

CSR REPORT

2024

Transparency, accountability, and progress.

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



akom
OLDENZAAL
your partner in drinks & spreads



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FOREWORD

We are proud to present the second CSR/ESG report of AKOM Ankla Oldenzaal B.V. for the year 2024. A year in which we, as an organization, have once again taken important steps towards more sustainable, transparent, and future-proof business operations.

For us, sustainability does not only mean reducing our ecological footprint, but, above all, taking responsibility within the entire chain. As a large-scale supplier of drinks, we are in a unique position: our choices and processes have a direct impact on the environmental performance of many of our partners and customers. We take this responsibility seriously, especially now that our product range will be further expanded in 2025.

The market is changing rapidly. Customers, consumers, and laws and regulations are increasingly demanding transparency and action. We are moving along with this, guided by a clear direction and concrete objectives. In 2024, we mapped out our full Scope 1 and 2 emissions and developed an initial reduction strategy. In mid-2025, this work was crowned with a major milestone: the formal approval of our climate targets by the **Science Based Targets initiative (SBTi)**. With this, we have committed ourselves to an absolute reduction of 63% of our operational emissions by 2035.

This report not only provides insight into our performance over 2024 but also offers a look at what has already been achieved in 2025 and the course we are setting towards 2035. For us, transparency is not a formality but a conviction: we want to show where we stand, what we are working towards, and where we, as an organization, can and must still improve.

We invite you to join us in continuing to build a chain that does justice to people, planet, and society.



Joep Bartelink
CSR Manager

AKOM Ankla Oldenzaal B.V.



OUR SUSTAINABILITY VISION

For AKOM, sustainability is more than reducing emissions or complying with regulations. It is about **transparency**, **accountability**, and **progress**.

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As a family business, we want to take responsibility, not only for our own organization but also for the chain of which we are a part.

Sustainability requires choices that are not always the easiest, but which are necessary to maintain trust with customers, suppliers, and employees. Transparency is central to this: we show which steps we are taking, but also which challenges still lie ahead. Only in this way can we continue to build a future-proof organization together.

Jorrit Bartelink
CEO



Our Way Forward

We are taking goal-oriented steps: less dependence on fossil fuels, more alternatives and circular flows, less residual waste, and a clear long-term roadmap together with chain partners.



Trust

We show where we stand now, even if that means we are still dependent on traditional resources such as diesel trucks. By being honest about our current impact, we provide insight into where improvement is needed and how we are working towards it step-by-step. The focus is on transparency.



Responsibility

As a private label supplier, our choices directly influence the performance of our customers. This means we look beyond our own operations and actively take responsibility for the entire chain: from raw materials and packaging to transport and energy.



Progress

Sustainability demands action. That is why we work with concrete objectives, such as our reduction targets approved by the Science Based Targets initiative (SBTi) (September, 2025). With this, we commit to a 63% reduction in our Scope 1 and 2 emissions by 2035.

Our Reporting Method

The information has been collected and analyzed according to internationally recognized frameworks. For calculating our CO₂ emissions, we apply the Greenhouse Gas (GHG) Protocol and utilize the Environmental Barometer (Milieubarometer).

Reporting Year: January 1 – December 31, 2024 · Methodology: GHG Protocol · Tools: Environmental Barometer (Milieubarometer) & SBTi materials



Scope

This report focuses on Scope 1 and Scope 2 emissions. Scope 3 is not yet included in 2024 but will be part of our monitoring and reporting in the coming years.



Reporting Boundaries

We apply the principle of operational control: activities over which AKOM has direct control are included.



Validation

In 2024, reduction targets were set for Scope 1 and 2. These were officially validated by the Science Based Targets initiative (SBTi) in 2025, committing us to a 63% reduction by 2035.

Reporting Framework

CSRD

European Laws and Regulations

Sustainability Reporting

Draft Guidelines for SMEs

NON-listed SMEs

Basic module

GHG Protocol

Transparency

Developments 2025

SBTi Approval

Double Materiality Assessment

The basis for this report is formed by our double materiality assessment.

According to the CSRD and ESRS standards, companies assess their sustainability topics along two dimensions:

- **Impact Materiality:** the actual or potential impact of our activities on people and the environment.
- **Financial Materiality:** the potential (positive or negative) financial impact of sustainability developments on our company.

For AKOM, this means that we look at both the consequences of our own business operations (for example, greenhouse gas emissions or packaging waste), as well as the risks and opportunities that social and ecological developments bring for us as an organisation (for example, stricter regulations or customer expectations).

In 2024, we re-executed this analysis, based on the draft guidelines for non-listed SMEs and supplemented with insights from the Environmental Barometer (Milieubarometer), our stakeholder dialogue, and the preparations for SBTi. The result is the table below, which shows the most relevant topics for AKOM.

This page explains the method.

The table with results follows on the next page.



Topic	Relevance for AKOM	Impact Materiality	Financial Materiality	Explanation
Energy & Greenhouse Gases (B3)	High	High	High	The largest part of our CO ₂ footprint comes from transport (diesel trucks). Relevance increases due to customer expectations and SBTi obligations.
Pollution Air, Water, Soil (B4)	Low	Low	Low	Our operation causes hardly any direct emissions or pollution outside of CO ₂ .
Biodiversity (B5)	Low	Low	Low	No direct impact from our business activities.
Water Use (B6)	Low	Low	Low	Water consumption in our own operation is minimal and has no significant impact.
Material Use & Circular Economy (B7)	High	High	High	Packaging and waste streams are visible to customers and consumers. Circularity is becoming increasingly important in regulations and customer expectations.
General Characteristics of Employees (B8)	High	High	High	Good employment practices (certainty, contracts, diversity) are essential in a tight labor market.
Employee Health & Safety (B9)	High	High	High	Direct effect on the well-being and deployability (employability/availability) of employees, and therefore on business continuity.
Remuneration, Collective Bargaining & Training (B10)	High	High	High	Salaries and training influence both employee satisfaction and the ability to attract and retain talent.
Value Chain, Communities & Consumers (B11)	High	High	High	Supply chain responsibility and food safety are crucial; errors have direct societal and financial consequences.
Corruption & Bribery (B12)	Medium	Low	High	No incidents, but risks can be substantial due to reputation and customer relationships.

STRATEGIC PILLARS

Environment

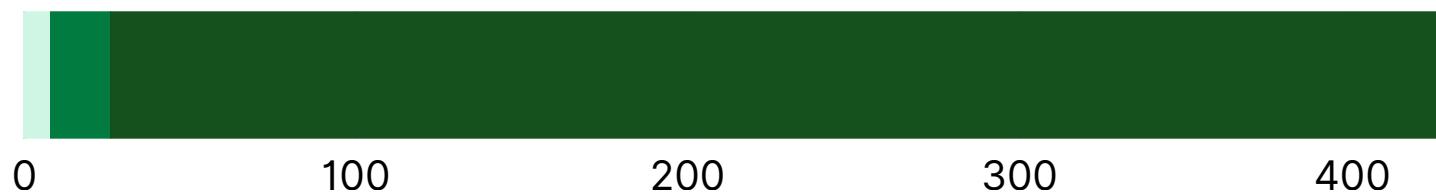
Energy & Greenhouse Gases

In 2024, our total **Scope 1 emissions amounted to 429 tonnes of CO₂-eq**, of which **94%** originated from diesel consumption in trucks.

Scope 2 emissions amounted to **12 tonnes of CO₂-eq**, mainly due to electricity consumption at the location.

Our electricity consumption was **100% covered by green electricity**, partly self-generated with solar panels.

Scope 1 ● Fuels & heat ● Business traffic ● Freight transport



Scope 2 ● Electricity (light green) ● Business traffic (dark green)



Source: Envirometer AKOM Ankla Oldenzaal B.V. - 15 July 2025

Scope 1: 429 tonnes CO₂-eq

Diesel share: 94% of Scope 1

Scope 2 (loc.): 12 tonnes CO₂-eq

Green electricity: 100%

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

Jan Harberink
Sales Manager



STRATEGIC PILLARS

Social

Our Employees

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

A safe working environment is also essential to us. In 2024, no work-related incidents or accidents were reported, and absenteeism remained low. We monitor these metrics annually and provide the necessary training and resources to ensure and maintain a safe workplace.

Employees: 36

FTE: 26

Men: 84%

Women: 16%



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

Mischa Edelenbos
Quality Manager



Compensation & Training

In 2024, our employees completed an average of 13 hours of training.

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

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

Remuneration Policy: Above the statutory minimum wage

CLA coverage: Majority covered by a CLA

Exception: Management positions

From 2025 – Next Steps

- **Well-being & Vitality:** Launch of a wellness program focused on vitality, workload management, and mental health.
- **Data Security Training:** Implementation via "Samen Digitaal Veilig" (Together Digitally Secure).
- **Sustainability Training:** Role-specific training sessions for all employees, tailored to their functional level.

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

STRATEGIC PILLARS

Social

Our Value Chain

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

Suppliers

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

Production & Processing

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

Logistics & Distribution

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

Customers & Partners

We collaborate with retail organizations, foodservice providers, and industrial clients. Their expectations regarding transparency, circularity, and CO_2 reduction are increasing,

Consumers

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

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

Stakeholders

We maintain relationships with a wide range of stakeholders. Their interests and expectations form the foundation of our sustainability policy.

- **Employees:** Safety, well-being, and development are our core priorities.
- **Customers:** Increasingly demand sustainable products and transparency throughout the supply chain.
- **Suppliers:** Play a key role in circularity and the sourcing of sustainable raw materials.
- **Government & Regulators:** Influence our direction through legislation such as the CSRD and packaging regulations.
- **Certification Bodies:** Such as IFS, BIO (Organic), and SBTi, which provide external validation and strategic guidance.

Local Environment & Society

As an employer and logistics player in Oldenzaal, we take responsibility for our local environment and our broader role in society ([see page 15](#)).

In 2025 and beyond, we aim to further strengthen our supply chain and stakeholder relationships through increased dialogue and collaboration. This includes initiating discussions with suppliers regarding circular packaging solutions and providing customers with deeper insights into our CO_2 performance and reduction targets. Transparency and partnership are the keys to making progress together.

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

Tjerk-Jan Jansen
Sales Manager



Strategic Pillars

Governance

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

Roles & Responsibilities

- **Board of Directors:** Responsible for deciding on the strategic direction, including sustainability goals.
- **CSR Manager:** Coordinates implementation and reporting, and ensures the integration of sustainability into daily operations.
- **Operational Departments (Purchasing, Logistics, Quality, Marketing):** Directly responsible for executing sustainability initiatives within their respective fields of expertise.

Integrity & Supply Chain Responsibility

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

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

Zero Tolerance in Practice

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



Frameworks, Legislation & Certifications

- IFS Broker Certification: Ensures food safety and quality within the trading supply chain.
- IFS Logistics Certification: Guarantees safe and controlled storage and distribution of food products.
- BIO (Organic) Certification: For the organic products within our assortment.
- CSRD Requirements: Our reporting is aligned with the European Union's Corporate Sustainability Reporting Directive.
- Samen Digitaal Veilig (On the roadmap): A program designed to train employees in data security and cyber awareness.
- SBTi Validation (2025): Confirms our climate targets and reduction strategy.

Impact & Monitoring

The year 2024 was dedicated to building insight into our CO_2 emissions and sustainability impact. As such, this year formed the foundation for the next step: in 2025, we implemented the tools and methodologies required to structurally monitor, analyze, and improve our performance.

Monitoring Tools (From 2025 onwards)

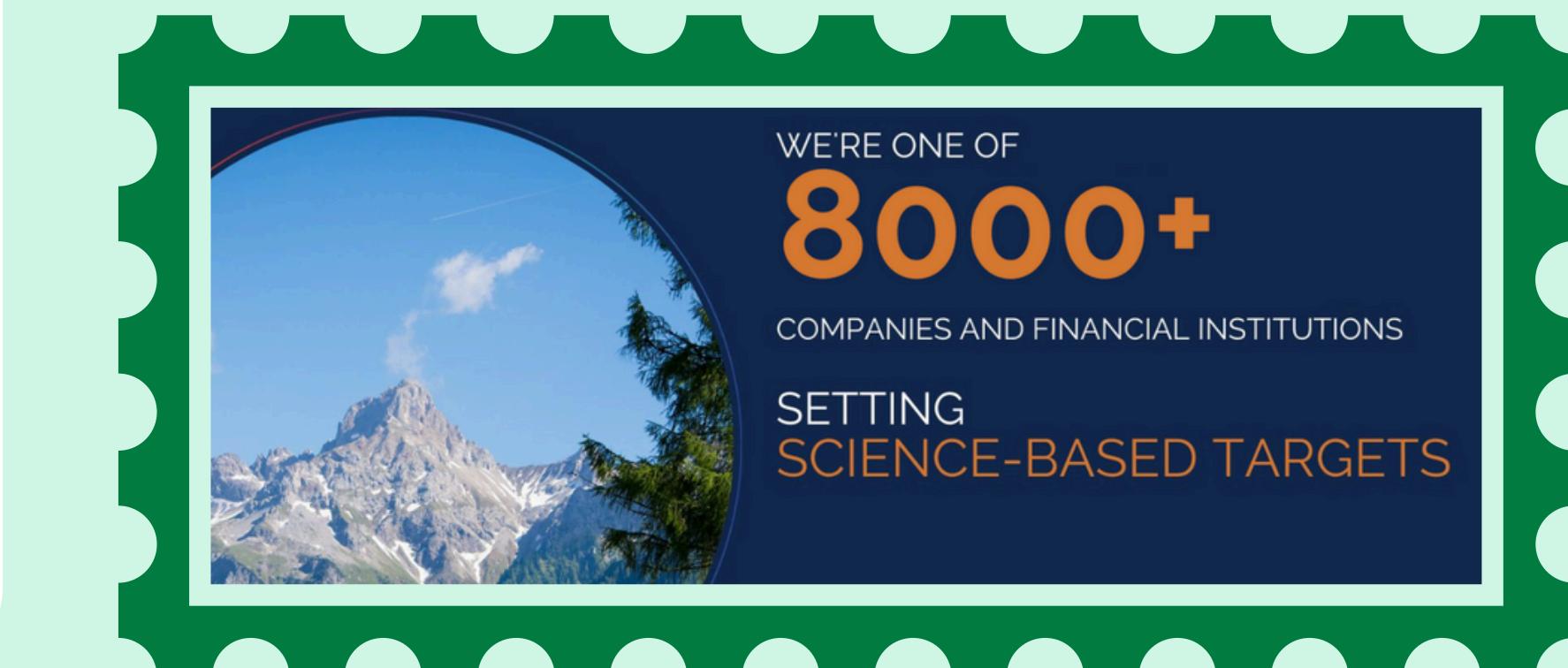
- **Milieubarometer (Environmental Barometer):** Since 2025, we have been systematically monitoring our energy consumption, emissions, and waste streams through the Milieubarometer. This provides annual insights into our Scope 1 and Scope 2 emissions and serves as the foundation for our reduction pathway.
- **PS Impact Score:** Starting in 2025, we have begun mapping our environmental impact at the product level. This tool demonstrates the contribution of our products to themes such as climate, materials, and water. It provides us with an additional strategic instrument for engagement with customers and suppliers.
- **Science Based Targets initiative (SBTi):** Our reduction targets were formally validated in 2025. Consequently, we are committed to monitoring and reporting our progress annually, aiming for a 63% reduction in Scope 1 and Scope 2 emissions by 2035.

From Measurement to Management

- **The Milieubarometer** shows that transport is our largest source of emissions → therefore, we continuously monitor opportunities for the electrification of our fleet.
- **The PS Impact Score** highlights that packaging and waste are significant impact factors → we use these insights in discussions with suppliers and customers regarding circular solutions.
- **The SBTi Validation** requires us to assess our progress annually → this ensures discipline and credibility in achieving our reduction targets.

Continuous Improvement

With the implementation of these tools in 2025, we have established a robust foundation for monitoring. On an annual basis, we will assess our results, report on our findings, and refine our strategy where necessary. Transparency remains our guiding principle: we report on both successes and challenges, as this is the only way to build credibility and sustainable trust.



Roadmap towards 2035

Phase 1 – Foundation & Awareness (2023)

Core: The launch of our conscious sustainability journey.
Actions: Decision to establish an independent sustainability department; roles and responsibilities defined; focus on internal awareness.
Results: Organizational anchoring and a clear internal structure; sustainability becomes a permanent agenda item for management and team meetings.

Phase 3 – Scaling & Integration (2025–2027)

Core: integration of sustainability into policy and operations.
2025: scaling-up trajectory Impulse.Earth; participation in Rabobank Future Fit Showcase & Panel; SBTi commitment completed (target -63% scope 1 & 2 by 2035).
From 2026: active participation in industry events & platforms; Vitality & Corporate Fitness program (well-being + cyber resilience); exploration of scope 3 & sustainable transport solutions.
2027: launch of structural scope 3 data collection.

Phase 5 – Goal Achievement & Continuous Improvement (2031–2035)

Core: full integration and leadership in sustainability.
Goals: -63% scope 1 & 2 emissions; scope 3 reduction; integrated sustainable business model.
Concrete actions: transition to renewable energy & emission-free transport; structural collaboration with supply chain partners on indirect reduction; annual reassessment and stakeholder dialogue.

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Phase 2 – Data-Driven Kick-off & Collaboration (2024)

Core: Measuring, learning, and building partnerships.
Actions: Launched the Rabobank Future Fit program; published our first sustainability report (covering 2023); explored strategic partnerships (including Impulse.Earth); initiated internal sustainability training sessions.
Results: Established CO₂ and energy baselines as a foundation for monitoring; created a framework for collaboration; engaged and trained employees; honored with the Oldenzaal Green Entrepreneurship Award 2024.

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Phase 4 – Deepening & Supply Chain Transparency (2028–2030)

Core: A mature ESG approach and knowledge sharing.
Actions: Further refinement of Scope 3 emissions and circularity initiatives.
Results: Comprehensive insight into supply chain and material data; intensive collaboration with suppliers.

Why this roadmap?

With this roadmap, we clarify the steps we are taking towards 2035 and what each phase requires from our people, customers, and suppliers. We consciously choose transparency: we share our progress, but also the areas that need improvement. In this way, we build trust and results together.

The rhythm is simple: **measure → learn → adjust**. Every year, we assess progress on climate (scope 1 & 2 and step-by-step scope 3), circularity, and people & organization. Where relevant, we link results to concrete projects with supply chain partners.



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

Lieke Bartelink
Content Marketeer



Frameworks, Certifications & Social Initiatives

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

Frameworks



Certifications



Social Initiatives



Building tomorrow together

We cannot achieve sustainability alone. Our impact only becomes truly meaningful when we collaborate with our employees, customers, suppliers, and partners. Only by taking responsibility together can we create a future-proof chain that does justice to **people, the environment, and society**.

Our promise

We choose step-by-step progress with conscious choices that fit our scale: visible, honest, and focused on impact.

Invitation to stakeholders

We invite our stakeholders to think along with us, to challenge us, and to take steps together. Whether it concerns more sustainable packaging, more efficient transport, or the sharing of knowledge and ideas: every contribution helps us move forward.

On our way together

For AKOM, sustainability is not a destination, but a journey we embark on together. Together we are building tomorrow, step by step, with conscious choices that fit our scale but contribute to a larger movement.



Contact

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



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