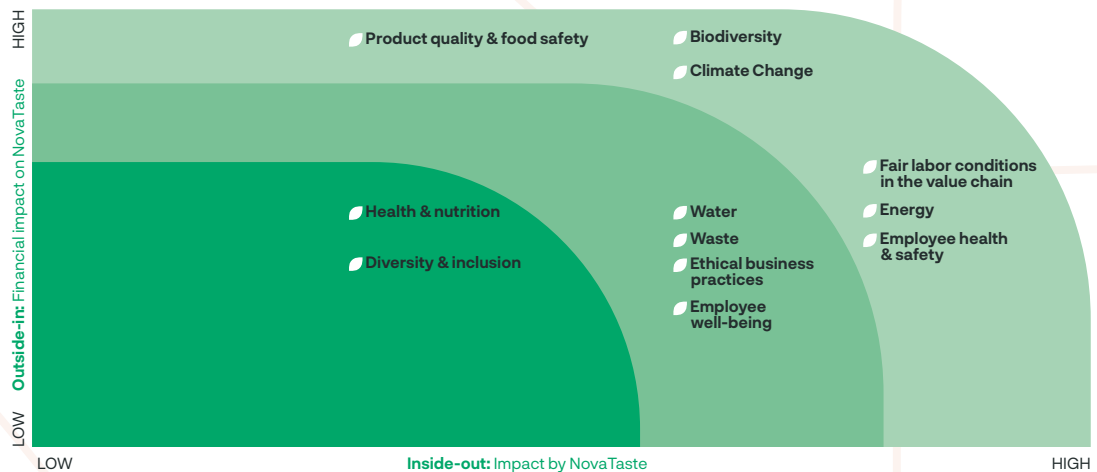


Figure 3: ESG matrix

This in-depth analysis highlighted our impact on the environment, society, and the economy as well as the risks and opportunities related to sustainability.

The visual representation of the matrix shows the results of our evaluation and multiple stakeholder interviews with internal and external experts. Both customers and suppliers were included in the stakeholder surveys.

This analysis and its results enable us to develop a clear, data-based strategy and concrete projects to implement for impact across functions globally.

Our sustainability program spans four pillars:

1. Responsible Sourcing
2. Sustainable Operations and Decarbonization
3. Sustainable Solutions and Innovation
4. Employee Engagement

See our [Sustainability Website](#) for more details on our strategic pillars and actions.

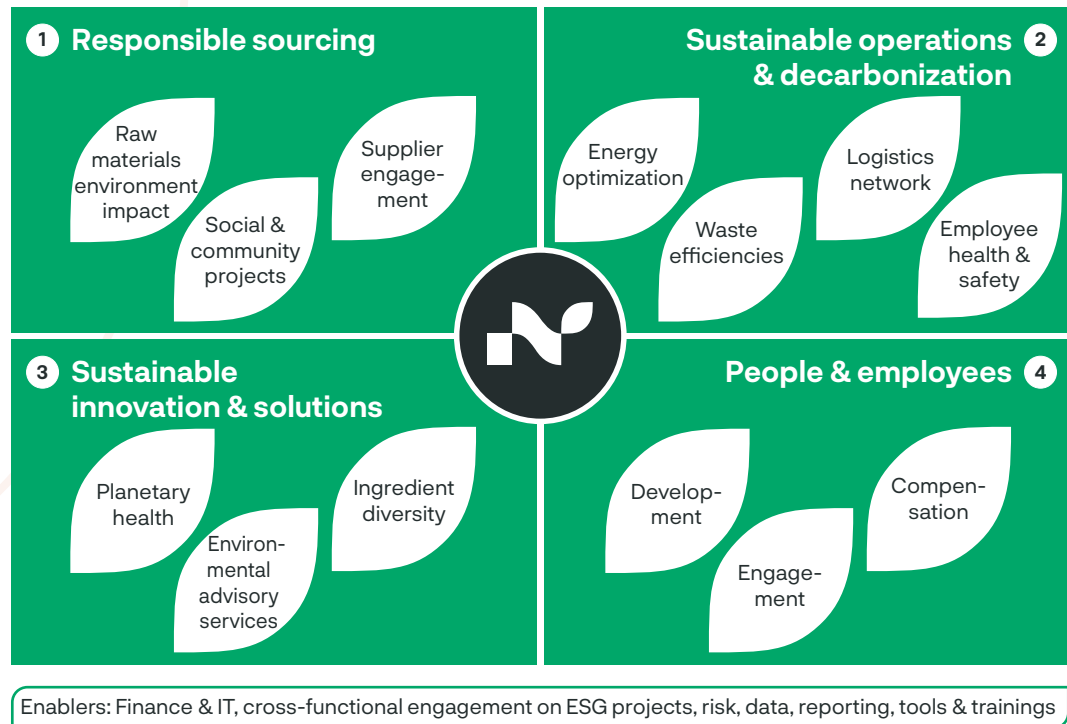


Figure 4: Four pillars

The purpose of this sustainability report is to provide an overview of our overall sustainability program globally, including our implementation of projects and actions and the related targets and outcomes. We are managing our sustainability initiatives across functions and the Group for ESG impact and to fulfill compliance requirements.





1. GENERAL INFORMATION (ESRS 2)

1.1 About this report

This report serves as the basis for preparation of the sustainability statement (ESRS 2 BP-1), general basis for integrated reporting preparation, including consolidation and alignment with our financial statements and coverage of the supply chain initiatives and data points.

We will include specific information if the undertaking uses phasing-in options (ESRS 2 BP-2). This will cover disclosures for specific circumstances, such as time horizons used, significant estimation of uncertainty, or changes in preparation from previous periods.

NovaTaste is subject to the Corporate Sustainability Reporting Directive (CSRD) for FY2027 reporting. For this report, we followed a CSRD-aligned methodology based on the simplified European Sustainability Reporting Standards (ESRS) adopted in December 2025 for this voluntary report. We used our double-materiality analysis (DMA) and respective data points.

Certain datapoints for elements related to the EU Taxonomy are not yet fully covered, and the report has not been subject to independent third-party assurance. We are continuously working to improve our data, processes, and disclosures with the aim of further strengthening alignment with ESRS in future reporting periods.

As a company established in 2023, NovaTaste initiated its data collection and reporting processes for sustainability and ESG topics from FY2024 onwards. Unless otherwise stated, the data presented in this report primarily relates to FY2025, with selected disclosures also including FY2024 figures to enhance comparability and provide additional context on year-on-year developments.

1.2 Business model, value chain and sustainability strategy

Strategy, business model and value chain (ESRS 2 SBM-1)

Responsible sourcing for us means procuring our goods and services in a responsible manner, considering economic, environmental and social factors. We strive to make informed decisions, minimizing negative impacts and maximizing positive contributions across the supply chain.

Our supply chain is global for the procurement and sourcing of raw materials, food ingredients and operational materials. Here is an example of our supply chain for the sourcing of black pepper:

NovaTaste value chain - example pepper

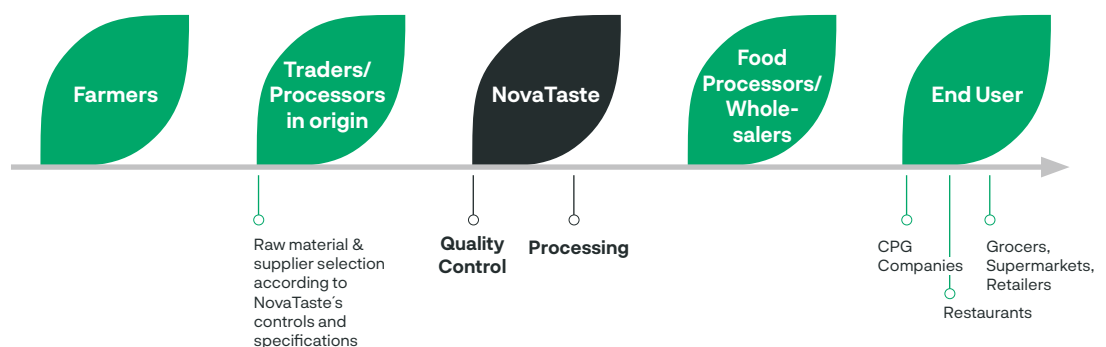


Figure 5: Value chain example: black pepper

Interests and views of stakeholders (ESRS 2 SBM-2)

NovaTaste considers the interests and expectations of key stakeholder groups across its value chain, from upstream suppliers to downstream customers, as well as internal and external stakeholders. These include in particular suppliers (e.g. farmers, processors), customers, employees, business partners, distributors, as well as investors, regulators, rating agencies, and NGOs.

Stakeholder perspectives are primarily gathered through structured engagement processes, including double materiality assessment, supplier interactions, and customer dialogue. In particular, supplier engagement and customer requirements, as well as regulatory developments, play a key role in identifying and prioritizing sustainability topics.

The insights obtained are integrated into NovaTaste's sustainability strategy, target setting and risk management processes. This ensures that material topics, actions and priorities reflect stakeholder expectations and are aligned with regulatory requirements and business objectives across the value chain.

NovaTaste's value chain from farm to our customers, with key stakeholder groups.

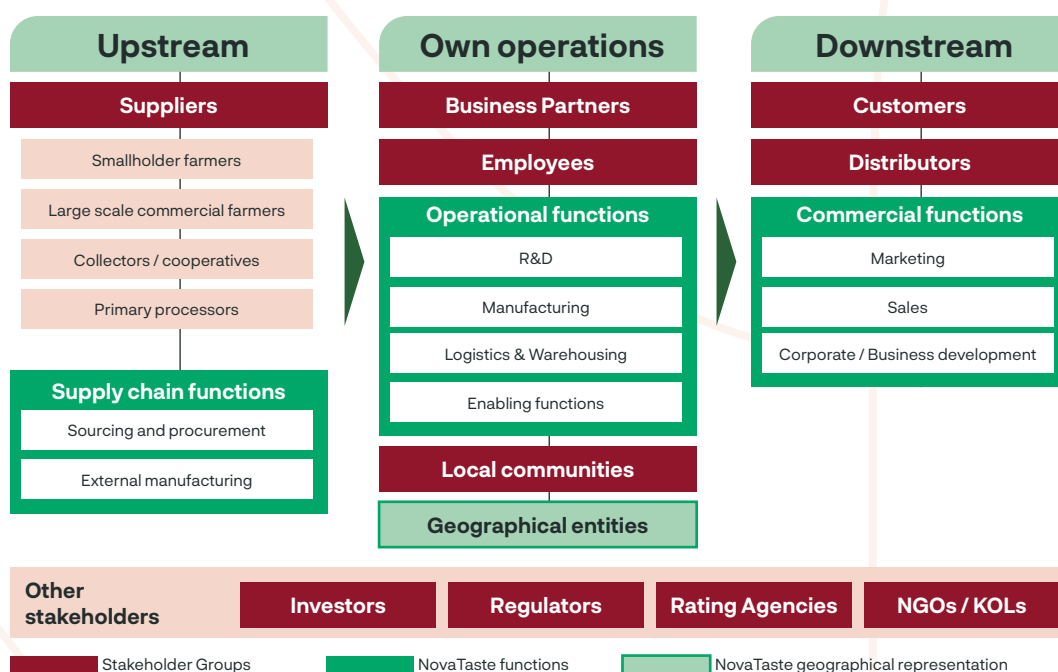


Figure 6: Value chain from farm to customers

Interaction of material impacts, risks and opportunities with strategy and business model, and financial effect (ESRS 2 SBM-3)

NovaTaste integrates material sustainability-related impacts, risks and opportunities into its business strategy through its Enterprise Risk Management (ERM) and ESG governance frameworks. Identified risks, particularly related to climate and supply chain, are embedded in operational and sourcing decisions across the value chain.

Sustainability-driven opportunities are integrated into NovaTaste's corporate strategy and value creation projects (VCPs), with a strong focus on sustainable solutions and innovation (Pillar 3), including planetary health, plant-based and clean label products as well as bio protection.

These initiatives support long-term value creation through growth opportunities, enhanced resilience and increasing customer demand for sustainable solutions, with financial effects reflected in operational efficiency improvements, targeted investments and innovation-driven revenue potential.

1.3 Sustainability governance

The role of the administrative, management and supervisory bodies in relation to sustainability (ESRS 2 GOV-1)

Sustainability governance at NovaTaste is anchored at Board level through the ESG Committee, providing overall strategic oversight of sustainability, including performance and key risks. The Executive Committee (CEO, CFO) and the regional General Management act as Sponsors globally across the Group and ensure integration of ESG into business strategy, supported by a dedicated ESG Committee covering implementation, reporting, risk and compliance.

The Sustainability Director, reporting to the CEO, is responsible for Group-wide strategy, implementation and performance tracking, supported by Finance and ESG controlling. Operational execution is driven by cross-functional leads as well as country champions, ensuring consistent implementation across functions and regions.



Figure 7: Sustainability governance

Overarching policies and concepts for sustainability (e.g. CoC)

NovaTaste's global sustainability program is guided by a set of overarching Group-wide policies that define principles for responsible business conduct, environmental management and social responsibility. As of FY2025, these include the Code of Conduct, Supplier Code of Conduct and the Environmental & Climate Policy.

In 2026, NovaTaste further strengthened its policy framework through updates and the introduction of additional policies, including the Responsible Sourcing Policy, Business Ethics Policy, Global Labor & Human Rights Policy, and Career Management & Training Policy, supporting consistent ESG integration across the business.

Integration of sustainability-related performance in incentive schemes (ESRS 2 GOV-2)

NovaTaste actively integrates long-term and short-term sustainability-related objectives and targets into leadership and functional goal setting across the Group. ESG targets are aligned with the company's four strategic pillars and long-term commitments to 2034 and are embedded in annual performance management and incentive schemes.

The objective-setting process is initiated at year-end and finalized by the end of Q1, with targets defined at Group, functional and affiliate level and signed off by the Executive Committee and governed by the Board of Directors. These targets are operationalized through clearly defined annual "Must Wins", supported by measurable KPIs tracked via Group-wide sustainability scorecards.

Sustainability targets reflect key priorities across responsible sourcing, decarbonization, sustainable solutions and employee engagement, ensuring alignment between long-term ambitions and short-term execution. They are integrated into performance evaluation and may influence variable compensation for leadership and key functions, linking sustainability performance to accountability and value creation across the organization. In Procurement, ESG-related targets are incorporated into buyer performance reviews, where performance against these targets is monitored and discussed, ensuring accountability.

Commitments to 2034

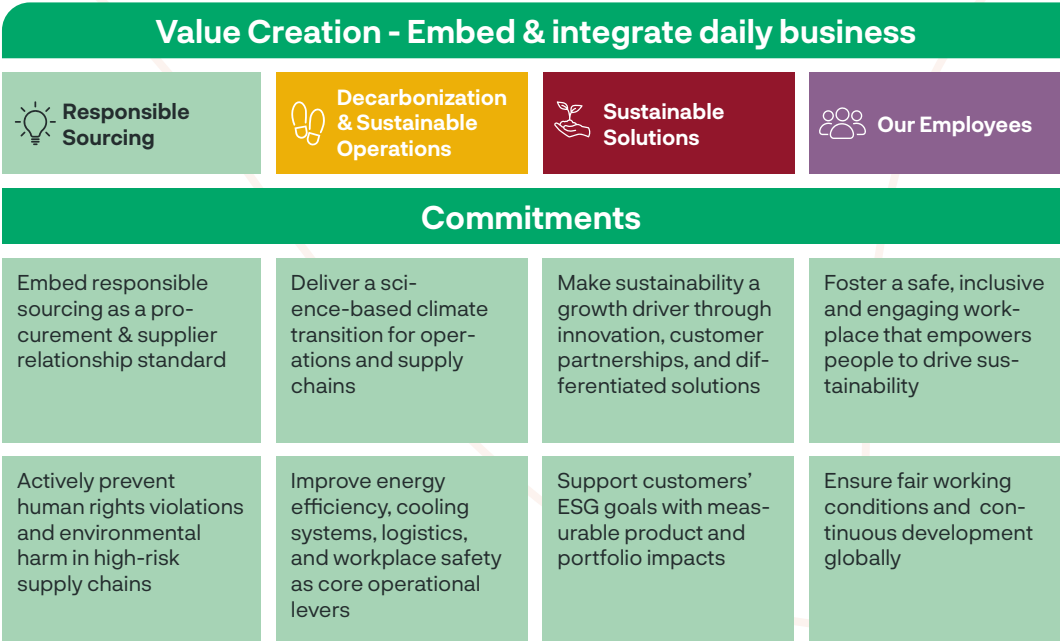


Figure 8: Commitments to 2034

Risk management and internal controls over sustainability reporting (ESRS 2 GOV-4)

We leverage our existing Enterprise Risk Management (ERM) framework as the foundation for sustainability reporting, ensuring that sustainability-related risks and opportunities are systematically identified, assessed, managed, and monitored in line with our overall risk management and internal control system. This integrated approach supports the reliability, consistency, and auditability of our ESG disclosures in accordance with CSRD and the European Sustainability Reporting Standards (ESRS).

Sustainability reporting processes, including the design, implementation, and maintenance of related controls and documentation, are embedded within our internal governance structure. These processes are subject to formal review and oversight at senior management and supervisory levels. The Executive Committee, in collaboration with the Audit Committee, is responsible for overseeing the effectiveness of internal controls over sustainability reporting, while the Board of Directors retains ultimate responsibility for ensuring the integrity of disclosures and compliance with applicable regulatory requirements.

This governance framework promotes transparency, accountability, and alignment with stakeholder expectations, while supporting continuous improvement of our sustainability reporting and internal control environment.

1.4 Double materiality assessment

While this report focuses on environmental topics identified as material through the double materiality assessment in line with CSRD requirements, the company also recognizes the importance of additional environmental areas that may not currently meet the defined materiality thresholds.

These topics are monitored and managed as part of the company's broader sustainability approach, reflecting its commitment to responsible environmental stewardship, risk awareness, and continuous improvement. In some cases, these areas may gain importance over time due to evolving regulatory expectations, stakeholder interests, or changes in the company's operations and value chain.

By providing transparency on these additional environmental aspects, the company aims to offer a more comprehensive view of its environmental performance and management practices beyond strictly material topics.

Description of the process to identify and assess material impacts, risks and opportunities and material information to be reported (IRO-1)

NovaTaste conducted a double materiality assessment (DMA) in 2024 to identify and assess its material sustainability impacts, risks and opportunities (IROs) in line with ESRS requirements and given approach. The methodology follows a structured four-step approach, covering both impact materiality (inside-out) and financial materiality (outside-in).

First, NovaTaste mapped its value chain and identified relevant stakeholders across upstream and downstream activities. Second, a long list of potentially material sustainability topics and associated IROs was developed, considering regulatory requirements, peer benchmarking, reporting frameworks and sector-specific trends.

See Methodology DMA, Value Chain overview and IROs in this report.

Third, the identified topics were assessed through internal expert input and stakeholder engagement, applying defined criteria such as severity and likelihood of impacts, as well as financial risks and opportunities. Finally, results were consolidated and integrated into NovaTaste's sustainability strategy, reporting and target-setting processes.

The outcomes of the DMA are reflected in a materiality matrix, which resulted in a defined set of material topics forming the basis for this report. Non-material topics continue to be monitored as part of NovaTaste's ESG risk management and continuous improvement approach.

Double Materiality Assessment Methodology

The DMA methodology follows a 4-step approach to meet ESRS requirements.

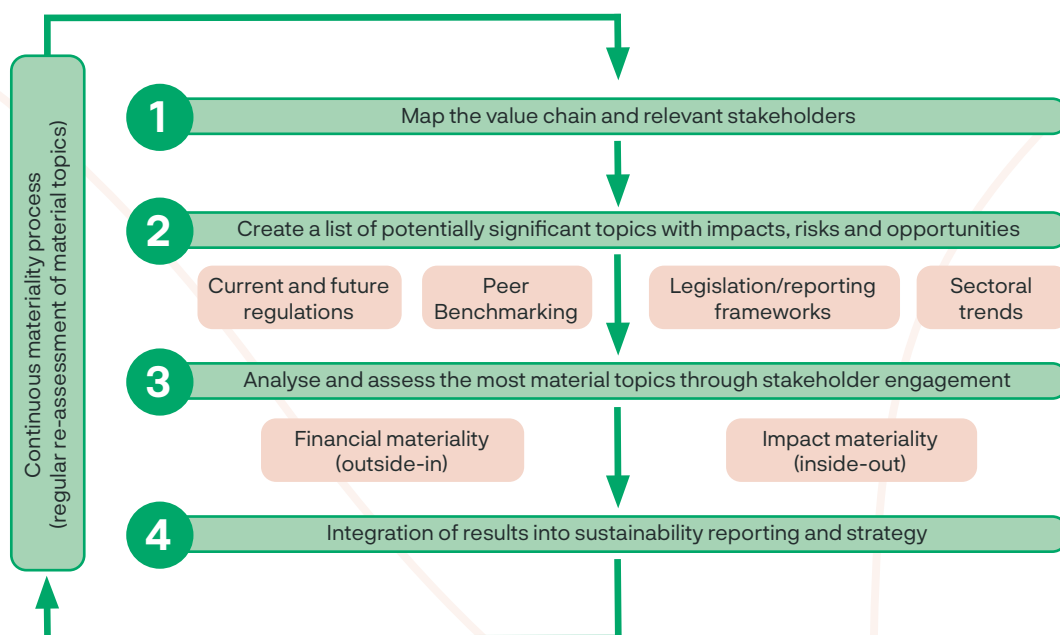


Figure 9: Double materiality assessment methodology

Material impacts, risks and opportunities and disclosure requirements included in the sustainability statement (IRO-2)

The double materiality assessment identified a set of material sustainability topics for NovaTaste, reflecting the most relevant impacts, risks and opportunities across its operations and value chain. These material topics define the core scope of this sustainability report and the corresponding ESRS disclosure requirements.

For each material topic, NovaTaste assesses and reports the associated impacts, risks and opportunities, including in particular climate change (E1), workers in the value chain (S2) and selected aspects of own workforce (S1), in line with the results of the double materiality assessment.

In addition, NovaTaste reports on selected environmental, social and governance topics that were not identified as material but are considered relevant for transparency, stakeholder expectations and continuous improvement. This includes topics such as business conduct (G1) as well as additional environmental and social areas and entity-specific topics aligned with the company's sustainability strategy. These topics are not subject to the same level of detailed ESRS disclosures as material topics.

Non-material topics continue to be monitored as part of NovaTaste's ESG risk management and are reviewed regularly as part of the ongoing double materiality assessment process.



2. ENVIRONMENT

NovaTaste recognizes that its long-term business success is intrinsically linked to the responsible stewardship of natural resources and the minimization of environmental impacts across its operations and value chain. As a global food ingredients and taste solutions company operating more than 20 manufacturing and commercial locations worldwide, NovaTaste depends on stable ecosystems, access to raw materials, energy, water, and efficient logistics networks. At the same time, the company acknowledges its responsibility to mitigate its environmental footprint and contribute to climate change adaptation and mitigation.

The environmental dimension of sustainability is therefore embedded into NovaTaste's operations, procurement practices, product development, and governance framework. Key focus areas include climate change mitigation, energy efficiency, greenhouse gas (GHG) emissions reduction, and sustainable sourcing, as well as water management and waste reduction.

NovaTaste's environmental strategy is aligned with its broader sustainability framework, which aims to reduce environmental impacts while supporting sustainable growth and regulatory compliance. The company recognizes that strong environmental performance enhances operational efficiency, reduces cost exposure (e.g., energy and raw materials), strengthens supply chain resilience, supports innovation in product development, and meets growing customer and regulatory expectations in line with CSRD requirements.

During 2025 and 2026, NovaTaste further strengthened its environmental governance and management systems through the development and implementation of:

- a Group-wide Environmental & Climate Policy,
- a carbon reduction roadmap including Scope 1, 2, and relevant Scope 3 emission categories,
- installation of energy efficiency equipment, implementation of energy efficiency trainings and renewable energy programs across manufacturing sites,
- integration of sustainability criteria into procurement and supplier engagement processes,
- and site-level environmental risk assessments.

NovaTaste also continues to align its environmental commitments with international standards and frameworks, including:

- the Paris Agreement,
- the United Nations Global Compact environmental principles,
- ISO 14001 environmental management systems,
- and evolving ESG and ESRS environmental disclosure requirements.

Key strategic priorities include:

- reducing greenhouse gas emissions across Scopes 1, 2, and relevant Scope 3 categories,
- increasing energy efficiency and transitioning to renewable energy sources,
- enhancing sustainable sourcing and traceability of raw materials,
- reducing waste generation and increasing recycling and circular material use,
- improving water efficiency and reducing environmental impact on local ecosystems,
- minimizing pollution and ensuring responsible chemical and waste management,
- and strengthening environmental governance, data transparency, and compliance across all operations.

NovaTaste has already achieved important milestones supporting these objectives, including:

- implementation of energy monitoring and efficiency programs at key production sites,
- introduction of environmental KPIs and reporting,
- initiation of GHG emissions baseline assessments,
- increased use of renewable electricity in selected locations,
- integration of environmental considerations into supplier selection and evaluation processes,
- and rollout of environmental awareness and training initiatives for employees.

Through these actions, NovaTaste aims to minimize its environmental footprint, contribute to global climate and environmental goals, and support the transition to a resource-efficient and low-carbon economy while creating long-term value for customers, suppliers, employees, and society.

2.1 Climate change (E1)

Material impacts, risks and opportunities

Category	Title	Description
Actual negative impact Entire value chain	E1 Climate change – Energy use	Energy use in NovaTaste's own operations and across its value chain results in greenhouse gas emissions. These emissions contribute to climate change, with negative environmental effects that are difficult to reverse and a global scope.
Risk Entire value chain	E1 Climate change – Energy use	Increasing energy efficiency and carbon emissions regulations could lead to compliance costs if energy use is inefficient or dependent on fossil fuels.
Risk Entire value chain	E1 Climate change – Energy use	A reliance on traditional energy sources exposes NovaTaste to fluctuating energy and gas prices, which can increase operational costs.
Risk Own operations	E1 Climate change – Energy use	Due to increasing ambient air temperature, there will be increased energy requirements to cool down the buildings and to ensure adequate temperature control of specific processes. Higher temperatures will require more efficient heating and cooling systems to maintain the same temperatures, especially for refrigeration systems, leading to higher CO ₂ emissions.
Risk Own operations	E1 Climate change – Climate change adaptation	Acute and chronic physical climate risks, including extreme weather events, such as droughts, floods, or hailstorms, could directly affect the production of key spices, leading to shortages, higher prices, unstable supply chains, damaged infrastructure, disrupted operations, and increased insurance costs.
Risk Upstream	E1 Climate change – Climate change adaptation	Chronic physical climate risks in regions where spices are grown could result in transportation delays or failures, impacting NovaTaste's ability to deliver products to the market.
Risk Upstream	E1 Climate change – Climate change adaptation	Climate change can alter temperature and rainfall patterns, impacting spice cultivation. This could affect the quality, yield, pricing, and availability of spices like pepper or turmeric.

Category	Title	Description
Actual negative Impact Entire Value Chain	E1 Climate change	NovaTaste contributes to greenhouse gas emissions through land use change as well as the transportation of raw materials and the distribution of finished products across its value chain. These emissions contribute to climate change, with negative environmental effects that are difficult to reverse and a very broad global scope.
Risk Entire Value Chain	E1 Climate change	Customers are increasingly demanding low-carbon, sustainably sourced products. If NovaTaste fails to demonstrate commitment to climate mitigation, it risks losing market share to competitors with stronger sustainability credentials.
Risk Entire Value Chain	E1 Climate change	Increased regulations and taxation with the goal of reducing GHG emissions (e.g., European Union Emission Trading Scheme) could result in an increase of direct and/or indirect operational costs and could lead to supply interruptions.
Opportunity Upstream	E1 Climate change	NovaTaste can consider greater transparency to source / origin of raw materials, including shorter supply chains, to reduce its CO ₂ emissions - potential for more vertical integration of the supply chain (can also have further benefits on e.g., biodiversity), and supply chain resilience.
Opportunity Upstream	E1 Climate change	Engaging in or financing reforestation, afforestation, or carbon capture projects can offer an opportunity to offset any remaining emissions from NovaTaste's operations and contribute to securing supply through reinforced relationship with suppliers.

Table 1: Material impacts, risks and opportunities related to climate change mitigation and adaptation

2.1.1 Management approach

NovaTaste management is implementing a Group-wide approach to increase energy efficiency and reduce carbon emissions and dependency on fossil fuels. This approach integrates decarbonization, climate risk management, and supplier engagement across operations and the value chain. As such, an active transition plan to renewable “green” energy usage is being deployed according to our decarbonization roadmap. The implementation of these measures is supported by a dedicated management team responsible for GHG emissions reduction, as well as an annual capital expenditure (CapEx) allocation for decarbonization initiatives, which is monitored and managed on a quarterly basis.

Decarbonization roadmap by 2050

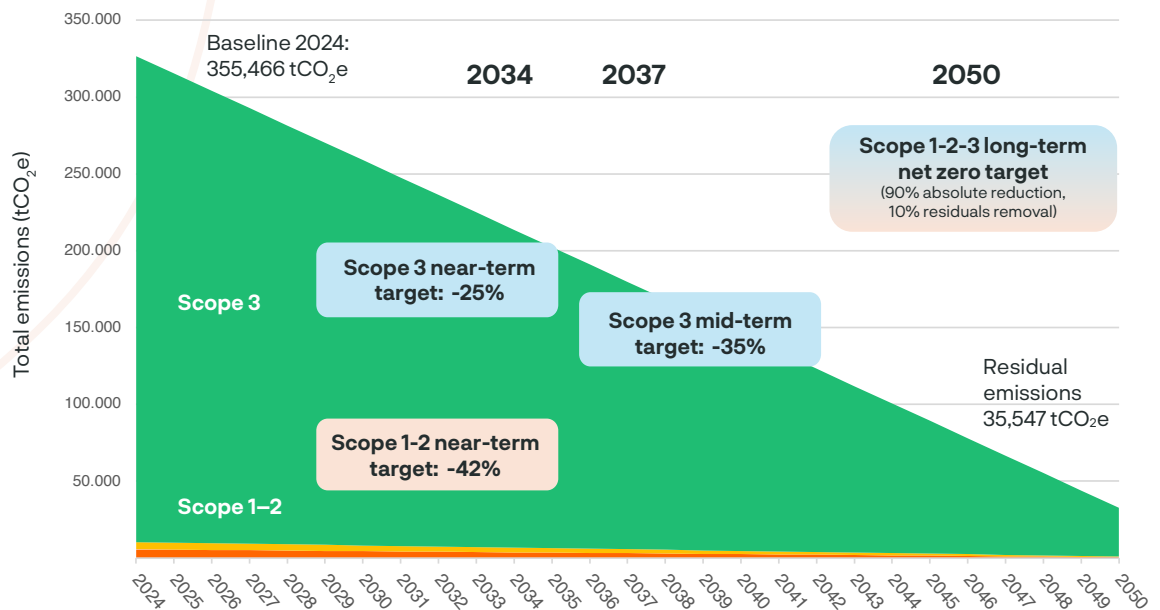


Figure 10: Decarbonization roadmap by 2050

At NovaTaste we aim to reduce our environmental impact and transition our business to a low carbon future.

We are focusing our efforts on direct and indirect emissions of our own operations (scope 1 and 2 according to the GHG protocol), in particular on green energy and heating and cooling optimization. Scope 3 supplier engagement for our hot spot purchased goods and more broadly across logistics, waste and packaging is our parallel focus and commitment with clear action areas near-, mid- and long-term to 2034, 2040 & 2050. This is based on our corporate carbon footprint baseline year 2024. In addition, we plan to submit our decarbonization targets to SBTi for validation in 2027.

Developing a robust transition plan will enable us to set a target that allows us to work together towards a common goal, with prioritized and budgeted initiatives for decarbonization. Our objectives regarding decarbonization are to:

- address investor, customer and other stakeholder needs and value creation opportunities of a low-carbon future
- increase NovaTaste resilience to climate risks along our value chain
- have a clear year-on-year plan to drive long-term carbon reduction targets
- ensure compliance with EU & global regulations for environmental initiatives

Transition plan for climate change mitigation (E1-1)

Our transition plan for climate change mitigation is based on two focus areas:

1. Increasing renewable energy generation across our production sites globally. This includes shifting our energy purchase to “green” energy sources on the grid where available. For example, we purchase renewable energy certificates in our Central European, UK and Canadian sites.

We are also investing in on-site renewable energy generation, such as solar installations, where technically and economically feasible. In parallel, we are working to increase long-term power purchase agreements (PPAs) to secure additional renewable energy supply and reduce exposure to fossil-based electricity. These actions support our broader decarbonization strategy and help lower our Scope 2 emissions over time.

2. Partnering across our supply chain for our purchased goods, including our food ingredients and raw materials, with strategic suppliers. This includes active, on-going target-setting and monitoring emissions reduction with suppliers and tracking CO₂ reduction plans, product carbon footprints and measures to reduce environmental impact from source along the supply chain.

We also collaborate with suppliers to build capability and share best practices, helping to accelerate adoption of lower carbon technologies and more sustainable sourcing methods. Through transparent engagement and data-driven insights, we aim to drive measurable emissions reductions beyond our direct operations.

Identification of climate-related risks and scenario analysis (E1-2)

NovaTaste identifies and manages climate-related physical risks that could impact operations and supply continuity (e.g., heat, flooding, water stress), leveraging Group-level risk assessments and, where applicable, site or supplier/location analyses.

A comprehensive climate risk assessment was completed in 2025 to establish a baseline and will be conducted annually from 2026 onward across all global operational sites, as well as for sourced raw materials and their respective local growing and procurement regions.

AXA Climate, an external partner, supports our work by providing validation of climate-related risks using science-based approaches and aggregated third-party data.

Annual risk maps are established for all operational sites and key raw materials, classifying climate risks as high, medium, or low based on external data inputs. These assessments incorporate AXA analyses informed by IPCC AR6, EPI, FAO, and WWF datasets, and evaluate factors such as temperature trends, land use and soil erosion, drought, heat stress, and precipitation changes.

Resilience in relation to climate change (E1-3)

Climate risk findings and their associated impacts are reviewed on an annual basis and inform the prioritization of resilience measures. Actions are specifically defined for high-risk operational sites across the Americas, Europe, and Asia, and are incorporated into an annual climate risk checklist as well as the project prioritization process.

At the same time, a structured risk mitigation approach is applied to high-risk raw materials (including pepper, chili, onion, and garlic). This process is actively managed in collaboration with strategic suppliers through annual procurement and supplier engagement activities, encompassing approvals, assessments, audits, and ongoing reviews.

All climate-related risks, analyses, and mitigation measures are integrated into NovaTaste’s Enterprise Risk Management (ERM) framework. Governance is ensured through quarterly oversight by the Executive Committee, supported by annual updates and reporting.

We are mitigating and adapting to climate change by strengthening the resilience of our infrastructure and production facilities. Ongoing measures we are taking with our teams globally include:

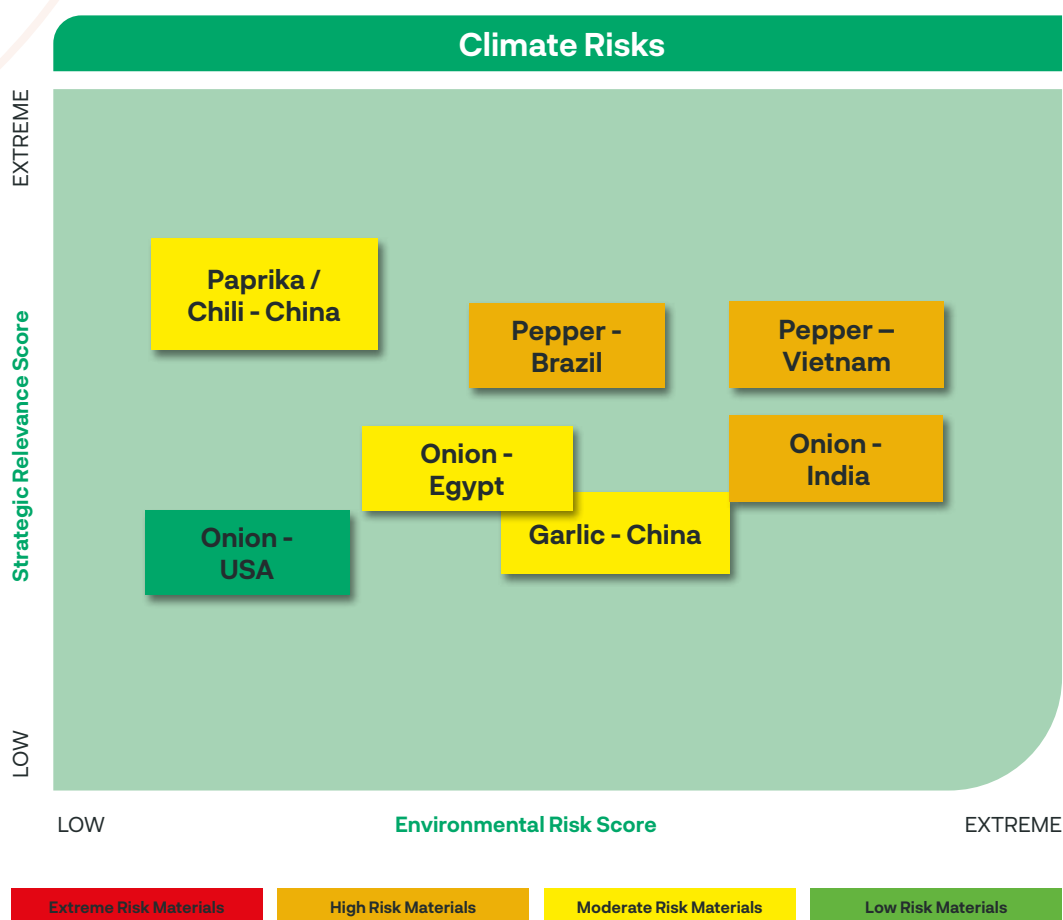
- Upgrading site infrastructure to withstand extreme weather events (e.g., flooding, heatwaves)
- Implementing water conservation programs in high-risk regions
- Diversifying sourcing locations to reduce dependency on climate-sensitive regions
- Conducting climate risk assessments across all production sites

Operational site climate risk assessment approach

Across all production sites, NovaTaste applies a standardized risk assessment methodology to evaluate both the severity of hazards and the likelihood of occurrence. This includes structured site walkthroughs and engagement with local management teams to identify climate-related risks and assess their potential operational impact.

Identified risks are categorized into High, Moderate, and Low bands. For all material risks, mitigation measures are defined and implemented with the objective of reducing residual risk to the lowest reasonably practicable level.

Climate risk mapping and resilience for strategic raw materials



Source Climate – AXA analyses with PAI ESG Team – based on sources including IPCC AR6, EPI, FAO, WWF etc.

Figure 11: Climate risk mapping

NovaTaste uses the climate risk mapping results described above to identify high-risk raw materials and sourcing regions (e.g., pepper in Vietnam, onion in India or Egypt). These insights directly inform targeted resilience actions, including supplier engagement, sourcing diversification, and mitigation planning.

These action areas span:

- Engaging at source: Engagement with suppliers at source in high-risk regions (e.g., pepper sourcing in Vietnam) to improve agricultural practices, increase traceability, and strengthen climate resilience at farm level
- Diversifying sourcing regions and supply chains: Reducing dependency on high-risk geographies by expanding sourcing footprints (e.g., alternative origins for onion or chili)
- Strengthening local agricultural systems: Supporting sustainable farming practices and local production capabilities, including opportunities in regions such as Egypt or Mediterranean Europe, to enhance long-term supply stability

Policies related to climate change mitigation and adaptation (E1-4)

NovaTaste's approach to climate change mitigation and adaptation is governed by its Environmental & Climate Policy and Responsible Sourcing Policy, which are applicable across all operations and the value chain.

The Environmental & Climate Policy defines NovaTaste's commitment to reducing greenhouse gas emissions and transitioning towards a low carbon future, including the management of Scope 1, Scope 2 and Scope 3 emissions in line with the GHG Protocol. It sets out a structured approach to decarbonization, including energy efficiency, renewable energy sourcing, and integration of climate considerations into operational and investment decisions.

The Responsible Sourcing Policy complements this approach by extending climate risk management and decarbonization into the supply chain, including structured ESG risk assessments, supplier requirements, and corrective action plans.

2.1.2 Actions

Actions and resources in relation to climate change mitigation and adaptation (E1-5)

NovaTaste implements a structured set of actions to operationalize its Group-wide climate strategy and decarbonization roadmap, in line with the management approach described above. These actions are embedded across operations, procurement, and supplier engagement and are supported by dedicated resources and governance mechanisms. This plan is embedded in the Group-wide decarbonization roadmap, which defines concrete measures, milestones, and timelines for reducing Scope 1, Scope 2, and relevant Scope 3 emissions towards 2034 and Net Zero 2050.

Current and ongoing actions include:

- the transition to renewable energy sources through green electricity sourcing, on-site generation, and long-term power purchase agreements,
- continuous improvement of energy efficiency in operations,
- and structured supplier engagement to reduce emissions from purchased goods and logistics.

In addition, NovaTaste applies a data-driven approach to emissions reduction planning. This includes the use of supplier-specific data such as Product Carbon Footprints (PCFs), primary activity data, and emission factors, complemented by industry-average data where required. This hybrid methodology enables a lifecycle-based understanding of emissions hotspots across the value chain and supports targeted reduction measures.

Beyond operational improvements, NovaTaste is implementing a long-term transformation plan towards a low-carbon business model. This includes the decarbonization of energy use, increased reliance on renewable energy, and the integration of sustainability criteria into procurement and supplier management processes. Through these actions, NovaTaste aims to progressively reduce its carbon footprint while strengthening supply chain resilience and supporting sustainable growth.

	2024	2025
Percentage of operational sites assessed on specific environmental risks	0%	33%
Percentage of employees trained on specific environmental issues	not tracked	not tracked

Table 2: Environmental assessments

No data actively tracked in 2024, as NovaTaste was a carve out being established 2024-2025.

Certain indicators, such as the percentage of employees trained on environmental topics, were not yet systematically tracked at Group level during FY2024 and FY2025. NovaTaste has initiated the development of a Group-wide training tracking approach, building on existing training activities conducted across operations and procurement functions. From FY2026 onwards, the company plans to introduce structured reporting for environmental training metrics to enhance data transparency and support continuous improvement.

2.1.3 Performance (targets & metrics)

We account for greenhouse gas emissions in accordance with the Greenhouse Gas (GHG) Protocol across the entire NovaTaste Group and include relevant greenhouse gases from company operations and transport, including direct and indirect emissions of CO₂, CH₄, N₂O, HFCs, PFCs, and SF₆.

Our approach covers Scope 1, Scope 2 and Scope 3 emissions and includes annual GHG inventory updates, reduction planning, and integration of decarbonization actions into operational decision-making.

We have publicly committed on our website to achieving Net Zero emissions across our value chain by 2050 and to progressing reductions across Scope 1, Scope 2 and Scope 3 emissions by 2030. Building on this commitment, NovaTaste is preparing to align its future targets with SBTi requirements, including the definition of near-term and long-term emission reduction targets that reflect sector-specific decarbonization pathways. We plan to submit our science-based targets for external validation in 2027. Additionally, the current non-validated targets are publicly available on our website.

- Targets related to climate change (E1-6)
 - » Maintain our commitment to Net Zero emissions across Scope 1, Scope 2 and Scope 3 by 2050 - from 355,466 tCO₂e to 35,547 tCO₂e.
 - » By 2034, reduce absolute GHG Scope 1 & 2 emissions by 42% vs 2024 baseline
 - » By 2034, reduce absolute GHG Scope 3 emissions by 35% vs 2024 baseline
 - » Maintain an annual update of the NovaTaste GHG inventory and an annual review of the associated decarbonization roadmap.
 - » Ensure 100% of manufacturing sites and other material operating entities report required energy and fuel data for annual Scope 1 and Scope 2 carbon accounting.
 - » Establish site or regional reduction roadmaps for material Scope 1 and Scope 2 emission sources and logistics-related emissions, to support the Group's 2030 and 2050 climate commitments.

- Energy consumption and mix (E1-7)

- » By the end of 2027, ensure 100% of manufacturing sites monitor and report energy consumption on at least an annual basis, with an annual improvement year over year target.
- » Increase the proportion of renewable electricity used across NovaTaste operations over time, in line with market availability and infrastructure, to achieve a year over year 4,2% reduction by 2027.
- » Maintain continuous improvement in energy efficiency compared with the 2024 baseline through year-on-year reduction initiatives aligned with decarbonization objectives.
- » Review and update energy performance and improvement actions annually as part of the Group's environmental performance management process.

- Scope 1, 2, and 3 GHG emissions (E1-8)

- » Maintain our commitment to Net Zero emissions across Scope 1, Scope 2 and Scope 3 by 2050 - from 355,466 tCO₂e to 35,547 tCO₂e.
- » By 2034, reduce absolute GHG Scope 1 & 2 emissions by 42% vs 2024 baseline
- » By 2034, reduce absolute GHG Scope 3 emissions by 35% vs 2024 baseline

- GHG removals and GHG mitigation projects financed through carbon credits (E1-9)

NovaTaste currently prioritizes direct emissions reductions within its own operations and value chain as the primary lever to achieve its climate targets. In this context, the use of carbon credits and engagement in external GHG mitigation or removal projects are considered complementary instruments and applied with caution and in alignment with recognized quality standards. NovaTaste has not relied on carbon credits to meet any of its disclosed climate targets during the reporting period. Looking forward, NovaTaste will continue to evaluate the role of high-quality carbon credits, particularly for addressing residual emissions that are technically or economically unfeasible to eliminate. Any future use will remain subject to a defined governance framework, ensuring alignment with evolving regulatory requirements and best practices under the ESRS.

- Internal carbon pricing (E1-10)

As part of its broader climate strategy, NovaTaste is assessing the potential implementation of internal carbon pricing (ICP) mechanisms to support decision-making and drive emission reductions across its operations. As part of its forward-looking sustainability roadmap, NovaTaste is exploring the development of a structured internal carbon pricing framework, which may include:

- » Definition of a shadow carbon price for business cases and investment decisions,
- » Consideration of a carbon fee or internal charge mechanism for high-emitting activities,
- » Implementation of EU Taxonomy for operating and capital expenses (OPEX, CAPEX),
- » Integration of carbon pricing into scenario analysis and risk management processes.

At the current stage, no quantitative internal carbon price has been formally adopted, and therefore no financial impacts related to internal carbon pricing are disclosed for the reporting period. NovaTaste will continue to monitor emerging best practices and regulatory expectations and will consider the progressive implementation of internal carbon pricing mechanisms in line with its climate strategy and governance maturity.

- Anticipated financial effects from material physical and transition risks and potential climate-related opportunities (E1-11)

As part of our annual Enterprise Risk Management (ERM) process, we assess climate-related physical and transition risks across our operations, raw materials and supply chains. The table below summarizes the key climate risks identified, mitigation actions implemented, and the resulting residual risk levels.

Risk	Risk without controls	Mitigating Actions	Residual Risk
Water stress	Extreme	Water stewardship programs, supplier audits, diversification of sourcing regions	Extreme
Soil Erosion	High	Soil management criteria, supplier certifications and audits	Medium
Extreme Heat	High	Climate adaptation plans and temperature risk assessments	Medium
Extreme Cold	Low	Seasonal monitoring and sourcing diversification	Low
Landslide	Medium	Geographical risk mapping and land management requirements	Low
Biodiversity	Extreme	Biodiversity requirements, certifications and supplier audits	High

Table 3: Climate-related risks

Based on our annual ERM assessment methodology, climate-related risks may have significant operational, financial, and reputational implications. Depending on the severity and duration of an event, potential impacts may include disruptions to business activities, reduced availability of raw materials, increased sourcing costs, significant social impacts, and adverse effects on the Group's reputation. According to the ERM impact matrix, such risks may reach a major impact level, corresponding to a potential annual EBIT impact ranging from €1 million to €10 million.

Through supplier engagement, certification schemes, climate adaptation measures, geographical diversification, and ongoing risk monitoring, the Group seeks to reduce the likelihood and severity of climate-related risks. While several risks have been reduced through mitigation measures, certain risks, particularly water stress and biodiversity-related impacts, continue to require ongoing management due to their dependency on external environmental conditions.

Energy consumption and energy mix:

NovaTaste recognises that energy consumption is a key driver of both environmental impact and operational efficiency.

We are committed to managing and reducing energy consumption across our operations while increasing the use of renewable energy sources, in line with our broader decarbonisation strategy.

Our approach focuses on improving energy efficiency, optimising operational processes, investing in efficient technologies, and transitioning towards lower-carbon and renewable energy sources where feasible. We aim to integrate energy management into daily operations, capital investment decisions, and continuous improvement initiatives to support long-term sustainability and cost efficiency.

NovaTaste commits to the following:

- Monitor and track energy consumption across all manufacturing sites and material operations, including electricity, gas, and other relevant energy sources.
- Improve energy efficiency through process optimisation, maintenance practices, operational controls, and investment in energy-efficient technologies and equipment.
- Identify and implement energy reduction initiatives at the site level, including optimisation of utilities, heating, cooling, compressed air, and production processes.
- Increase the use of renewable energy through sourcing of green electricity, on-site generation where feasible, and evaluation of alternative energy solutions.
- Integrate energy considerations into capital expenditure decisions, equipment selection, and operational improvement programs.
- Promote employee awareness and engagement in energy-saving practices across all sites.

Energy mix:

In 2025, NovaTaste recorded a total energy consumption of 38,220,107 kWh across its operations. The company's energy mix reflects a diversified use of energy sources across manufacturing, logistics, and supporting activities.

The largest share of energy consumption relates to purchased electricity, representing approximately 47% of total energy use, followed by natural gas at around 24%, mainly used for thermal processes in production.

Mobile fuels (diesel and petrol used in transport and logistics) account for approximately 17% of total consumption, while refrigerants represent around 8%, reflecting cooling and refrigeration requirements across facilities.

Other energy sources, including fuel oil (3%), LPG (<1%), and minor stationary fuels such as diesel, petrol, steam, and additional electricity consumption, together represent a small share of the overall energy mix.

This distribution highlights NovaTaste's reliance on electricity and natural gas, while also indicating opportunities to further transition towards lower-carbon and renewable energy sources, particularly in electricity sourcing and process heating.

Category	Value (MWh) (2024)	Value (MWh) (2025)	% Change
Total energy consumption from fossil sources *		32 032,32	
Coal and coal products	-	-	
Crude oil and petroleum products incl. LPG		7 929,37	
Natural gas		9 071,52	
Other fossil sources	-	-	
Purchased or acquired electricity, heat, steam, or cooling		15 031,44	
Total energy consumption from nuclear sources **		617,06	
Total energy consumption from renewable sources		6 320,24	
Total energy consumption ***		38 220,11	
Energy intensity (MWh/ total revenue in million EUR)		62,25	

*Including refrigerants and steam. **based on average electricity grid mix in Mexico (5%) and Oakville, Canada (50%).

***Own generated renewable electricity is not included (132,45 MWh)

Table 4: Energy consumption and mix (E1-7 25-26)

Total energy consumption from fossil sources accounted for 84% of the energy mix in 2025, while renewable energy consumption was 16%.

CO₂e calculation methodology:

We calculate our greenhouse gas (GHG) emissions based on the methodologies provided by the European Sustainability Reporting Standards (ESRS), taking into account the requirements of the GHG Protocol Standards. As we report our emissions in CO₂ equivalents (CO₂e), emissions of CH₄ (methane) and N₂O (nitrous oxide) are also taken into account, in addition to CO₂ emissions. We therefore document the following:

- Direct emissions from our company's own emission sources (Scope 1)
- Indirect emissions from the generation of purchased electricity and district heating (Scope 2)
- Other indirect emissions that arise in our upstream and downstream value chain (Scope 3)

The purpose of preparing the Scope 3 inventory is to assess NovaTaste's indirect upstream and downstream greenhouse gas (GHG) emissions across our value chain. In addition to Scope 1 and Scope 2 emissions, the assessment of Scope 3 emissions provides a more complete picture of our company's total carbon footprint and helps identify key areas for targeted emission reduction actions.

Scope 3 emissions are calculated using a hybrid approach that combines primary data collection and the use of secondary data sources. Where available, primary activity data is collected from internal stakeholders (e.g. procurement, logistics, and operational functions) as well as directly from suppliers, including supplier-specific emissions data and product carbon footprints. In cases where primary data is not yet available or cannot be reliably obtained, industry-average data and secondary emission factors are used to estimate emissions, ensuring comprehensive coverage of all relevant Scope 3 categories.

In accordance with the new ESRS framework, we identified the following Scope 3 categories as relevant to our operations:

Scope 3 category	GHG calculation method	Assumptions	Emission factors
1. Purchased goods and services	Hybrid approach: activity-based (weight/volume data) and spend-based (EEIO) where activity data is unavailable.	Activity data prioritized (~90% of spend); unit conversions applied (e.g., lb→kg, 1L=1kg); spend-based approach used for remaining categories; 2025 data partially extrapolated to full year; minor exclusions (<~3% of spend); geographic proxies applied where origin data unavailable.	CarbonCloud, Base Empreinte, DEFRA, Bilan Carbone (activity-based); Exiobase, EPA (EEIO); supplier-specific PCFs where available.
2. Capital goods	Spend-based approach using EEIO factors (Exiobase), mapped to capital goods categories.	CAPEX data mapped to Exiobase categories; investment country used as proxy for factor selection; all values in EUR; supplier mapping improves granularity but not factor specificity.	Exiobase (country-specific EEIO factors for capital goods). tCO ₂ eq/t
3. Fuel and energy related activities	Activity-based approach using energy consumption data (Scope 1 and 2 inputs).	Upstream lifecycle emissions included (extraction, production, transport, T&D losses); country-level electricity factors applied; global consolidation across entities.	DEFRA; IEA Life Cycle Upstream Emission Factors (2023). tCO ₂ eq/EUR

Scope 3 category	GHG calculation method	Assumptions	Emission factors
4. Upstream transportation and distribution	Hybrid approach: activity-based (DACH region) and spend-based (EEIO) for other regions.	Distances estimated via Google API with median fallback; transport mode assumptions applied (truck intra-continent, truck/ship inter-continent); WTW approach applied; spend-based regions rely on transport averages, currency conversion, and partial-year extrapolation.	DEFRA 2025 (activity-based, tonne-km, WTW) for DACH; EPA (EEIO, spend-based) for other regions. tCO ₂ eq/EUR
5. Waste generated in operations	Hybrid approach: activity-based (waste volumes) and spend-based (EEIO) where data gaps exist.	2024 data used as proxy where 2025 unavailable; partial-year data extrapolated; waste treatment method determines factor selection; site-level reporting applied with consistent unit conversions.	DEFRA, Bilan Carbone (activity-based); EPA (EEIO where required). tCO ₂ eq/m ³ , or tCO ₂ eq/l
6. Business trips	Hybrid approach: activity-based (distance-based) and spend-based (EEIO) depending on data availability.	Distances derived from travel data or estimated via origin–destination; WTW approach applied (WTT + TTW); extrapolation from DACH to global based on employee ratios; hotel stays calculated using spend-based factors.	DEFRA 2025 (activity-based, WTW); EPA and supply chain factors (spend-based). Warehouse energy use: tCO ₂ eq/m ² , orgCO ₂ eq/kWh Transportation: kgCO ₂ eq/tonne.km
7. Employee commute	Activity-based approach using modelled commuting distances and transport modes.	Distances calculated via Google Maps API; round-trip and annual commuting applied; employee grouping by country and role; conservative proxies (median distances) used for missing/unreliable data; WTW approach applied	DEFRA 2025 (passenger transport, WTW factors). All emission factors were expressed in kgCO ₂ eq/t.
8. Upstream leased assets	Not relevant	No material emissions identified falling under this category	Not applicable

Scope 3 category	GHG calculation method	Assumptions	Emission factors
9. Downstream transportation and distribution	Hybrid approach: activity-based (DACH region) and spend-based (EEIO) where only financial data is available.	Downstream boundary defined based on payer principle (NovaTaste-paid transport); same distance and mode assumptions as upstream; WTW approach applied; limited coverage in spend-based regions due to data availability.	DEFRA 2025 (activity-based, tonne-km, WTW) for DACH; EPA (EEIO, transport-related) for other regions
10. Processing of sold products	Not currently reported; reviewed annually as part of Scope 3 assessment.	This category was assessed for relevance based on the nature of NovaTaste's products (primarily intermediate goods) and a peer benchmark analysis. A review of 25 comparable companies (incl. SBTi-aligned peers) indicated limited reporting of this category. Downstream processing emissions are considered not material and/or not reliably measurable with available data.	Not applicable
11. Use of sold products	Not relevant	No material emissions identified falling under this category	Not applicable
12. End-of-life treatment of sold products	Activity-based approach using sold quantities and estimated packaging waste volumes.	Packaging weight derived from product data (gross vs net) and extrapolated using average packaging ratios where missing; material composition estimated based on known product mix; country-specific waste treatment routes applied; Jan-Sep data extrapolated to full year.	DEFRA 2025 (waste treatment, by material and disposal method); country-level waste treatment shares from Global Waste Index. kgCO ₂ eq/tonne.km
13. Downstream leased assets	Not relevant	No material emissions identified falling under this category	Not applicable
14. Franchise	Not relevant	No material emissions identified falling under this category	Not applicable
15. Investments	Not relevant	No material emissions identified falling under this category	Not applicable

Table 5: Scope 3 categories and calculation

	Comparative Year Emissions (2024)	Current Year Emissions	% Change
Scope 1 GHG emissions (tCO₂eq)			
Gross scope 1 GHG emissions	6 188,8	5 945,4	- 4%
Percentage of scope 1 GHG emissions from the EU Emissions Trading System (EU ETS) (%)	-	-	-
Scope 2 GHG emissions (tCO₂eq)			
Gross location-based scope 2 GHG emissions	5 481,66	6 262,24	+ 14%
Gross market-based scope 2 GHG emissions	5 473,0	4 032,8	- 26%
Significant scope 3 GHG emissions (tCO₂eq)			
Total gross indirect (scope 3) GHG emissions	343 803,96	341 817,93	- 0,6%
1. Purchased goods and services	319 933,50	314 675,56	- 1,6%
2. Capital goods	1 202,13	4 266,04	+ 255%
3. Fuel and energy-related activities (not included in scope 1 or scope 2)	2 497,07	2 062,13	- 17,4%
4. Upstream transportation and distribution	11 009,15	8 853,60	- 19,6%
5. Waste generated in operations	609,61	963,50	+ 58,1%
6. Business traveling	698,67	703,01	+ 0,6%
7. Employee commuting	4 156,73	4 109,75	- 1,1%
9. Downstream transportation	978,01	3 064,06	+ 213%
10. Use of sold products	-	-	-
12. End-of-life treatment of sold products	501,51	628,30	+ 25,3%
Direct biogenic scope 1 emissions	-	-	-
Total Upstream Scope 3 GHG emissions	340 106,86	335 633,59	- 1,3%
Total Downstream Scope 3 GHG emissions	1 479,52	3 692,36	+ 149,6%
Total GHG emissions (tCO₂eq)	355 447,35	351 796,18	- 1%
Total GHG emissions intensity (tCO₂eq/ total revenue in million EUR)	616,84	572,96	-7,1%

Table 6: GHG emissions [ESRS table (E1-8 28,29; AR26)]

2.2 Biodiversity and ecosystems (E4)

Material impacts, risks and opportunities

Category	Title	Description
Actual negative impact Upstream operations	E4 Biodiversity and ecosystems – Direct impact drivers of biodiversity loss (Pollution)	The use of chemical pesticides and synthetic fertilizers at farm level contributes to loss of biodiversity by contaminating soil and water and harming beneficial insects and other species. These practices negatively affect surrounding ecosystems at a local level, with impacts that are very difficult to reverse once species are lost.
Actual negative impact Upstream operations	E4 Biodiversity and ecosystems – Direct impact drivers of biodiversity loss (Pollution)	The cultivation of spices and other raw materials involves the use of pesticides and synthetic fertilizers, which contributes to soil pollution and reduced soil fertility. This negatively affects local ecosystems and biodiversity, with impacts that are difficult to reverse and localized in scope.
Risk Upstream operations	E4 Biodiversity and ecosystems – Direct impact drivers of biodiversity loss (Pollution)	Increasing regulations on agricultural practices, such as restrictions on chemical inputs, clean labels, etc. could result in increased cost of raw materials and supply interruptions.
Risk Upstream operations	E4 Biodiversity and ecosystems – Direct impact drivers of biodiversity loss (Pollution)	Europe is not seen as the preferred market to sell raw materials, due to increasing regulations on chemical use. Risk of interrupted supply if farmers / producers prefer to sell elsewhere.
Potential negative impact Upstream operations	E4 Biodiversity and ecosystems – Direct impact drivers of biodiversity loss (Land use change)	Business activities in the upstream value chain, such as agriculture, processing and transportation, may lead to land use change, including deforestation and habitat destruction. This can reduce biodiversity and disrupt ecosystems at a local level, with impacts that are difficult to reverse.

Category	Title	Description
Opportunity Own operations	E4 Biodiversity and eco-systems – Direct impact drivers of biodiversity loss	Investing in research and development of plant-based alternative proteins, clean labels using more natural ingredients can help NovaTaste reduce its negative impact on biodiversity with a positive business case.
Potential positive impact Upstream operations	E4 Biodiversity and eco-systems – Impacts and dependencies on ecosystem services	The environmental impact is positive and potential. The application of sustainable agricultural practices in the upstream value chain, such as crop rotation, organic farming or agroforestry, may contribute to the conservation of ecosystems. These practices can help maintain soil health, enhance biodiversity and reduce the use of chemical inputs, resulting in positive effects on ecosystems at a local to broader geographical level.
Risk Upstream operations	E4 Biodiversity and eco-systems – Impacts and dependencies on ecosystem services	Depleting natural resources, such as soil and water, through unsustainable agricultural practices can result in ecosystem degradation. This can lead to reduced crop yields, increased operational costs, and reduced long-term business viability.
Opportunity Entire Value Chain	E4 Biodiversity and eco-systems – Impacts and dependencies on ecosystem services	Engaging in ecosystem restoration projects, such as reforestation or wetland restoration, can help reverse the negative impacts of land use change and contribute to biodiversity conservation. Engaging in such projects with suppliers can enhance the supplier-customer relationship and secure supply.

Table 7: Material impacts, risks and opportunities related to biodiversity and ecosystems

2.2.1 Management approach

Biodiversity and ecosystems transition plan (E4-1) **Policies related to biodiversity and ecosystems (E4-2)**

NovaTaste is in the process of establishing a Group-wide approach to address biodiversity and ecosystem impacts across its operations and value chain. As a food ingredients and taste solutions company, NovaTaste recognizes that its activities are inherently linked to natural ecosystems, agricultural systems, and the availability of raw materials, and therefore has a responsibility to manage its environmental impacts in a structured and forward-looking manner.

NovaTaste's approach focuses on integrating biodiversity considerations into existing environmental and sustainability frameworks, including environmental risk assessments, supplier engagement, and responsible sourcing practices. This includes identifying potential biodiversity-related risks and impacts associated with raw material sourcing, land use, water use, and site-level operations, as well as considering dependencies on ecosystem services.

In parallel, NovaTaste plans to gradually build the necessary governance structures, data collection processes, and internal capabilities to support biodiversity-related decision-making. This will include:

- biodiversity-related policies and commitments aligned with recognized international frameworks & standards,
- risk and impact assessment methodologies,
- measurable targets and KPIs,
- and supplier engagement addressing ecosystem impacts.

Through this phased and structured approach, NovaTaste will progressively enhance transparency, improve understanding of its biodiversity footprint, and define targeted actions to minimize and mitigate impacts on ecosystems while supporting business resilience and responsible growth.

2.2.2 Actions

Actions and resources related to biodiversity and ecosystems (E4-3)

At this stage, NovaTaste is at an early phase in developing a structured biodiversity and ecosystems management approach. However, initial actions are being implemented through existing environmental and sustainability initiatives, and further development is planned in line with CSRD and ESRS requirements.

NovaTaste acknowledges that certain sites and operations may be located in or near biodiversity-sensitive areas. Based on current assessments, NovaTaste's activities do not negatively affect these areas. The identification and evaluation of such locations are part of ongoing risk assessment processes, and the company is working to further enhance transparency on the number and characteristics of these sites as part of its evolving biodiversity management framework.

Current and ongoing actions include:

- Integration of biodiversity considerations into environmental management practices, including site-level environmental assessments and compliance processes.
- Initial supplier engagement activities, incorporating sustainability criteria and raising awareness of environmental and land-use impacts in the upstream value chain.
- Monitoring of resource use, particularly water and raw materials, to identify potential pressures on ecosystems.
- Implementation of general environmental protection measures, such as waste reduction and emissions control, which indirectly support ecosystem protection.
- Risk identification efforts, including the first steps toward assessing potential biodiversity-related risks and dependencies associated with sourcing regions and operations.

2.2.3 Performance (target & metrics)

Targets related to biodiversity and ecosystems (E4-4)

Metrics related to biodiversity and ecosystems change (E4-5)

NovaTaste is in the early stages of developing metrics and indicators to assess and monitor its impacts and dependencies related to biodiversity and ecosystems. At present, the company has not yet reported quantitative biodiversity-specific metrics at Group level.

However, certain existing environmental indicators provide an initial basis for understanding potential pressures on ecosystems. These include metrics related to resource use (e.g. water consumption), emissions, and waste generation, which are monitored across operations and may indirectly contribute to biodiversity protection.

NovaTaste acknowledges the need for more specific, biodiversity-focused metrics and is working to establish appropriate measurement approaches. Planned developments include:

- identification of relevant biodiversity indicators linked to key impact drivers (e.g. land use, water use, sourcing),
- assessment of available methodologies and tools (e.g. footprinting approaches, risk screening tools),
- improvement of data collection systems to support consistent and reliable reporting,
- and development of KPIs aligned with ESRS requirements.

In the future, NovaTaste aims to introduce metrics that may include:

- assessment of biodiversity risks in sourcing regions,
- share of raw materials sourced from certified or sustainably managed sources,
- land-use related indicators,
- and supplier-related biodiversity performance indicators.

NovaTaste will continue to enhance its biodiversity-related disclosures over time, with the objective of providing more comprehensive, decision-useful information in line with CSRD expectations and stakeholder needs.

2.3 Other environmental topics

2.3.1 Water (E3)

Water management is a focus for environmental impact and operational optimization across the NovaTaste Group. Yet, water is not identified as a material topic and strategic priority due to the relatively low volume of water consumed and managed in operations compared to other natural resources and materials.

Water management is nevertheless considered an important environmental topic, particularly in the context of increasing global water stress and location-specific risks in certain sourcing and production regions. While NovaTaste's overall water footprint is comparatively low, responsible water management contributes to operational efficiency, regulatory compliance, and the resilience of selected sites operating in water-sensitive areas.

Impacts, risks and opportunities

Category	Title	Description
Actual negative impact Own operations	E3 Water and marine resources –Water (Water consumption / Water withdrawals)	NovaTaste consumes significant amounts of water through its own operations, including washing, processing and cleaning activities. This water use contributes to water scarcity, particularly where operations are located in areas with limited freshwater resources, with negative effects on local water availability.
Potential negative impact Upstream operations	E3 Water and marine resources –Water (Water consumption / Water withdrawals)	Water use in the upstream value chain, particularly through irrigation by farmers and growers, may contribute to water scarcity. This is especially relevant in regions with limited freshwater resources or where unsustainable agricultural practices are applied, potentially reducing water availability for local communities and ecosystems.
Risk Upstream operations	E3 Water and marine resources –Water (Water consumption / Water withdrawals)	As climate change intensifies, water scarcity and variability may increase, affecting raw material cultivation and NovaTaste's ability to maintain consistent product quality and supply (risk of supply disruptions).
Opportunity Upstream operations	E3 Water and marine resources –Water (Water consumption / Water withdrawals)	Collaborating with suppliers to implement water-efficient irrigation techniques, such as drip irrigation or rainwater harvesting, can reduce water consumption while maintaining crop yields, improving the sustainability and resilience of the supply chain.
Opportunity Own operations	E3 Water and marine resources –Water (Water consumption / Water withdrawals)	Introducing water recycling or wastewater treatment systems in ingredient processing facilities can help reduce water usage and pollution, cutting costs and improving environmental performance.

Category	Title	Description
Opportunity Own operations	E3 Water and marine resources –Water (Water consumption / Water withdrawals)	Introducing water recycling or wastewater treatment systems in ingredient processing facilities can help reduce water usage and pollution, cutting costs and improving environmental performance.

Table 8: Impacts, risks and opportunities related to water

2.3.1.1 Management approach

Policies related to resource water (E3-1)

If the undertaking has sites located in areas with water stress that are not covered by its water-related policies, it shall disclose this fact.

NovaTaste's approach to water management is defined in its Environmental & Climate Policy and is implemented across its operations and supported by a Group-wide Water Management Guideline.

NovaTaste recognizes water as a shared and essential natural resource and is committed to managing water responsibly across its direct operations. We aim to reduce water consumption, improve water efficiency, support water reuse where feasible, and manage wastewater responsibly in order to minimize our impact on local water resources and receiving environments.

The Water Management Guideline defines minimum Group-wide requirements and principles for responsible water use and wastewater management, ensuring controlled, compliant and consistent water management across all sites, including production, cleaning, cooling and technical processes. It applies globally across all NovaTaste entities, sites and operational areas and covers employees as well as external parties involved in water use or wastewater management.

Our approach includes understanding site-level water use, identifying opportunities to reduce losses and inefficiencies, monitoring wastewater generation and discharge, complying with applicable permits and regulations, and prioritizing action in areas where water stress, operational demand, or environmental sensitivity may be higher. By embedding responsible water stewardship into operations, NovaTaste aims to strengthen resilience, improve efficiency, and reduce environmental impact.

Water-related risks are integrated into NovaTaste's Enterprise Risk Management (ERM) processes and are monitored and reviewed as part of the company's broader risk governance framework.

2.3.1.2 Actions

Actions and resources related to water (E3.2)

The undertaking shall specify key actions and resources related to areas with water stress

NovaTaste implements water management measures across its operations in line with its Environmental & Climate Policy, with a focus on improving efficiency and reducing environmental impact at site level.

NovaTaste commits to the following:

- Monitor water consumption and wastewater generation for year-over-year improvements across relevant sites. Use this information to identify reduction opportunities and performance trends.

- Improve water efficiency through operational controls, maintenance, process optimization, leak reduction, employee awareness, and investment in more efficient equipment or processes where appropriate.
- Promote reuse or cascading of water within operations where technically feasible, hygienically appropriate, legally permissible, and environmentally sound.
- Ensure wastewater is managed responsibly, treated where required, and discharged in accordance with applicable legal, permit, and operational requirements.
- Consider local water context, including water scarcity, water stress, and receiving environment sensitivity, when assessing priorities and opportunities for improvement.
- Review water-related risks periodically and incorporate material findings into environmental planning, capital decisions, and operational improvement initiatives.

2.3.1.3 Performance (targets & metrics)

Targets related to water (E3-3)

- By the end of 2027, achieve 100% compliance with applicable wastewater discharge permits and legal requirements across all sites.
- By the end of 2027, ensure that 50% of manufacturing sites monitor and report water consumption annually.
- Identify and implement water efficiency improvement actions at sites with material water use.
- Review opportunities for water reuse or recycling at relevant sites as part of operational improvement and capital planning.

Measured metrics (m³)	2024	2025
Total water consumption	42 053,40	37 050,63
Total water consumption in areas with water stress	14 334,54	19 387,00
Total water withdrawal	125 497,46	112 735,12
Total water discharge	83 444,06	75 684,49
Total water recycled and reused	not yet tracked at Group level	not yet tracked at Group level
Total water stored	0	0
Water intensity (m³/ ton product)	1,02	0,92

Table 9: Metrics related to water (E3.4)

At present, NovaTaste does not yet systematically track or report quantitative data on the total amount of water recycled and reused at Group level. NovaTaste is in the process of strengthening data collection and monitoring capabilities, including the identification of potential reuse streams, evaluation of closed-loop systems, and tracking of related efficiency benefits (e.g. reductions in freshwater withdrawal and wastewater discharge).

Looking ahead, NovaTaste plans to progressively establish consistent measurement and reporting processes for water reuse and recycling across its operations on Group level. This includes enhancing site-level data availability, standardizing methodologies, and integrating reuse-related KPIs into management systems and reporting.

2.3.2 Resource use and circular economy (E5)

Resource use and circular economy are relevant environmental topics for NovaTaste but have not been identified as material in the double materiality assessment, as the company's overall environmental impact is more strongly driven by climate-related factors and supply chain emissions compared to direct resource consumption in operations.

Nevertheless, resource use and circular economy remain important areas of environmental management. NovaTaste's operations generate waste streams related to raw materials, ingredients and packaging, and responsible management of these resources contributes to reducing environmental impact, improving operational efficiency and supporting more sustainable production practices.

Impacts, risks and opportunities

Category	Title	Description
Actual negative impact Own operations	E5 Circular economy – Waste	NovaTaste's ingredient processing operations generate various forms of waste, including organic waste and packaging waste. This can result in waste being sent to landfill and associated greenhouse gas emissions, leading to negative environmental impacts across NovaTaste's own operations.
Actual negative impact Own operations	E5 Circular economy – Waste	Inadequate waste disposal practices in NovaTaste's own operations, including the management of organic, chemical and packaging waste, can lead to soil and water contamination. This negatively affects local ecosystems and community health, with environmental impacts that are difficult to reverse.
Risk Entire value chain	E5 Circular economy – Waste	Inefficient waste management, including overproduction and improper disposal, can lead to increased operational costs due to the need for waste treatment, disposal fees, and potential penalties for non-compliance with environmental regulations.
Opportunity Own operations	E5 Circular economy – Waste	Implementing waste reduction programs (e.g., optimizing production processes to reduce organic waste, minimizing packaging, revalorize waste to different solutions like biogas generation, protein sources), can improve operational efficiency, reduce disposal costs, introduce new revenue streams and improve NovaTaste's sustainability credentials.

Table 10: Impacts, risks and opportunities related to resource use and circular economy

2.3.2.1 Management approach

Policies related to resource use and circular economy (E5-1)

NovaTaste's approach to resource use and circular economy is defined in its Environmental & Climate Policy, which applies across all operations and relevant parts of the value chain.

The policy establishes commitments to minimizing environmental impact from the use of raw materials, chemicals, and waste generated through operations. NovaTaste applies the waste hierarchy, prioritizing prevention, reduction, reuse, recycling, recovery, and responsible disposal, and aims to improve material efficiency and reduce resource consumption across its activities.

In addition, the policy includes commitments related to packaging, product end-of-life, and food waste. NovaTaste aims to reduce unnecessary material use, improve recyclability and reuse of packaging, and minimize waste and pollution associated with product use and disposal.

2.3.2.2 Actions

Actions and resources related to resource use and circular economy (E5-2)

NovaTaste implements resource use and waste management measures across its operations in line with its Environmental & Climate Policy, with the objective of reducing environmental impact and improving resource efficiency.

NovaTaste commits to the following:

- Reduce waste generation at source through process optimization, better material utilization, loss prevention, and improved operational planning.
- Promote segregation, reuse, recycling, and recovery of waste streams where feasible and supported by local infrastructure and regulatory conditions.
- Manage hazardous materials and chemicals responsibly through appropriate approval, storage, labelling, handling, containment, training, and disposal controls.
- Maintain procedures for the identification, storage, handling, and disposal of hazardous and non-hazardous waste in accordance with applicable legal and operational requirements.
- Monitor significant waste streams and periodically review waste data to identify trends, inefficiencies, and improvement opportunities.
- Seek to reduce the environmental impact of raw material and chemical use through improved specifications, handling controls, substitution where feasible, and responsible procurement practices.
- Reduce food waste and continue to work with global partners such as Too Good to Go (TGTG.com) and local civil society organizations for waste reduction and awareness raising among customers and end consumers.
- Reduce unnecessary packaging (primarily plastic, metal, paper and glass) and improve packaging efficiency through material optimization, design review, and fit-for-purpose specifications.
- Prefer reusable, recyclable, and, where appropriate, compostable packaging solutions where technically feasible, commercially viable, and legally permissible.
- Consider recycled or lower-impact materials in packaging design where product safety, quality, regulatory, and operational requirements allow.
- Reduce food waste generated through operations by improving yield, handling, process control, storage, planning, and reuse or redistribution pathways where appropriate.
- Consider product end-of-life impacts, including waste generation, emissions from disposal, and plastic pollution risks, in packaging and product development decisions.
- Work with suppliers, customers, and other relevant partners to improve packaging circularity, reduce waste, and support more responsible end-of-life management.

2.3.2.3 Performance (targets & metrics)

Targets related to resource use and circular economy (E5-3)

- By 2034, achieve:
 - » 30% reduction in operational waste volumes.
 - » 75% reduction in landfill tons versus baseline 2024, including the following:
 - » Ensure 100% of manufacturing sites have defined segregation arrangements for major waste streams by the end of 2027.
- Reduce avoidable operational waste through site-level waste reduction initiatives and periodic review of waste performance.
- Review opportunities to substitute, reduce, or better control chemicals or materials with higher environmental risk where feasible.
- Ensure packaging design and material selection are aligned with applicable regulatory requirements, including the EU Packaging & Packaging Waste Regulation (PPWR), covering recyclability, labelling, material transparency, and waste management considerations.
- By the end of 2027, ensure 100% of new packaging designs in the EU are PFAS-free versus a 2024 baseline.
- By the end of 2029, implement 100% of EU site-specific mandatory minimum recycled content targets for plastic packaging versus a 2024 baseline.
- Ensure all packaging specifications are reviewed against life-cycle CO₂ impact considerations, with a focus on reducing packaging weight, volume, and complexity across primary, secondary, and tertiary formats.
- Reduce reliance on non-circular and difficult-to-recycle packaging formats, including multi-layer materials and unnecessary coatings or additives, where viable alternatives exist.
- Increase the use of recycled content in packaging materials over time, subject to product safety, technical feasibility, regulatory requirements, and material availability.
- Improve transparency and data availability on packaging materials, composition, and weights across NovaTaste entities to support reporting, compliance, and continuous improvement.
- Promote reuse, returnable systems, and closed-loop solutions, particularly in B2B applications, where operationally and commercially feasible.
- Reduce packaging waste at source by eliminating unnecessary packaging and prioritizing prevention over recycling in line with the waste hierarchy.
- Ensure packaging solutions are compatible with existing recycling infrastructure where possible, to maximize real-world recyclability and recovery rates.
- Continue to reduce food waste across operations through process optimization, improved handling, storage, planning, and collaboration with external partners where relevant.
- Prevent environmental leakage of packaging materials, including plastics and pellets, through appropriate handling, storage, and operational controls.
- Integrate packaging performance and end-of-life considerations into product development, procurement, and supplier engagement processes to support continuous improvement and circular economy objectives.

Resource outflows (E5-5)

	In total	Hazardous waste*	Non-hazardous waste
2025			
Diverted from disposal			
Preparation for reuse (t)	–	–	–
Recycling (t)	1 218,32	18,93	1 199,32
Other recovery operations** (t)	2 091,91	0,69	2 042,74
In total diverted from disposal (t)	3 310,23	19,62	3 242,06
Directed to disposal			
Incineration (t)	–	–	–
Landfill (t)	1 635,27	159,93	1 475,34
Other disposal operations (t)	–	–	–
In total directed to disposal (t)	1 635,27	159,93	1 475,34
In total (t)	4 945,50	179,55	4 717,40
Waste intensity (t/ total revenue in million €)	8,05		
2024			
Diverted from disposal			
Preparation for reuse (t)	–	–	–
Recycling (t)	1 143,25	21,69	1 121,56
Other recovery operations** (t)	1 867,03	4,29	1 862,74
In total diverted from disposal (t)	3 010,28	25,98	2 984,3
Directed to disposal			
Incineration (t)	–	–	–
Landfill (t)	855,04	4,95	850,09
Other disposal operations (t)	–	–	–
In total directed to disposal (t)	855,04	4,95	850,09
In total (t)	3 865,32	30,93	3 834,39
Waste intensity (t/ total revenue in million €)	7,3		

*For certain waste management processes and KPIs we are currently standardizing and aligning across the Group, therefore minor differences between waste treatment categories and total diverted waste are due to data aggregation and rounding across sites.

**Incineration with thermal recovery is classified as recovery (R1) in line with EU waste hierarchy.

Table 11: Waste (E5-5 16)

In total, 67% of total waste from company operations was diverted from landfills in 2025 and 78% in 2024.

2.3.3 Pollution (E2)

Material impacts, risks and opportunities

Pollution has not been identified as a material topic in NovaTaste's double materiality assessment. However, the company recognizes that certain aspects of its operations may generate emissions and pollutants to air, water, and soil. This could be in connection with manufacturing processes including cleaning activities, chemical use, energy generation, and logistics / transport.

As a food ingredients and taste solutions company, NovaTaste's pollution impact is generally limited in scope compared to heavy industry sectors. Nevertheless, the company acknowledges its responsibility to minimize pollution-related environmental impacts and to ensure compliance with applicable legal and regulatory requirements across all sites globally.

Pollution-related risks and impacts are addressed as part of NovaTaste's broader environmental management approach for: waste management, water stewardship, hazardous substance controls and operational risk management.

Category	Title	Description
Actual negative impact (own operations)	E2 Pollution – Pollution of air, water and soil	Emissions from site operations (e.g. heating, fuel combustion, logistics-related activities or use of refrigerants) may contribute to local air pollution, including emissions such as NO _x , SO _x , CO ₂ and particulate matter.
Actual negative impact (own operations)	E2 Pollution – Pollution of air, water and soil	Wastewater generated from cleaning, sanitation and production activities may contain contaminants that, if not properly treated, could impact local water bodies.
Risk (own operations)	E2 Pollution – Pollution of air, water and soil	Increasing environmental and chemical regulations (e.g. REACH, CLP, wastewater discharge permits) may lead to higher compliance costs or operational adjustments if pollutants are not adequately controlled.
Risk (own operations)	E2 Pollution – Pollution of air, water and soil	Improper handling or storage of hazardous substances may result in spills, leaks or uncontrolled releases, potentially affecting soil, air or water quality.
Opportunity (own operations)	E2 Pollution – Pollution of air, water and soil	Improving process control, chemical management and wastewater treatment can reduce emissions, improve operational efficiency and strengthen compliance.
Opportunity (value chain)	E2 Pollution – Pollution of air, water and soil	Collaborating with suppliers to reduce emissions and chemical impacts can support pollution prevention across the value chain and respond to increasing customer expectations.

Table 12: Impacts, risks and opportunities related to pollution

2.3.3.1 Management approach

NovaTaste's approach to pollution prevention is embedded within its Environmental & Climate Policy, operational procedures, and supporting guidelines. The company focuses on preventing pollution at source, controlling emissions through operational measures, and ensuring compliance with applicable legal and permit-based requirements.

At Group level, NovaTaste identifies environmental risks and ensures that activities are controlled to reduce adverse environmental effects, while continuously monitoring the regulatory landscape to maintain compliance with national and European legislation.

Pollution prevention is addressed through several core management elements:

- Responsible use of chemicals and materials, including approval, labelling, handling and disposal controls
- Wastewater management, including monitoring, treatment and discharge compliance
- Air emission control, primarily through energy efficiency improvements and transition to lower-emission energy sources
- Hazardous substance management, including safe storage, use and disposal
- Operational risk management, including prevention and response to spills or environmental incidents

Wastewater is monitored and managed in accordance with legal and permit requirements, including the treatment and discharge of effluent only through authorized routes and regular monitoring of water quality parameters.

Similarly, hazardous substances are controlled throughout their lifecycle to minimize environmental risks, including risks to air, soil, and water from leaks or improper handling.

2.3.3.2 Actions

NovaTaste implements practical pollution prevention measures through its operations, including:

- Monitoring and controlling wastewater discharge and quality parameters
- Ensuring compliance with discharge permits and environmental regulations
- Applying process optimization and maintenance practices to reduce emissions and leaks
- Managing hazardous substances through controlled storage, labelling and disposal
- Training employees on safe handling of materials and environmental awareness
- Integrating environmental considerations into capital expenditure and operational improvements

These actions are supported by cross-functional teams, including Operations, Engineering, Quality, Procurement and Sustainability functions, ensuring that pollution prevention is embedded into daily operational management.

2.3.3.3 Performance (targets & metrics)

At present, NovaTaste does not yet systematically track Group-wide quantitative data on total air pollutant emissions. This reflects the relatively early stage of development of pollution-related data collection processes and the limited materiality of the topic compared to climate-related emissions.

Where available, pollution-related data may be monitored at site level (e.g. wastewater parameters, chemical usage or local air emissions), depending on local regulatory requirements and operational relevance.

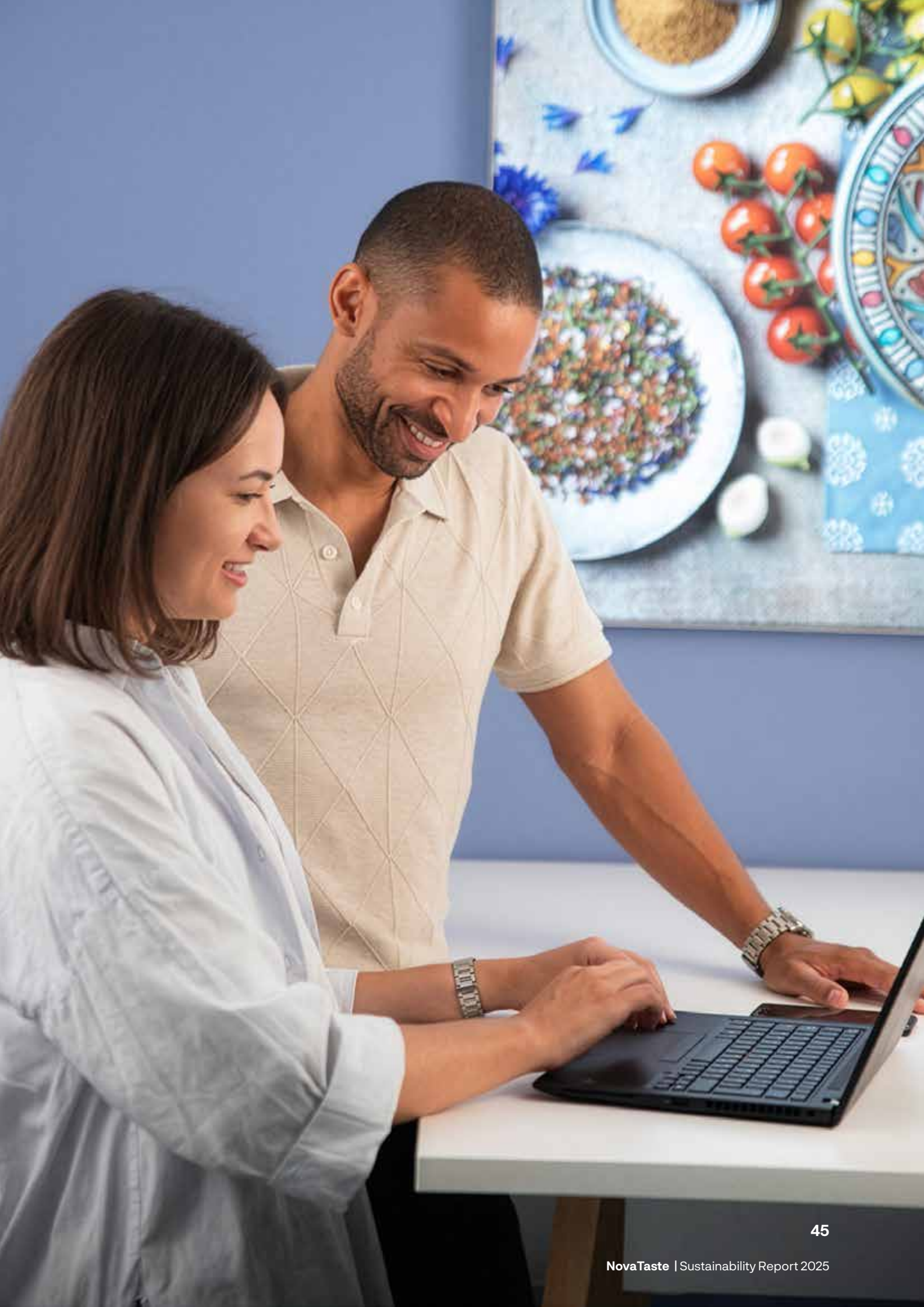
For transparency, NovaTaste aims to progressively strengthen its data collection capabilities in this area, including the potential tracking of:

- Total weight of air pollutants (e.g. NOx, SOx, VOCs, particulate matter)
- Other local emissions (e.g. odor, noise or site-related impacts where relevant)
- Wastewater quality indicators and discharge compliance

Metric	2024	2025	Comment
Total weight of air pollutants	Not yet tracked on Group-level	Not yet tracked on Group-level	Data collection under development
Wastewater discharge compliance	Qualitatively monitored	Qualitatively monitored	Compliance ensured through permits and monitoring
Pollution incidents	Not yet tracked on Group-level	Not yet tracked on Group-level	Managed at site level

Table 13: Metrics related to pollution

NovaTaste plans to further enhance transparency on pollution-related performance as part of its ongoing ESG data maturity development.



3. SOCIAL

NovaTaste recognizes that its long-term business success is closely linked to the well-being, engagement, safety, and development of its people and the responsible management of social impacts across the value chain. As a global food ingredients and taste solutions company operating more than 20 manufacturing and commercial locations worldwide with over 2,400 employees, NovaTaste depends on a skilled, diverse, healthy, and motivated workforce, as well as resilient and ethical supply chains.

The social dimension of sustainability is therefore embedded into NovaTaste's operations, human resources strategy, governance framework, and supplier expectations. Key focus areas include occupational health and safety, fair working conditions, employee well-being, diversity and inclusion, career development, human rights protection, ethical labor practices, and employee engagement across own operations and the upstream value chain.

NovaTaste's social strategy is aligned with its broader sustainability framework and "People, Employees" pillar, which aims to create a safe, respectful, inclusive, and future-ready workplace while strengthening long-term organizational resilience and employer attractiveness. The company recognizes that strong social performance supports talent attraction and retention, operational continuity, innovation, customer trust, and compliance with evolving stakeholder and regulatory expectations.

During 2025 and 2026, NovaTaste further strengthened its social governance and management systems through the development and implementation of:

- a global Labor & Human Rights Policy,
- a Career Management & Training Policy,
- a global HR Operating Procedures framework,
- expanded occupational health and safety initiatives,
- enhanced whistleblowing and grievance channels,
- structured succession and talent management programs,
- a global competency framework,
- employee engagement initiatives,
- and stronger supplier and human rights due diligence processes.

NovaTaste also continues to align its social commitments with international standards and frameworks, including:

- ILO Core Labor Standards,
- the United Nations Global Compact principles,
- NovaTaste Group is a SEDEX member. Production sites fulfill SMETA requirements and evolving ESG and ESRS social disclosure expectations.

Key strategic priorities include:

- strengthening workplace health, safety and psychological well-being,
- advancing leadership and employee capability development,
- improving employee engagement and internal mobility,
- promoting equal opportunity and fair treatment,
- ensuring compliant and ethical working conditions,
- embedding human rights protections across the value chain,
- and reinforcing governance, accountability, and employee voice mechanisms globally.

NovaTaste has already achieved important milestones supporting these objectives, including:

- implementation of mandatory compliance and ethics training globally,
- deployment of annual employee engagement surveys,
- establishment of structured performance management and succession planning processes,
- implementation of global grievance mechanisms through the Speak up platform,
- SMETA 4-Pillar audits at production sites in Austria, Germany, Thailand and Mexico,
- implementation of safety programs, emergency preparedness procedures, and annual risk assessments across manufacturing sites,
- and launch preparations for a global Emerging Talents Program and competency framework in 2026.

Through these actions, NovaTaste aims to create a workplace culture based on integrity, accountability, inclusion, continuous learning, and respect for human rights while contributing to sustainable long-term value creation for employees, customers, suppliers, and communities.

3.1 Own workforce (S1)

Material impacts, risks and opportunities

Category	Title	Description
Potential negative impact Own operations	S1 Own Workforce – Working conditions	Demanding production schedules, strict deadlines and safety-related pressures may contribute to elevated stress levels, potentially affecting employees' mental health, well-being, and overall job satisfaction within NovaTaste's own operations.
Potential positive impact Own operations	S1 Own Workforce – Working conditions (Secure employment; Adequate wages; Working time)	Providing stable employment, fair wages, appropriate working hours and an open culture can support employee well-being, engagement and satisfaction across NovaTaste's own operations.
Risk Own operations	S1 Own Workforce – Working conditions	If NovaTaste is perceived as insufficiently supporting employee well-being, this may create reputational risks, including negative employer reviews and reduced attractiveness as an employer, potentially affecting recruitment and retention.
Risk Own operations	S1 Own Workforce – Equal treatment and opportunities for all (Training and skills development)	Insufficient training, skills development and career progression opportunities may negatively affect employee retention, recruitment, innovation capacity, and the long-term sustainability of the business.
Opportunity Own operations	S1 Own Workforce – Working conditions (Work-Life-Balance)	Promoting work-life balance and a healthy work culture can improve employee morale, engagement, and productivity.

Category	Title	Description
Actual negative impact Own operations	S1 Own Workforce – Working conditions (Health & safety)	Employees in production and packaging facilities may be exposed to occupational health and safety risks, including physical injuries from slips, trips and falls, machinery, or improper lifting and carrying of heavy objects. Inadequate safety measures can negatively affect employee well-being and productivity across NovaTaste's own operations.
Actual positive impact Own operations	S1 Own Workforce – Working conditions (Health & safety)	The implementation of rigorous health and safety standards, such as regular training, the use of protective equipment, and the safe handling of machinery, contributes to a safer working environment. This helps reduce workplace accidents and can enhance employee morale and well-being across NovaTaste's own operations.
Actual positive impact Own operations	S1 Own Workforce – Working conditions (Health & safety)	The introduction of automation, sensors, and other technologies that reduce employees' direct exposure to dust, chemicals, or machinery can improve workplace safety and lower the risk of accidents. These measures can also enhance employee well-being by reducing physically demanding or monotonous tasks within NovaTaste's own operations.
Risk Own operations	S1 Own Workforce – Working conditions (Health & safety)	NovaTaste may face legal risk of lawsuits, compensation claims, costly settlements, or fines if found to be neglecting health and safety standards.
Risk Own operations	S1 Own Workforce – Working conditions (Health & safety)	Failure to implement comprehensive health and safety protocols (e.g., training programs, regular inspections, personal protective equipment, and ergonomic assessments) increases the risk of accidents and injuries, affecting employee well-being and productivity.

Category	Title	Description
Potential negative impact Own operations	S1 Own Workforce – Equal treatment and opportunities for all	If diversity and equal opportunities are not actively promoted, biased hiring or employment practices may occur, disadvantaging certain groups. This can lead to unequal treatment and negatively affect fairness and inclusion across NovaTaste's own operations.
Potential positive impact Own operations	S1 Own Workforce – Equal treatment and opportunities for all (Diversity)	The implementation of diversity and inclusion initiatives, such as diversity training or targeted measures to support underrepresented groups, can contribute to a more innovative, dynamic, and motivated workforce across NovaTaste's own operations.
Risk Own operations	S1 Own Workforce – Equal treatment and opportunities for all	Failing to create a fair and inclusive work environment could lead to difficulty attracting top talent or retaining diverse employees.
Risk Own operations	S1 Own Workforce – Equal treatment and opportunities for all	Unequal treatment in the workforce can lead to low morale, decreased job satisfaction, and reduced productivity.
Opportunity Own operations	S1 Own Workforce – Equal treatment and opportunities for all	Promoting diversity and inclusion initiatives, such as implementing policies that ensure equal pay and opportunities, can strengthen NovaTaste's reputation and workforce performance.
Risk Own operations	S1 Own Workforce – Equal treatment and opportunities for all	A lack of strong anti-discrimination policies, equal opportunity hiring practices, and pay equity audits increases the risk of legal disputes, regulatory fines, and non-compliance.

Table 14: Material impacts, risks and opportunities related to own workforce

3.1.1 Management approach

Policies related to own workforce (S1-1)

NovaTaste's approach to managing its own workforce is grounded in the principle that a safe, inclusive, respectful, and development-oriented working environment is essential for long-term business success, operational continuity, and employee engagement. The company recognizes that its people are a key driver of innovation and sustainable growth and therefore manages workforce-related topics as a core component of its overall sustainability and governance framework.

Workforce-related matters are integrated into NovaTaste's global HR governance structure, sustainability strategy, operational processes, and risk management systems. The company applies a globally aligned HR framework while enabling local implementation in accordance with applicable labor laws, collective agreements, and market conditions.

NovaTaste's management approach covers a broad range of workforce topics, including occupational health and safety, working conditions, employee well-being, diversity, equity and inclusion, talent and leadership development, human rights, employee engagement, social dialogue, whistleblowing mechanisms, and responsible labor practices across its operations and value chain.

Governance responsibilities are shared across the Executive Committee, HR leadership, local management, and relevant functions such as Compliance, Operations, and Sustainability. The global HR function is responsible for the design, implementation, and monitoring of workforce-related policies and processes, while local HR teams and site management ensure effective execution at affiliate level.

To support continuous improvement, NovaTaste monitors workforce-related risks and opportunities through structured processes, including employee engagement surveys, health and safety assessments, training and development reviews, internal audits, incident reporting systems, whistleblowing mechanisms, and KPI tracking.

NovaTaste's workforce-related commitments are primarily governed through its Global Labor & Human Rights Policy and its Career Management & Training Policy. These policies establish a consistent global framework for responsible employment practices and apply across all operations. They address key topics such as employee health and safety, fair wages and working conditions, working hours, diversity and inclusion, social dialogue, employee development, ethical conduct, and grievance mechanisms.

The Global Labor & Human Rights Policy reflects NovaTaste's commitment to respecting fundamental human rights and is aligned with internationally recognized standards. It includes provisions to prevent child labor, forced labor, and human trafficking; ensure fair and equitable remuneration; respect freedom of association and collective bargaining; maintain safe and healthy working conditions; and promote equal treatment, dignity, and respect in the workplace.

In parallel, the Career Management & Training Policy outlines NovaTaste's approach to employee development and long-term career progression. It establishes structured processes for performance management, leadership development, training and skills enhancement, internal mobility, succession planning, and career advancement. Through these measures, NovaTaste aims to strengthen organizational capabilities, enhance employee engagement, and support sustainable business performance.

3.1.2 Actions and resources related to own workforce (S1-3)

NovaTaste is continuously strengthening its approach to workforce management through a combination of structured initiatives, operational practices, and targeted improvement measures. While many actions are already embedded within existing HR and operational frameworks, further development is planned in alignment with CSRD and ESRS requirements.

Current and ongoing actions include:

- Integration of workforce-related considerations into operational and management processes, including performance management, health and safety systems, and employee engagement initiatives.
- Implementation of global policies and procedures covering labor rights, employee development, ethical conduct, and workplace standards, supported by local execution and compliance monitoring.
- Regular monitoring of workforce metrics, including employee engagement, training participation, health and safety performance, and diversity indicators, to identify areas for improvement and track progress against targets.

More specifically, NovaTaste implemented the following people-centered sustainable actions:

- Training and development programs aimed at strengthening employee capabilities, leadership skills, compliance awareness, and digital competencies across both white-collar and blue-collar populations.
- Gaining feedback and gain insights into our employees' workplace experiences, via the employee engagement survey launched in 2024. The key areas treated in the survey include leadership, communication, career development, and workplace culture. Hereby NovaTaste encourages transparent communication and fosters a positive work environment.
- Structured health and safety programs, including risk assessments, workplace inspections, preventive measures, and incident reporting systems, to ensure a safe and healthy working environment (ergonomic and workplace well-being programs, such as MOVE DAYS as well as participation in the Wings for Life World Run employee assistance and mental health support, such as the nilo.health employee support platform).
- Promotion of diversity, equity, and inclusion through standardized recruitment processes, equal development opportunities, targeted training, flexible working arrangements and awareness initiatives (e.g. "Von Frau zu Frau", engl.: "woman to woman" as initiative in Germany).
- Engagement with employee representatives and support for social dialogue structures, particularly in regions where collective bargaining agreements and formal representation bodies are established.
- Whistleblowing and grievance mechanisms to enable employees to raise concerns in a confidential and secure manner, supporting transparency and ethical conduct.
- Sustainable mobility by offering annual public transportation passes (KlimaTicket) to over 60 employees in Austria and sponsoring bicycles for more than 130 employees across Germany and Austria.
- Initiation of volunteering initiatives like Clean Up Days in the headquarter Salzburg.

Through this structured and evolving approach, NovaTaste aims to enhance workforce transparency, strengthen employee well-being and engagement, and ensure responsible and compliant labor practices across its global operations while supporting long-term organizational resilience and growth.

3.1.3 Performance (targets and metrics) (S1-4)

NovaTaste has developed a variety of metrics and indicators to assess and monitor developments related to its own workforce. The company reports below metrics at Group level to effectively steer all workforce-related efforts.

3.1.3.1 Characteristics of the undertaking's employees (S1-5)

As of 2026, NovaTaste employs more than 2,400 employees globally across manufacturing, operations, R&D, commercial, and corporate functions operating in Europe, North America, and Asia.

The workforce includes:

- permanent employees,
- temporary employees,
- blue-collar manufacturing employees,
- white-collar office employees,
- and managerial employees.

NovaTaste continues to strengthen workforce transparency and reporting capabilities through centralized HR systems and global reporting processes.

Gender	Number of employees (headcount) – current reporting period	Number of employees (headcount) – previous reporting period
Male	1456	1259
Female	797	660
Other	0	0
Not reported	0	0
Total employees	2253	1919

Table 15: Employee headcount by gender [ESRS table (S1-5 19a; AR9)]

Country	Number of employees (headcount) – current reporting period	Number of employees (headcount) – previous reporting period
Germany	621	501
Mexico	440	473
Austria	292	295
Canada	268	279
USA	263	-
Thailand	124	136
Rest EU (IRE, UK, CH, UA)	105	110
Poland	77	78
Italy	63	47

Table 16: Employee headcount in the ten largest countries in terms of number of employees, where the undertaking has at least 50 employees [ESRS table (S1-5 19a; AR9)]

Female	Male	Other	Not reported	Total
Number of permanent employees (headcount/FTE) – Current reporting period				
792	1441	0	0	2233
Number of permanent employees (headcount/FTE) – Previous reporting period				
659	1248	0	0	1907
Number of temporary employees (headcount/FTE) – Current reporting period				
5	15	0	0	20
Number of temporary employees (headcount/FTE) – Previous reporting period				
1	11	0	0	12
Number of non-guaranteed hours employees (headcount/FTE)				
n/a	n/a	n/a	n/a	n/a

Table 17: Information on employees by contract type, broken down by gender (headcount or FTE) [ESRS table (S1-5 19b; AR10)]

3.1.3.2 Health and safety metrics (S1-13)

NovaTaste is committed to maintaining a safe and healthy workplace through a structured approach to identifying, assessing, and mitigating health and safety risks. The company conducts regular risk assessments, safety inspections, and workplace observations (GEMBA walks) to identify hazards such as equipment risks, hazardous substances, ergonomic issues, noise exposure, and occupational health concerns. Preventive measures include PPE, safety training, emergency procedures, equipment maintenance, incident reporting, and continuous improvement through annual reviews and performance targets.

Health and safety was deemed material in the course of DMA.

Topic	Target	Timeline
Health & Safety	Achieve a Total Recordable Rate (TRR) of 0.65 through rigorous safety measures and proactive risk management.	2027
Musculoskeletal Health	Achieve zero reported workplace-related musculoskeletal disorder incidents.	2027
Mental Health	Achieve zero reported work-related stress cases.	2027
Employee Well-being & Engagement	Achieve a global employee engagement index of 75%, including psychological health and well-being topics.	2027
Safety Culture	Award 4 Global Safety Behavior Recognition Certificates.	2027

Table 18: Sustainability targets related to own workforce

	Current reporting year 2025	Previous reporting year 2024
Number of fatalities from recordable work-related accidents	0	0
Employees	0	0
Non-employees	0	0
Number of fatalities from recordable work-related ill health	0	0
Employees	0	0
Number of recordable work-related accidents	13*	12
Employees	12*	10

	Current reporting year 2025	Previous reporting year 2024
Rate of recordable work-related accidents	0,601*	0,609
Employees	0,601*	0,609
Number of recordable work-related ill health	0	0
Employees	0	0
Number of days lost to work-related accidents and ill health	N/A	N/A
Employees	N/A	N/A

* Eppers business excluded due to its integration into NovaTaste in late 2025

* Number of recordable work-related accidents, including contractors, external services, etc.

Table 19: Occupational health and safety (S1-13 36b-36d)

We initiated a harmonized approach for Operational Site Risk assessments for climate-related risks in 2026 based on global best practice methodologies and our baseline climate risk mapping. This Site risk assessment will be conducted with mitigating actions annually going forward.

Site / Operation	Region	H&S Risk mitigation actions 2024 com- pleted	H&S Risk Assess- ment 2025
Freilassing	Europe	X	YES
Salzburg	Europe	X	YES
Sittensen	Europe	X	YES
Stuttgart	Europe		YES
Poland Operations	Europe	X	YES
Redbrook Operations	Europe	X	YES
Parma	Europe		YES
Switzerland Operations	Europe		YES
Saarbrücken	Europe	X	YES
Istanbul	Europe		N/A
Kronos	Mexico	X	YES
Stiva	Mexico	X	YES
SLP	Mexico	X	YES
Montreal	Canada	X	YES
Oakville	Canada	X	YES
Vancouver	Canada		N/A
McClancy	USA	X	NO
Thailand Operations	Thailand		YES

Table 20: Operational sites with employee health and safety risk assessment

In 2025, 88% of operational sites (based on available site-level data across Europe, Mexico, Canada, USA, and Thailand) have employee health and safety risk assessments in place and in 2024, 67% of operational sites have completed H&S Risk mitigation actions. The scope is based on currently available operational data, including a mix of site-level locations and affiliate-level operations.

3.1.3.3 EES Collective bargaining coverage and social dialogue (S1-7)

NovaTaste recognizes employees' rights to freedom of association and collective bargaining in accordance with local legal requirements and international labor standards.

Representative bodies and collective bargaining structures are currently established primarily across European operations, including Austria, Germany and Italy. NovaTaste engages with employee representatives through consultation and information-sharing processes and commits to good-faith dialogue on workforce-related matters. While this topic was not deemed material in the course of DMA, NovaTaste considers its ongoing tracking and positive evolution as high priority.

Topic	Target	Timeline
Freedom of Association	Maintain zero deviations from freedom of association rights and collective bargaining principles.	Ongoing

Table 21: Sustainability targets related to own workforce

Coverage Rate	Workplace representation (EEA only) (for the EEA countries with > 50 employees included in the ten largest countries)	
	Current reporting period 2025	Previous reporting period 2024
0-19%	Poland (0%)	not tracked
20-39%	Italy (20,04%)*	not tracked
40-59%	none	not tracked
60-79%	none	not tracked
80-100%	Austria (94,04%), Germany (100%)	not tracked

* Data for Italy have been weighted. The 20.04% indicates that 38 of our 63.2 employees (average headcount for FY 2025) have been represented by a workers' council until April 30, 2025.

Table 22: Social dialogue [ESRS table, (S1-7 24; AR15)]

3.1.3.4 Labor rights metrics (S1-12)

Compensation structures are reviewed periodically, taking into consideration factors such as market developments / benchmarking and applicable legal requirements. The company's remuneration approach is guided by the principle of equal pay for equal work and supported by transparent compensation processes. Evaluation of fair wages will be conducted as of 2027 as per target below.

Working hours are monitored and audited, and they align with legal requirements.

Where appropriate, dialogue with employee representatives and work councils contributes to the ongoing development and refinement of remuneration practices and working patterns and schedules. Consistent application of high standards is further supported through local payroll processes, internal guidelines, and compliance with applicable labor laws across all jurisdictions in which NovaTaste operates.

While these topics were not deemed material in the course of DMA, NovaTaste considers its ongoing tracking and positive evolution as high priority.

Topic	Target	Timeline
Fair Wages	Maintain zero exceptions to applicable legal minimum wage and compensation standards.	2027
Working Time Compliance	Reduce tracked cases of non-compliance with overtime and rest period requirements by 50% annually until zero cases are reached.	Starting 2026

Table 23: Sustainability targets related to own workforce

Countries	Average hours per week (for the EEA countries with > 50 employees included in the ten largest countries)	
	2024	2025
Germany	38,4	39
Mexico	48	48
Austria	37,5	37,3
Canada	38,6	38,7
USA	-	40
Thailand	43,9	43,6
Rest EU (IRE, UK, CH, UA)	38,5	37,4
Poland	39,8	38,2
Italy	39,6	39

Table 24: Number of hours worked

3.1.3.5 Training and development metrics (S1-12)

NovaTaste tracks participation and completion of key training and development programs globally. Such efforts are aligned with the performance management process, where close to the entire workforce is encouraged to form development goals. While this topic was not deemed material in the course of DMA, NovaTaste considers its ongoing tracking and positive evolution as high priority.

Topic	Target	Timeline
Employee Development	Ensure at least one development goal is defined for ≥95% of employees participating in the performance management process.	From 2026 onward
Performance Management	Ensure ≥95% of white-collar employees participate in annual performance reviews.	From 2026 onward
Training Participation	Increase participation of blue-collar employees in IT-related and compliance-related training programs year-on-year.	Through 2030
Mandatory Training Completion	Achieve a 95% completion rate for mandatory training programs among blue- and white-collar employees.	By 2034

Table 25: Sustainability targets related to own workforce

Per blue / white collar	2024	2025
Average White Collar (all office employees as well as production supervisors)	Not tracked	2,65 hours*
Average Blue Collar	Not tracked	0,8 hours*
Total Average	Not tracked	1,63 hours**

*Average WC/BC = Total Hours / Number of Employees

**Total Average = (Total Hours WC + Total Hours BC) / (WC Employees + BC Employees)

Table 26: Average hours of training per employee

Trainings	% of workforce who received trainings mentioned – current reporting year 2025 (2024 not tracked)	
	Total workforce	Target workforce only*
Whistleblowing and whistleblower protection	82,34%	82,34%
Compliance Basics	44,7%	95%
Antitrust	43,0%	94%
Data protection for employees	42,9%	94%
AI Literacy Training	32,8%	74,8%

*Target workforce for Code of Conduct & Whistleblowing and whistleblower protection: all employees; target workforce for all other trainings: white collar employees only (all office employees as well as production supervisors)

Table 27: Percentage of employees who received skills related training

Per blue / white collar	Performance evaluation: Current reporting period 2025	Development goal: Current reporting period 2025	Performance evaluation: Pre-previous reporting period 2024	Development goal: Previous reporting period 2024
White Collar (all office employees as well as production supervisors)	80,3%	66,7%	82,4%	80,3%
Blue Collar	3,6%	4,2%	4,1%	3,6%
Total	37,7%	31,6%	41,1%	37,7%

Table 28: Percentage of employees who receive systematic performance evaluations and developed development goals

3.1.3.6 Diversity metrics

NovaTaste is committed to fostering a diverse, equitable, and inclusive workplace through fair hiring, equal development opportunities, pay equity, and a zero-tolerance approach to discrimination and harassment. Recruitment processes are standardized and based on skills, qualifications, and experience, while competency frameworks and structured interviews help ensure unbiased hiring decisions.

The company promotes equal access to training, career development, succession planning, and talent programs, with transparent criteria for advancement and regular reviews to mitigate bias. NovaTaste also supports wage equality through analyses. A strong Code of Conduct, DEI training, grievance mechanisms, and local initiatives further reinforce a respectful, inclusive workplace where all employees are treated fairly and have equal opportunities to succeed.

While this topic was not deemed material in the course of DMA, NovaTaste considers its ongoing tracking and positive evolution as high priority.

Topic	Target	Timeline
Respectful & Inclusive Workplace	Increase engagement survey scores by 5% (vs. 2025 baseline) on the statements “We treat each other with respect,” “Leadership treats respectfully,” and “I feel safe from danger at my work.”	By 2034

Table 29: Sustainability targets related to own workforce

Countries	Percentage of total workforce trained on DEI via the Code of Conduct training	
	2024	2025
White Collar Employees (all office employees as well as production supervisors)	Not tracked	98,33%
Blue Collar Employees	Not tracked	77,60%*

*in 2025 Blue Collar employees self-reported their names and personnel numbers upon completing the e-learning courses. Consequently, employee identification for this period is not possible to the same extent as for white-collar employees, who accessed the system via individual email logins.

Table 30: Percentage of employees trained on DEI

Team	Percentage of women	
	2024	2025
In NovaTaste total workforce	34,12%	34,77%
In the NovaTaste Executive Committee	20,00%	18,18%

Table 31: Percentage of women in total workforce and in the Executive Committee

Team	Percentage of ethnic minority groups / members with disabilities	
	2024	2025
In the NovaTaste Executive Committee	0%	0%

Table 32: Percentage of vulnerable / minority groups in Executive Committee

	Number of harassment incidents and corrective measures			
	Reports via Speak up Whistleblower line 2025*	Of these, reports in connection with discrimination / harassment	Corrective measures out of 19 reports	Found unjustified out of 19 reports
Number	19	1	3	1

*Speak up was only introduced at the end of 2024 as Whistleblower tool. Hence, 2025 is the first reporting year.

Table 33: Number of reports via whistleblower line, identified discrimination or harassment incidents and corrective actions

3.1.3.7 Modern slavery metrics

NovaTaste is committed to respecting and protecting human rights throughout its value chain and applies a zero-tolerance approach to modern slavery, child labor, forced labor, human trafficking, discrimination, and other forms of exploitation. The company has established a framework of policies and standards that apply to its workforce and minimize all potential risk. While this topic was not deemed material in the course of DMA, NovaTaste considers its ongoing tracking and positive evolution as high priority.

Topic	Target	Timeline
Modern Slavery Prevention	Maintain zero incidents of child labor, forced labor, and human trafficking across all entities and value chain activities.	2027
Fair Wages	Maintain zero exceptions to applicable legal minimum wage.	2027
Working Time Compliance	Reduce tracked cases of non-compliance with overtime and rest period requirements by 50% annually until zero cases are reached.	Starting 2026

Table 34: Sustainability targets related to own workforce

	Confirmed incidents	
	Current reporting period 2025	Previous reporting period 2024
Child Labour	0	0
Forced labour	0	0
Human trafficking	0	0

Table 35: Confirmed incidents of child labour, forced labour, and human trafficking

3.2 Workers in the value chain (S2)

Material impacts, risks and opportunities

Category	Title	Description
Potential negative impact Upstream operations	S2 Workers in the value chain – Other work-related rights (Child labour; Forced labour)	In the upstream value chain, particularly at farm level, human rights violations such as child labour and forced labour may occur. These practices can have severe negative effects on affected individuals and communities and represent serious violations of fundamental labour and human rights.
Potential negative impact Upstream operations	S2 Workers in the value chain – Working conditions (Secure employment; Working time; Adequate wages)	Workers in the upstream spice supply chain may face low wages, insecure employment, and irregular working conditions. This can lead to inadequate living standards and negatively affect the well-being of workers, their families, and local communities.

Category	Title	Description
Potential positive impact Upstream operations	S2 Workers in the value chain – Working conditions	By participating in memberships or initiatives that promote and enforce ethical labour practices, NovaTaste can contribute to improved working conditions and livelihoods for workers in farming communities within its upstream value chain.
Risk Upstream operations	S2 Workers in the value chain – Working conditions	Poor working conditions can lead to strikes, or higher turnover rates, disrupting the supply chain and causing delays in the production and distribution of ingredients.
Opportunity Own operations	S2 Workers in the value chain	A commitment to ethical labor practices can position NovaTaste as a preferred supplier to customers who rely on suppliers like NovaTaste to elevate their ESG ratings, leading to potential sales growth.
Opportunity Upstream operations	S2 Workers in the value chain	Collaborating with suppliers to implement better working conditions, training programs, and worker rights initiatives can lead to a more stable, resilient, and transparent supply chain, reducing operational risks related to labor disputes.
Risk Upstream operations	S2 Workers in the value chain – Other work-related rights (Child labor; Forced labor)	Raw materials are sourced from regions with higher risks of forced or child labor due to weaker labor regulations. This can negatively impact NovaTaste's standing and reputation and lead to losing business.

Category	Title	Description
Risk Downstream operations	S2 Workers in the value chain – Other work-related rights	Socially conscious customers and investors increasingly demand transparency regarding labor conditions. Failing to address forced labor risks may result in losing business and investor divestment.
Opportunity Own operations	S2 Workers in the value chain	NovaTaste can pursue certifications to demonstrate ethical labor practices. This not only boosts brand image but also allows premium pricing and access to new markets.

Table 36: Material impacts, risks and opportunities related to workers in the value chain

3.2.1 Management approach

Policies related to workers in the value chain (S2-1)

NovaTaste's approach to protecting workers in the value chain is based on a set of Group-wide policies that define standards for human rights, labor conditions and responsible sourcing. These policies apply to NovaTaste's operations and also to suppliers, contractors, and other business partners across the value chain.

The Global Labor & Human Rights Policy establishes NovaTaste's commitment to respecting and promoting human rights across its operations and value chain. The policy covers key topics including occupational health and safety, prohibition of child labor, forced labor and human trafficking, fair wages and employment conditions, working hours and rest periods, diversity and inclusion, as well as freedom of association and collective bargaining. NovaTaste commits to compliance with applicable labor laws and internationally recognized standards, including the ILO Core Labour Standards, and applies a zero-tolerance approach to modern slavery. This commitment extends to the value chain, where suppliers may be required to confirm adherence to these principles.

The Supplier Code of Conduct provides a foundational framework for NovaTaste's expectations towards suppliers and is a key component of supplier selection and evaluation. It requires compliance with applicable laws and internationally recognized labor standards and sets minimum requirements on labor and working conditions, including the prohibition of child labor, forced labor and slavery, fair wages, safe working conditions, and respect for freedom of association. Suppliers are expected to implement these standards within their own supply chains and to provide mechanisms for confidential reporting of concerns as well as corrective action where necessary. Compliance is a condition for doing business with NovaTaste.

The Responsible Sourcing Policy defines NovaTaste's approach to integrating human rights and labor considerations into procurement and supplier management processes. It requires that these considerations are taken into account in sourcing decisions and that suppliers demonstrate compliance with defined social and environmental standards. The policy promotes transparency on working conditions and labor practices, particularly in higher-risk sourcing regions, and emphasizes supplier engagement and continuous improvement. Suppliers are required to sign and comply with the Supplier Code of Conduct.

■ 3.2.2 Characteristics of non-employees in the undertaking's own workforce (S1-6)

Non-employees in the workforce include agency workers, contractors, consultants, and other external personnel who contribute to business operations but are not directly employed by NovaTaste. While non-employees at NovaTaste are embedded across operational and support functions, particularly in manufacturing, logistics, and specialized services. The company operates globally with multiple production sites and collaborates closely with external partners and suppliers, hence there is a reliance on non-employee labor within its broader workforce ecosystem.

■ 3.2.2.1 Engagement with workers in the value chain, existence of channels for workers in the value chain to raise concerns or needs and approaches to remedy (S2-2)

NovaTaste recognizes that workers across its value chain may be exposed to risks related to working conditions, occupational health and safety, labor standards, and human rights, particularly in upstream agricultural, processing, packaging, logistics, and supplier operations.

Engagement is primarily managed through responsible sourcing and supplier due diligence processes rather than direct interaction with all workers. This includes clear supplier requirements, risk-based assessments, third-party audits, supplier dialogue, grievance mechanisms, and corrective action follow-up.

Supplier expectations are defined in the Supplier Code of Conduct and supported by the Responsible Sourcing Policy, Global Labor & Human Rights Policy, Code of Conduct, and Business Ethics Policy. These frameworks address human rights, fair working conditions, health and safety, working hours, wages, prevention of child and forced labor, non-discrimination, freedom of association, and give access to grievance mechanisms, and are expected to be cascaded within suppliers' operations and supply chains.

Worker-related concerns are identified indirectly through supplier management processes such as supplier onboardings, questionnaires, EcoVadis and Sedex/SMETA assessments, audits, and supplier dialogues. Audits may include worker interviews, site observations, and document reviews. In addition, NovaTaste provides Speak up and reporting channels for employees, suppliers, and external stakeholders to raise concerns confidentially.

Suppliers are required to maintain effective grievance mechanisms for their workers. Where gaps or concerns are identified, NovaTaste implements risk-based remediation measures, including possible corrective action plans, follow-up assessments, and escalation where needed. In cases of serious or repeated non-compliance, business relationships may be reconsidered or terminated.

Due to the complexity of global multi-tier supply chains, direct engagement does not cover all workers. Current processes focus on direct and higher-risk suppliers, with ongoing efforts to strengthen due diligence, transparency, and documentation across high-risk sourcing areas.

3.2.3 Actions

Actions and resources related to workers in the value chain (S2-3)

- **Supplier Code of Conduct and contractual requirements**

- » Supplier requirements on human rights, labor standards, health and safety, non-discrimination, working hours, wages, child labor, forced labor, freedom of association and grievance mechanisms.
- » Integration of requirements into onboarding, supplier qualification, and procurement processes.

- **Supplier risk assessment**

- » ESG or human-rights risk screening based on country risk, commodity risk, supplier criticality, spend, strategic relevance and known sector risks.
- » Prioritization of high-risk raw materials or regions, for example spices, herbs, and agricultural commodities.

- **Supplier audits and assessments**

- » SMETA / Sedex audits, EcoVadis assessments, internal supplier questionnaires/audits or other third-party audits/verification.
- » Focus on labor standards, health and safety, working hours, wages, worker accommodation, grievance systems and management practices.

- **Possible corrective action plans**

- » Follow up on audit findings.
- » Defined responsibilities, deadlines and evidence requirements.
- » Escalation process for severe or repeated non-compliance.

- **Supplier engagement and capability building**

- » Training or guidance for suppliers on the Supplier Code of Conduct, responsible sourcing, human rights and labor expectations.
- » Workshops, questionnaires, supplier meetings, or sustainability engagement for strategic suppliers.

- **Grievance and Speak up platform**

- » External stakeholders, suppliers or value-chain workers can use NovaTaste's Speak up channel, which is directly accessible for everyone on the NovaTaste website, or other grievance routes.

- **Integration into procurement decisions**

- » Link sustainability and human-rights performance to supplier selection, approval, supplier development and sourcing decisions.

Engagement / channel	Purpose	Current status and scope
Supplier Code of Conduct and supplier requirements	Defines minimum expectations for human rights, labor standards, health and safety, working conditions, and grievance mechanisms.	Applied through supplier onboarding, contractual expectations and responsible sourcing processes, with increasing coverage across strategic and higher-risk suppliers.
Supplier assessments, questionnaires and internal audits	Collect information on supplier labor practices, human rights controls, management systems and possible corrective actions.	Used as part of supplier due diligence and sustainability assessment processes, including internal questionnaires/ audits and external platforms such as EcoVadis.
Sedex / SMETA and other social audits	Assess labor standards, health and safety, working hours, wages, worker accommodation and grievance processes at supplier or site level.	Used for selected production sites and suppliers where relevant. Audits may also include worker interviews and independent review of worker-related evidence.
Speak up and compliance reporting channels	Enable confidential reporting of concerns related to ethics, human rights, labor standards, safety, or other compliance issues.	Available to employees and, where communicated or accessible, external stakeholders such as suppliers and business partners. The platform is accessible through NovaTaste's website.
Possible corrective action and remedy process	Address identified non-conformities, adverse impacts or concerns through improvement measures and follow-up.	Implemented through supplier dialogue, possible corrective action plans, evidence review, reassessments, and escalation where needed.

Table 37: Actions and resources related to workers in the value chain (S2-3)

3.2.4 Performance (targets and metrics)

Targets related to workers in the value chain (S2-4)

Topic	Target	Timeline
Human rights	Commit to managing the social risks for ethical sourcing and human rights in the supply chain	Ongoing
Social risk management	100% high-risk and strategic suppliers assessed for social and human rights risks, with action plans in place	2034
Supplier engagement	Supplier Code of Conduct and Human Rights Policy coverage for 70% of total spend	2026
High-risk suppliers	Social and human rights risk assessments and action plans for top 10 high-risk suppliers	2026
Training	100% of procurement lead buyers trained annually on human rights and social risks	2026
Training participation	At least one training per buyer on ethical sourcing and human rights	2026

Table 38: Targets related to workers in the value chain (S2-4)

Entities	Percentage of global spend done with suppliers that signed the Code of Conduct	
	Current reporting period	Previous reporting period
Percentage of NovaTaste global spend	70%	50%

Table 39: Percentage of global spend done with suppliers that signed the Code of Conduct

3.3 Consumers and End-users (S4)

Material impacts, risks and opportunities

Category	Title	Description
Potential negative impact Entire value chain	S4 Consumer and end-users – Personal safety of consumers and/or end-users	If materials are improperly processed, stored or transported across the value chain, they may become contaminated with harmful substances such as bacteria, pesticides, or allergens. This can pose health risks to consumers and end-users and negatively affect their personal safety.
Risk Own operations	S4 Consumer and end-users – Personal safety of consumers and/or end-users	Increasing specific requirements related to origins, allergens, MIBIO, etc. could lead to difficult sourcing due to highly sophisticated material, longer handling times, ineffective workflows, higher failure rates and the need of more high qualified employees to manage the requirements.
Risk Own operations	S4 Consumer and end-users – Personal safety of consumers and/or end-users	Failure to implement robust food safety protocols across the production process increases contamination risk and reduces the overall safety of products, leading to potential product recalls and possible legal liabilities.
Opportunity Own operations	S4 Consumer and end-users – Personal safety of consumers and/or end-users	Offering a robust, state-of-the-art food safety management system maintains consumer trust and positions NovaTaste as a pragmatic and serious actor in this space.

Table 40: Material impacts, risks and opportunities related to business conduct

3.3.1 Management approach

Policies related to consumers and end-users (S4-1)

NovaTaste is committed to protecting customer and consumer health by ensuring that all products placed on the market are safe, compliant, and of consistent quality. Customer health and product safety are fundamental to the way NovaTaste operates and form an important part of the company's wider sustainability and responsible business approach. NovaTaste recognises that maintaining customer trust depends on delivering products that meet legal, regulatory, quality, and food safety requirements at all times, while also supporting transparency, reliability, and continuous improvement across the business.

This commitment is governed by a set of Group-wide policies, in particular the Product Safety and Quality Policy, which establishes NovaTaste's framework for ensuring food safety, product

integrity, and compliance across all operations. In addition, relevant aspects of customer and consumer protection are embedded within NovaTaste's Environmental & Climate Policy, particularly where environmental factors such as safe handling of materials, emissions, and operational controls intersect with product safety and quality requirements.

Responsibility for customer health and product safety is embedded throughout NovaTaste and is shared across all levels of the organization. Senior leadership is responsible for setting expectations, providing resources, and reviewing performance, while site management and operational teams are responsible for implementing controls, maintaining compliance, and responding effectively to risks and incidents. Through this collective responsibility, NovaTaste ensures that customer health and product safety remain central to decision-making, risk management, and the long-term sustainable success of the business.

■ 3.3.2 Actions

Actions and resources related to consumers and end-users (S4-3)

NovaTaste systematically provides customers with structured product information through standardized customer-facing documents, such as product specifications and other product-related information documents, for example customer information, non-hazardous confirmations, safety data sheets. These documents provide clear and reliable information on product composition and relevant health and safety aspects, including ingredients, allergens, intended use, storage conditions, shelf life, handling information and regulatory-relevant characteristics, where applicable.

Due to the country- and region-specific nature of food regulatory requirements, the process is not governed by a single global procedure. Instead, product composition information is managed through locally and regionally applicable workflows, based on common principles.

Product specifications are prepared and maintained based on approved product data, raw material information, and supplier documentation. This ensures that customer-facing information is derived from reliable and traceable source data. Documents are reviewed and updated where required, for example following changes in product composition, raw material data, regulatory requirements or customer-specific needs.

In addition to standard documentation, NovaTaste responds to detailed customer inquiries that go beyond mandatory legal information requirements, such as questions on composition, regulatory classification or market-specific requirements. These requests are handled through established internal workflows involving the relevant expert functions to ensure accurate and consistent responses.

This structured approach enables NovaTaste to provide customers with transparent, reliable and systematic product composition information, supporting customer awareness of health and safety aspects and enabling safe, compliant and appropriate use of NovaTaste products, thereby enabling customers to safeguard end-user and consumer health.

This commitment is delivered through robust quality and food safety management systems implemented across all NovaTaste sites. These systems include the application of HACCP principles, risk-based food safety controls, full traceability of raw materials and finished products, clear and transparent product information, supplier approval and monitoring processes and effective incident management, withdrawal, and recall procedures. NovaTaste also supports this approach through routine verification activities, internal and external audits, certification programs where applicable, employee training, and ongoing review of performance to ensure that risks are identified, controlled, and continually reduced.

NovaTaste commits to the following

- Ensure that all NovaTaste products placed on the market are safe for their intended use and comply with all applicable food and product safety requirements.
- Maintains a group-wide Product Safety and Quality Policy covering customer health and safety.
- Operate an incident, complaint and recall system in every site.
- Carry out annual food safety training for all relevant employees.
- Review performance monthly at the site level and group level.
- Maintain supplier assurance and certified site controls across the business.

3.3.3 Performance (targets and metrics)

Targets related to consumers and end-users (S4-4)

- Maintain highest possible product safety standards for zero product recalls impacting customer health on an annual basis, supported by preventive risk management and continuous improvement activities by the end of 2026 and beyond.
- By 2030, NovaTaste will reduce the number of justified customer complaints per order line by 5%, measured against market and competition annually benchmarked, through continuous improvement initiatives focused on customer satisfaction and product quality.

Metrics related to product safety and customer health

As of May 2026, 100% of NovaTaste production sites are GFSI certified. As such, all sites have an externally audited HACCP scheme.

Justified complaints per orderline is tracked per site and globally. The improvement from 2024 to 2025 was 2%. Comparing 2025 with 2023 data, NovaTaste has seen a 16% improvement in this score.

Batches right first time (performance metric that measures the proportion of production batches completed without requiring rework or rejection, indicating process efficiency and quality consistency) is an important score with a target of 99,5% globally. NovaTaste sites have met the target in the past years with results improving consistently year over year.



4. GOVERNANCE/BUSINESS CONDUCT (G1)

NovaTaste recognizes that responsible business conduct, ethical behavior, and strong governance are fundamental to sustainable business growth, stakeholder trust, operational resilience, and regulatory compliance. As a global taste innovation and food ingredients company operating across multiple jurisdictions and value chains, NovaTaste is exposed to governance-related risks including corruption, bribery, fraud, money laundering, data protection breaches, unethical supplier behavior, and reputational damage.

NovaTaste therefore integrates ethics, integrity, transparency, accountability, and compliance into its governance and operational framework. The company's governance approach is centered on fostering a culture where employees, suppliers, contractors, and business partners are expected to uphold the highest standards of ethical conduct and responsible decision-making.

Key governance priorities include:

- prevention of corruption, bribery, fraud, and money laundering,
- protection of whistleblowers,
- responsible information management and data protection,
- ethical supplier and third-party management,
- robust internal controls and due diligence,
- compliance training and awareness,
- transparent reporting,
- and consistent application of ethical standards across the value chain.

During 2025 and 2026, NovaTaste strengthened its governance framework through:

- implementation of the global Business Ethics Policy,
- rollout of the Ethics Handbook,
- annual compliance and anti-corruption training programs,
- implementation of information security awareness training,
- establishment of enhanced Speak up and whistleblower mechanisms,
- supplier due diligence and anti-corruption risk screening,
- and strengthened governance oversight by the Executive Committee, Legal Department, and Ethics Committee.

NovaTaste's governance framework is aligned with internationally recognized principles and regulations, including:

- anti-corruption and anti-bribery requirements,
- data protection and GDPR principles,
- UK Bribery Act and US FCPA expectations,
- whistleblower protection standards,
- and evolving ESG and ESRS governance disclosure requirements.

Material impacts, risks and opportunities

Category	Title	Description
Risk Entire value chain	G1 Business conduct – Corruption and bribery	Allegations of corruption or bribery can have a negative impact on NovaTaste's brand, especially as consumers, investors, and stakeholders increasingly prioritize transparency and ethical business practices.



Category	Title	Description
Risk Entire value chain	G1 Business conduct – Corruption and bribery	Internal fraud, including bribery, or manipulation of financial records, can lead to significant financial losses and legal consequences.
Risk Own operations	G1 Business conduct – Corruption and bribery	Failure to provide employees with compliance programs, regular audits, and training on best practices increases the risk of instances of corruption and bribery, exposing NovaTaste to legal ramifications and long-term operational costs if seen as a customer / supplier lacking integrity.
Risk Own operations	G1 Business conduct – Protection of whistleblowers	If whistleblowers are not protected from retaliation, they may raise their concerns externally, exposing the company to reputational risk before they are able to address the concerns raised.
Actual positive impact Upstream operations	G1 Business conduct – Management of relationships with suppliers including payment practices	Timely and fair payment practices towards suppliers, particularly smaller suppliers, contribute to a stable and healthy supply chain. Such practices can support suppliers in sustaining their operations, foster trust and loyalty, and enable long-term, collaborative business relationships across the upstream value chain.
Risk Own operations	G1 Business conduct – Management of relationships with suppliers including payment practices	Failing to take into account sustainability criteria in the supplier selection process can threaten NovaTaste's ability to meet regulatory requirements and its own sustainability goals and targets.
Risk Upstream operations	G1 Business conduct – Management of relationships with suppliers including payment practices	Suppliers may fail to meet NovaTaste's environmental, social, or quality standards. This can lead to disruptions in supply, regulatory penalties, or reputational harm.
Opportunity Upstream operations	G1 Business conduct – Management of relationships with suppliers including payment practices	Investing in programs that improve suppliers' capabilities can create a more resilient supply chain. This strengthens relationships and helps suppliers meet evolving consumer and regulatory demands.

Table 41: Impacts, risks and opportunities related to business conduct

4.1 Management approach

NovaTaste's approach to business conduct is based on the principles of integrity, accountability, transparency, and ethical leadership across all operations and business relationships. As a global organization operating in complex regulatory and market environments, NovaTaste recognizes the importance of maintaining robust governance structures and proactive compliance management to safeguard its reputation, ensure legal compliance, and support sustainable business practices.

Business conduct and governance topics are managed as an integral part of NovaTaste's overall management framework, including enterprise risk management, operational processes, supplier oversight, internal controls, and compliance systems. The company applies a Group-wide governance approach supported by a comprehensive set of policies, procedures, and control mechanisms, which are implemented consistently across all entities and adapted where necessary to local regulatory requirements.

NovaTaste's governance framework is primarily based on its Business Ethics Policy, Ethics Handbook, Code of Conduct, Supplier Code of Conduct, and whistleblowing procedures, supported by compliance training programs, anti-corruption due diligence processes, and information security governance measures. These policies apply to all employees, subsidiaries, and third parties, including suppliers, contractors, and business partners, and establish clear expectations for ethical and compliant behavior.

The policy framework addresses key areas such as corruption and bribery prevention, anti-money laundering, fraud prevention, conflicts of interest, responsible information management, whistleblower protection, ethical supplier relationships, and third-party risk management. NovaTaste maintains a zero-tolerance approach to corruption, bribery, facilitation payments, kickbacks, money laundering, and other forms of unethical conduct.

Governance responsibilities are shared across the Executive Committee, Board oversight bodies, Legal and Compliance functions, HR, IT, Procurement, and operational management. This cross-functional governance model ensures that ethical considerations and compliance requirements are embedded into decision-making processes and day-to-day operations.

NovaTaste's anti-corruption and compliance framework is aligned with internationally recognized principles and focuses on prevention, detection, and monitoring of potential risks. The company implements mandatory training programs to ensure employees understand key compliance requirements, including bribery prevention, conflicts of interest, gifts and hospitality rules, and interactions with public officials.

In addition, NovaTaste applies risk-based due diligence and monitoring processes across its value chain, including supplier onboarding, third-party engagement, transaction approvals, and audit activities. These processes include sanctions screening, beneficial ownership reviews, and ongoing monitoring of higher-risk relationships and jurisdictions. Record-keeping and approval procedures for sensitive transactions further support transparency and accountability.

NovaTaste also maintains a global whistleblower and Speak up system that enables employees and external stakeholders to confidentially report concerns related to ethical misconduct, corruption, fraud, data security, and human rights issues. The company prohibits retaliation against individuals who report concerns in good faith and ensures confidentiality, secure data handling, independent investigations, and appropriate remediation measures.

4.2 Actions related to business conduct (G1-2)

NovaTaste implements a range of actions and control mechanisms to ensure effective governance and compliance across its global operations. While many elements of the governance framework are already established, the company continues to enhance its approach in line with evolving regulatory requirements and best practices.

Current and ongoing actions include:

- Integration of ethics and compliance considerations into core business processes, including risk management, supplier onboarding, third-party engagement, and operational decision-making.
- Implementation of mandatory global training programs on anti-corruption, business ethics, and information security, ensuring consistent awareness and understanding across the workforce.
- Execution of risk-based third-party due diligence processes, including supplier questionnaires, sanctions screening, and enhanced background checks for higher-risk relationships and jurisdictions.
- Application of structured approval processes for sensitive transactions, such as gifts, hospitality, and donations, supported by defined thresholds, documentation requirements, and oversight by senior management or compliance functions.
- Operation of whistleblowing and incident reporting mechanisms, including secure and anonymous reporting channels, to support early identification and resolution of potential compliance issues.
- Implementation of cybersecurity and information security measures, including awareness programs, simulated phishing campaigns, penetration testing, and IT audits to protect company data and systems.
- Ongoing monitoring and review activities, including internal audits, compliance assessments, and risk-based monitoring, to evaluate the effectiveness of governance controls and identify areas for improvement.
- Engagement with third parties through the Supplier Code of Conduct and continuous monitoring to ensure alignment with NovaTaste's ethical standards and regulatory expectations.

Through this structured and evolving approach, NovaTaste aims to strengthen its governance maturity, enhance transparency and accountability, and effectively manage compliance risks across its operations and value chain, thereby supporting long-term business resilience and responsible growth.

4.3 Performance (targets and metrics)

NovaTaste monitors the effectiveness of its governance and business conduct framework through a set of defined targets and key performance indicators. These metrics focus on strengthening ethical behavior, ensuring compliance with internal policies and external regulations, and enhancing transparency across operations. The company tracks progress through training completion rates, incident reporting, and compliance-related indicators, enabling continuous improvement of governance processes and proactive risk management across its global operations.

Topic	Target	Timeline
Corruption	Achieve 100% completion rate of mandatory ethics and anti-corruption training for all employees during each training cycle	2027
Money Laundering	Maintain zero substantiated money laundering incidents reported annually by all entities	2027
Record Keeping	Achieve 100% completion rate of mandatory ethics and anti-bribery training for all employees during each training cycle	2027

Table 42: Sustainability targets related to governance & business conduct

Trainings	% of total workforce who received below trainings	
	2024	2025
White Collar Employees (all office employees as well as production supervisors)	No data	98,33%
Blue Collar employees	No data	77,60%*
Total workforce	No data	86,69%

*In 2025 Blue Collar employees self-reported their names and personnel numbers upon completing the e-learning courses. Consequently, employee identification for this period is not possible to the same extent as for white collar employees, who accessed the system via individual email logins.

Table 43: Percentage of employees who received Code of Conduct training

	Number of confirmed information security incidents	
	Current reporting period 2025	Previous reporting period 2024
Number	0	0

Table 44: Number of confirmed information security incidents



5. ADDITIONAL HIGHLIGHTS

5.1 Partnerships & Initiatives

NovaTaste engages in international and industry initiatives to strengthen sustainability performance, promote responsible sourcing, and support continuous improvement across the value chain.

- **United Nations Global Compact (UNGC):**

NovaTaste actively engages with the United Nations Global Compact (UNGC) including for training and capability development for sustainability. Our majority shareholder is a UNGC member, enabling us to engage with the world's largest corporate sustainability initiative – for action initiatives, engagement areas and resources & training.

- **European Spice Association (ESA):**

NovaTaste actively participates in the European Spice Association (ESA) Sustainability Working Group.

- **United Against Waste:**

NovaTaste is a member of United Against Waste, reinforcing our commitment to reducing food waste through precision, expertise, and innovation.

- **SEDEX:**

NovaTaste holds a group-wide SEDEX membership, committing to responsible sourcing and improved ethical and labor standards across the supply chain.

5.2 Sustainable Sourcing

Sustainable Procurement Approach, Targets and Progress

NovaTaste's sustainable procurement approach is based on a group-wide Responsible Sourcing Policy and supporting framework that integrates environmental, social and governance (ESG) considerations into procurement governance, supplier selection, supplier risk management and ongoing supplier engagement. The Responsible Sourcing Policy defines NovaTaste's overarching commitments, principles and targets for responsible procurement and applies across all sourcing activities globally.

It serves as a practical reference for procurement employees, translating the company's responsible sourcing principles and Procurement Scorecard objectives into concrete actions for day-to-day sourcing and supplier management.

Sustainable procurement is governed through clearly defined responsibilities. Progress against environmental and social KPIs is monitored through internal leadership and ESG governance structures.

NovaTaste uses its Procurement Scorecard as a structured performance management tool to monitor procurement performance, including ESG KPIs alongside traditional procurement metrics such as cost savings, supplier performance and delivery reliability. The scorecard supports transparency, data-driven decision making, and alignment with NovaTaste's sustainability objectives. ESG criteria are intended to ensure that procurement decisions contribute not only to financial performance, but also to environmental protection, social responsibility, and ethical business conduct.

A central element of NovaTaste's sustainable procurement approach is the NovaTaste Supplier Code of Conduct, which defines the minimum ethical, social, environmental and legal standards expected from suppliers, contractors and service providers globally. The Code applies across the supply chain and extends beyond direct suppliers to upstream supply chains. Suppliers are required to review the Code and provide formal, legally binding confirmation of compliance and agreement. Compliance with the Code is a key criterion in supplier selection, evaluation, and ongoing relationship management.

Procurement employees are responsible for actively promoting the Supplier Code of Conduct, ensuring that it is communicated to suppliers and embedded into sourcing decisions, contracts, supplier assessments, audits and improvement plans. The Code therefore functions as a reference document for responsible sourcing and supports ESG compliance, supplier accountability and risk management across NovaTaste's procurement activities.

Topic	Target	Timeline
Environmental sourcing	Commit to managing the risks of adverse environmental impacts in the supply chain and selecting suppliers that implement best environmental practices	Ongoing
Responsible sourcing coverage	≥90% of total spend responsibly sourced (covering Code of Conduct, ESG risk screening and corrective actions)	2034
ESG risk management	100% high-risk and strategic suppliers ESG-assessed with action plans	2034
Climate (Scope 3)	35% reduction in Scope 3.1 emissions from purchased goods, driven by supplier engagement and material optimization	2034

Table 45: Overview Targets and Progress on Sustainable Procurement

Topic	Target / Ambition	Progress / Measures
Supplier ESG risk management	Strengthen risk-based supplier assessment covering environmental, social and governance risks.	Suppliers are assessed through a structured supplier risk assessment process, including self-assessment questionnaires, supplier declarations, document reviews, ESG assessments and audits where relevant. Risks are supported by the ESG ERM Risk Register and prioritized based on impact and likelihood.
Supplier Code of Conduct	Ensure suppliers are contractually bound to NovaTaste's minimum ethical, social, environmental and legal requirements.	Supplier Code of Conduct compliance is integrated into supplier selection, evaluation, and relationship management.
Decarbonization	Establish climate targets based on the 2024 corporate carbon footprint baseline and submit decarbonization targets to SBTi for validation in 2027.	NovaTaste reviews Scope 1, 2 and 3 emissions based on the 2024 baseline and engages strategic suppliers on CO ₂ reduction, Product Carbon Footprints and decarbonization plans.
Responsible sourcing projects	Support communities in key sourcing origins and address social challenges in agricultural supply chains.	Projects in India and Egypt support education, school infrastructure, access to clean drinking water, sanitation and community well-being in sourcing regions linked to spices, herbs and other raw materials.

Table 46: Targets and Progress on Sustainable Procurement

In 2024, NovaTaste established its corporate carbon footprint baseline, covering Scope 1, Scope 2 and Scope 3 emissions. This baseline forms the foundation for the company's decarbonization roadmap and future climate target setting. NovaTaste plans to submit its decarbonization targets to the Science Based Targets initiative for validation in 2027, thereby strengthening the credibility of its climate approach and aligning with customer and regulatory expectations.

A key procurement measure linked to this 2024 baseline is the increased engagement of strategic suppliers on emissions transparency and reduction. NovaTaste collects supplier-specific information such as Product Carbon Footprints, GHG emissions data, and decarbonization plans. These data requests help improve Scope 3 emissions calculations, identify carbon hotspots, and enable joint planning with suppliers on reduction measures.

NovaTaste also strengthened supplier ESG risk management by using supplier self-assessment questionnaires, supplier declarations and risk-based audits to assess environmental and social practices. These tools are used to verify whether risk mitigation measures are being implemented and whether potential adverse impacts are prevented or addressed. Corrective action plans may be established where gaps are identified, and serious or repeated breaches can lead to escalation or supplier exit.

NovaTaste further supports responsible sourcing through social and community engagement projects in key origin countries. In India, projects linked to spices such as turmeric and cumin focus on improving school infrastructure, educational materials, clean drinking water and sanitation facilities. In Egypt, projects in onion and herb sourcing areas support education, school resources and access to essential services in rural communities.

NovaTaste continued to strengthen its responsible sourcing program in 2025 through supplier assessments, ESG due diligence, and targeted procurement training. These activities support the integration of environmental, social, and governance considerations into supplier management and sourcing decisions across the Group.

KPI	FY2025
Targeted suppliers having signed the Supplier Code of Conduct	97% (117 of 121 suppliers)
Targeted suppliers that have gone through a sustainability assessment	Top 50 targeted suppliers assessed, representing 67% of purchased goods environmental impact
High-risk suppliers subject to enhanced sustainability due diligence	100%
Global Lead Buyers who have received sustainable procurement training	100%

Table 47: Metrics related to sustainable sourcing

Sustainability assessments focused on strategically relevant suppliers and high-risk sourcing areas. In addition, all Global Lead Buyers completed sustainable procurement training to support the implementation of responsible sourcing requirements across procurement teams globally.

5.3 Sustainable Solutions and Innovations

Health & Nutrition was identified as a material sustainability topic in NovaTaste's Double Materiality Assessment. As no dedicated ESRS topical standard currently exists for this topic, NovaTaste addresses the related impacts, risks and opportunities through its Sustainable Solutions and Innovation pillar, focusing on solutions that support both human and planetary health.

Through innovation, product development, and customer collaboration, NovaTaste aims to create value by supporting healthier food systems while contributing to environmental sustainability objectives.

NovaTaste is committed to integrating sustainability benefits in our existing and pipeline solutions and innovation. This takes the form of both environmental and social aspects for climate, nature and health within our core and planned taste solutions, like our spice blends and marinades.

Planetary health is the framework upon which our sustainability projects and KPIs are embedded in our customer-facing products. Planetary health considerations are then implemented across our plant-based and hybrid solutions with less animal-based protein and our offers demonstrating environmental benefit like bioprotection and food cultures, where waste reduction is an outcome due to shelf-life extension. In these planetary health-aligned products, there is measurable CO₂ reduction and a contribution to decarbonization.

Human health and nutrition are also key drivers of our solutions, including a focus on natural and less artificial ingredients. An example of this is clean label like our BITEC offers globally, where less food waste equals CO₂ avoidance.

Examples of our sustainable innovation solutions include:

BITEC® cultures reduce food waste through shelf-life extension, enabling measurable CO₂ avoidance and improved resource efficiency.

BITEC® Cotto supports nitrite reduction for cleaner labels and improved health profiles, while ongoing optimization addresses overall carbon impact.

Eppers Green Line reduces product carbon footprint through ingredient substitution, combining climate benefits with clean-label positioning at comparable cost.

Further information on our sustainable innovation portfolio can be found on our website.

Sustainability integrated in customer taste solutions

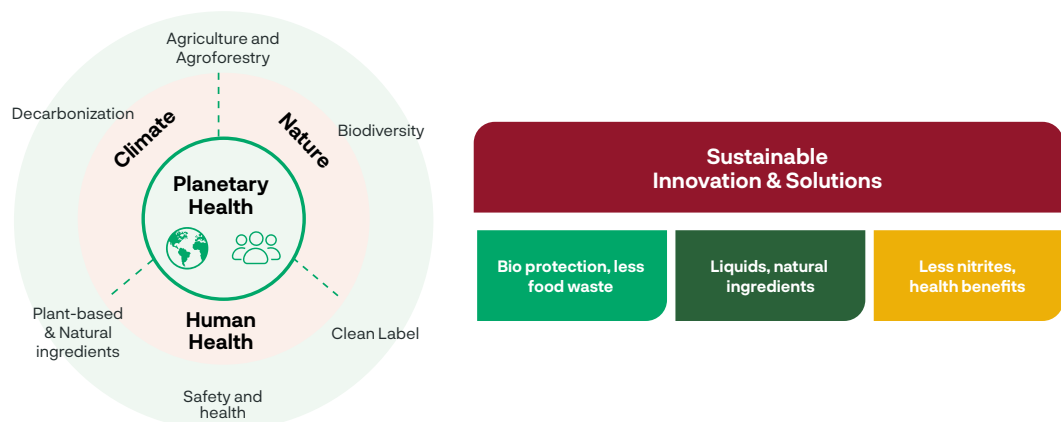


Figure 12: Sustainable customer taste solutions

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Annex

Statement on due diligence (ESRS 2 GOV-3)

Core elements of due diligence	Paragraphs in the sustainability statement
a. Embedding due diligence in governance, strategy and business model	1.2 Business Model, Value Chain and Sustainability Strategy; 1.3 Sustainability Governance; ESRS 2 GOV-4 Risk Management and Internal Controls
b. Engaging with affected stakeholders in all key steps of the due diligence	ESRS 2 SBM-2 Interests and views of stakeholders; 1.4 Double Materiality Assessment; S2-2 Engagement with workers in the value chain
c. Identifying and assessing adverse impacts	1.4 Double Materiality Assessment (IRO-1 and IRO-2); E1-2 Identification of climate-related risks; S2 Supplier risk assessment and due diligence processes
d. Taking actions to address those adverse impacts	E1-5 Actions and resources related to climate change; S1-3 Actions related to own workforce; S2-3 Actions related to workers in the value chain; G1-2 Actions related to business conduct
e. Tracking the effectiveness of these efforts and communicating	Performance (Targets & Metrics) sections E1, E3, E4, E5, S1, S2, S4 and G1

Table 16: Statement on due diligence [optional table (GOV 3 AR9)]

ESRS disclosure requirements		Location
ESRS 2 BP-1	Basis for preparation of the sustainability statements	9
ESRS 2 BP-2	Specific information if the undertaking uses phasing-in options	9
ESRS 2 GOV-1	The role of the administrative, management and supervisory bodies in relation to sustainability	11
ESRS 2 GOV-2	Integration of sustainability-related performance in incentive schemes	11-12
ESRS 2 GOV-3	Statement on due diligence	82
ESRS 2 GOV-4	Risk management and internal controls over sustainability reporting	12
ESRS 2 SBM-1	Strategy, business model and value chain	9-10
ESRS 2 SBM-2	Interests and views of stakeholders	10
ESRS 2 SBM-3	Interaction of material impacts risks and opportunities with strategy and business model, and financial effects	10
ESRS 2 IRO-1	Description of the process to identify and assess material impacts, risks and opportunities and material information to be reported	13-14
ESRS 2 IRO-2	Material impacts, risks and opportunities and disclosure requirements included in the sustainability statement	14
E1-1	Transition plan for climate change mitigation	19-20
E1-2	Identification of climate-related risks and scenario analysis	20
E1-3	Resilience in relation to climate change	20-21
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E1-6	Targets related to climate	23-24

ESRS disclosure requirements		Location
E1-7	Energy consumption and mix	24-26
E1-8	Gross scope 1,2,3 GHG emissions	26-30
E1-9	GHG removals and GHG mitigation projects financed through carbon credits	24
E1-10	Internal carbon pricing	24
E1-11	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	24-25
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E5-3	Targets related to resource use and circular economy	40
E5-4	Resource inflows	Not material
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S1-6	Characteristics of non-employees in the undertaking's own workforce	62
S1-7	Collective bargaining coverage and social dialogue	55
S1-8	Diversity metrics	Not material
S1-9	Adequate wages	Not material
S1-10	Social protection	50, 55-56
S1-11	Persons with disabilities	Not material
S1-12	Training and Skills Development metrics	56-57
S1-13	Health and safety metrics	53-54
S1-14	Work-life balance metrics	Not material
S1-15	Remuneration metrics	Not material
S1-16	Incidents of discrimination and other human rights incidents	58-59
S2-1	Policies related to workers in the value chain	61
S2-2	Engagement with workers in the value chain, existence of channels for workers in the value chain to raise concerns or needs and approaches to remedy	62
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G1-2	Actions related to business conduct	73
G1-3	Targets related to business conduct	74
G1-4	Metrics related to corruption or bribery	Not material
G1-5	Metrics related to political influence, including lobbying activities	Not material
G1-6	Metrics related to payment practices	71-74

Table 17: ESRS index table incl. indication of DPs that are incorporated by reference [ESRS table (ESRS 2 IRO-2.37d)]

Disclosure Requirement and related data-point in ESRS	SFDR ¹ reference	Pillar 3 ² reference	Benchmark Regulation ³ reference	EU Climate Law ⁴ reference
ESRS 2 GOV-1 Percentage of board members who are independent			Delegated Regulation (EU) 2020/1816, Annex II	
ESRS 2 GOV-4 Statement on due diligence	Indicator number 10 Table #3 of Annex 1		Delegated Regulation (EU) 2022/1288, Annex I	
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities	Indicators number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013 read in conjunction with Article 435 of that Regulation; Commission Implementing Regulation (EU) 2024/31725 Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk; Template 1: Banking book-Indicators of potential climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1816, Annex II	
ESRS 2 SBM-1 Involvement in activities related to chemical production	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II	
ESRS 2 SBM-1 Involvement in activities related to controversial weapons	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/18186, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II	
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II	

Disclosure Requirement and related datapoint in ESRS	SFDR ¹ reference	Pillar 3 ² reference	Benchmark Regulation ³ reference	EU Climate Law ⁴ reference
ESRS E1-1 Transition plan for climate change mitigation				Regulation (EU) 2021/1119, Article 2(1)
ESRS E1-6 GHG emission reduction targets	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2024/3172 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6	
ESRS E1-7 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors)	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1			
ESRS E1-7 Energy consumption and mix	Indicator number 5 Table #1 of Annex 1			
ESRS E1-8 Gross Scope 1, 2, 3 GHG emissions	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2024/3172 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)	
ESRS E1-9 GHG removals and carbon credits				Regulation (EU) 2021/1119, Article 2(1)

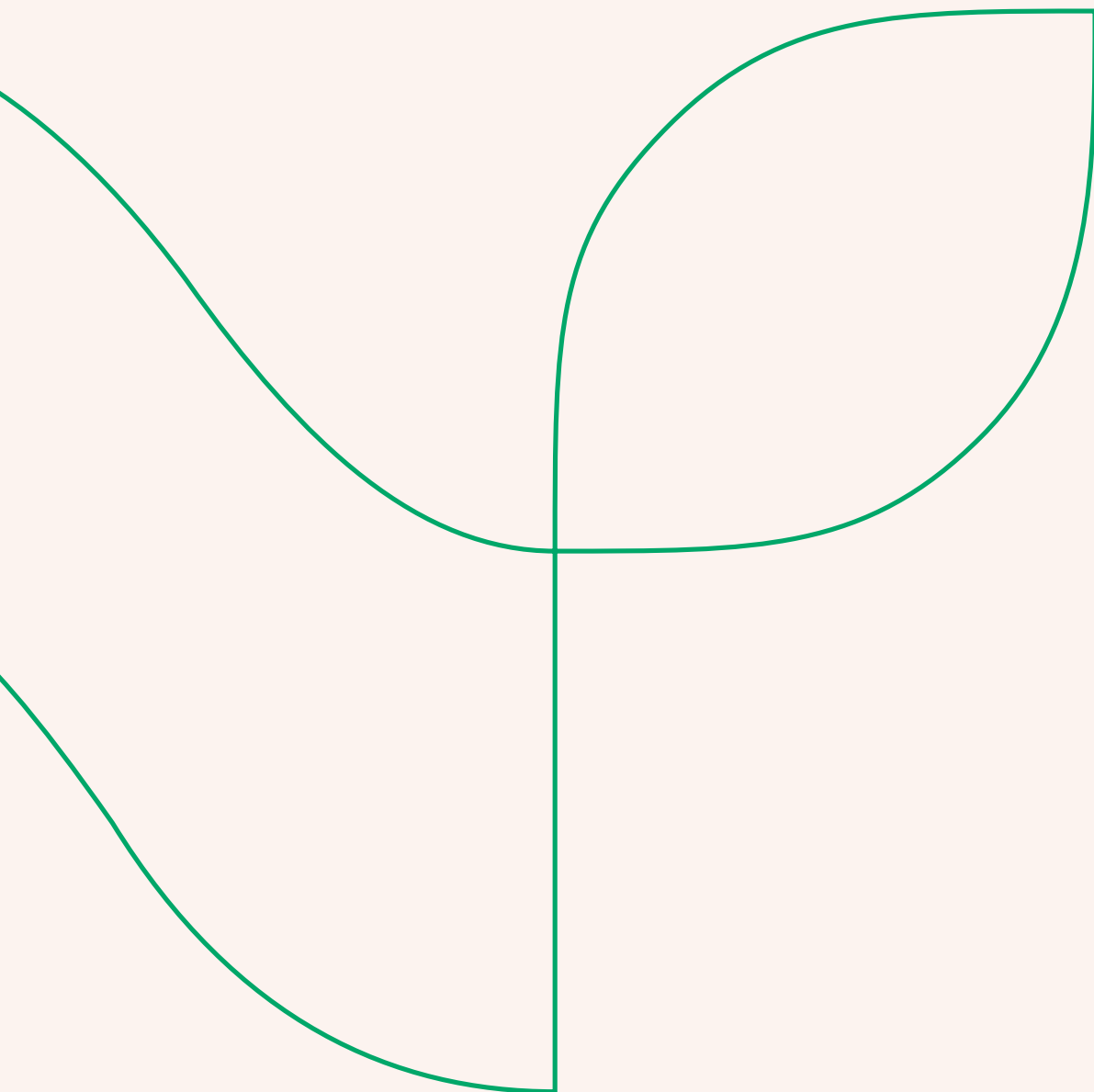
Disclosure Requirement and related datapoint in ESRS	SFDR ¹ reference	Pillar 3 ² reference	Benchmark Regulation ³ reference	EU Climate Law ⁴ reference
ESRS E1-11 Exposure of the benchmark portfolio to climate-related physical risks			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II	
ESRS E1-11 Location of significant assets at material physical risk		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2024/3172; Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk.		
ESRS E1-11 Breakdown of the carrying value of its real estate assets by energy-efficiency classes		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2024/3172; Template 2: Banking book - Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral		
ESRS E1-11 Degree of exposure of the portfolio to climate-related opportunities			Delegated Regulation (EU) 2020/1818, Annex II	
ESRS E2-4 Amount of material pollutants emitted to air, water and soil	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1			
ESRS E3-1 Water-related policies	Indicator number 7 Table #2 of Annex 1			

Disclosure Requirement and related datapoint in ESRS	SFDR ¹ reference	Pillar 3 ² reference	Benchmark Regulation ³ reference	EU Climate Law ⁴ reference
ESRS E3-1 Policy covering areas with water stress	Indicator number 8 Table 2 of Annex 1			
ESRS E3-4 Total water recycled and reused	Indicator number 6.2 Table #2 of Annex 1			
ESRS E4-5 Activities negatively affecting biodiversity-sensitive areas	Indicator number 7 Table #1 of Annex 1			
ESRS E4-2 Policy covering sites in or near biodiversity-sensitive areas	Indicator number 14.2 Table #2 of Annex 1			
ESRS E5-5 Hazardous waste and radioactive waste	Indicator number 9 Table #1 of Annex 1			
ESRS 2 IRO-2 Risk of incidents of forced labour	Indicator number 13 Table #3 of Annex I			
ESRS 2 IRO-2 Risk of incidents of child labour	Indicator number 12 Table #3 of Annex I			
ESRS 2 GDR-P Human rights policy commitments	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II	
ESRS S1-1 Processes and measures for preventing trafficking in human beings	Indicator number 11 Table #3 of Annex I			

Disclosure Requirement and related data-point in ESRS	SFDR ¹ reference	Pillar 3 ² reference	Benchmark Regulation ³ reference	EU Climate Law ⁴ reference
ESRS S1-1 Occupational risk prevention policy or management system	Indicator number 1 Table #3 of Annex I			
ESRS S1-2 Grievance mechanism , including employee related matters	Indicator number 5 Table #3 of Annex I and Indicator number 11 Table #1 of Annex I			
ESRS S1-13 Rate of work-related accidents	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II	
ESRS S1-13 Number of days lost to injuries, accidents, illness	Indicator number 3 Table #3 of Annex I			
ESRS S1-15 Unadjusted gender pay gap	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II	
ESRS S1-15 Annual total remuneration ratio	Indicator number 8 Table #3 of Annex I			
ESRS S1-16 Incidents of discrimination	Indicator number 7 Table #3 of Annex I			
ESRS S1-16 Human rights incidents	Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II	
ESRS S2-1 Processes and measures for preventing trafficking in human beings	Indicator number 11 Table #3 of Annex I			
ESRS S2-1 Code of conduct	Indicator number 4 Table #3 of Annex I			
ESRS S3-2 Grievance mechanism	Indicator number 11 Table #1 of Annex I			

Disclosure Requirement and related datapoint in ESRS	SFDR ¹ reference	Pillar 3 ² reference	Benchmark Regulation ³ reference	EU Climate Law ⁴ reference
ESRS S2-3 Human rights incidents	Indicator number 10 Table #1 of Annex I and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II	
ESRS S3-3 Human rights incidents	Indicator number 10 Table #1 of Annex I and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II	
ESRS S4-2 Grievance mechanism	Indicator number 11 Table #1 of Annex I			
ESRS S4-3 Human rights incidents	Indicator number 10 Table #1 of Annex I and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II	
ESRS G1-1 Policies consistent with United Nations Convention against Corruption	Indicator number 15 Table #3 of Annex 1			
ESRS G1-1 Protection of whistleblowers	Indicator number 6 Table #3 of Annex 1			
ESRS G1-4 Convictions and fines for violation of anti-corruption and anti-bribery laws	Indicator number 17 Table #3 of Annex 1			
ESRS G1-4 Actions to address breaches of standards of anti-corruption and anti-bribery	Indicator number 16 Table #3 of Annex 1			

Table 18: Table of all the datapoints that derive from other EU legislation [ESRS table (ESRS 2 IRO-2.37f)]



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