DELTA WINES

Annual sustainability report 2025

Reporting period 1 January to 31 December 2025.

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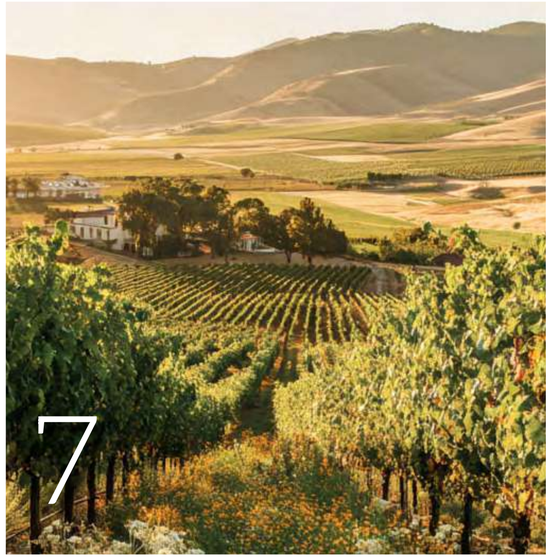

Valentijn Schenk
Managing Director

From vineyard to glass

Meaningful sustainability progress can only be achieved through collaboration.

For over 40 years we have been importing the finest wines from all over the world for our customers. Wine is not just our profession, it's our passion. At Delta Wines, we love wine, we live wine! Already for many years sustainability has been at the heart of our operations. We are committed to a responsible future by implementing eco-friendly solutions, such as more efficient transport, sustainable packaging, and promoting organic and certified wines. Delta Wines combines passion, quality, and expertise to offer our customers and consumers a unique wine experience. Together, we write the story of the future of wine, from vineyard to glass.

That is why this report exists

The effects of a warmer and less predictable climate are felt by our producers long before they are felt by us. Our own building in Waddinxveen accounts for less than 0.5% of our carbon footprint, and almost everything else belongs to the growers, the glassmakers, and the hauliers we work with. This concentration of impact within the value chain limits our direct ability to influence outcomes and requires close collaboration with suppliers and other partners. Achieving change requires supplier engagement, sustainable procurement practices and improved access to primary data.

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Strengthened alliance

During 2025, we became part of Viva Wine Group, which now holds a majority stake in Delta Wines while most of the existing management team remained in place. Joining a larger group brought group reporting lines, shared values and policies and a wider set of eyes on how we do our business.

The sustainability expectations of our customers are increasingly aligned with those of ourselves and the companies within the group, strengthening our focus on transparency and performance.

“We completed our first full carbon footprint in Q1 2026 and set reduction targets for 2035.

Early stage

Regarding sustainability, we are at an early stage of our journey and remain focused on making measurable progress and practical implementation. Quality, cost and sustainability considerations are balanced within our decision-making process.

Climate Transition Plan

Following the 2025 reporting period, Delta Wines completed its first full carbon footprint in Q1 2026 and set reduction targets for 2035 in line with the Science Based Targets initiative which results in real reduction targets of: 63% for the emissions of our own operations, 42% for the emission intensity of the industrial part of our value chain and 30% for the absolute emissions from agriculture. To get there we built a Climate Transition Plan through to 2035 with a named owner for every measure.

Closing the gap

The plan does not yet close the gap to our targets, particularly in agriculture, and we have chosen to transparently disclose this gap rather than exclude it from our analysis. We are equally clear about what we do not measure yet, details you can find in Appendix D.

Collaboration

We believe that meaningful sustainability progress can only be achieved through collaboration. We can only reach our targets by working closely with our producers, glass suppliers and transport carriers. They are our partners in this, and we cannot do it without them. This report reflects our current approach and performance, and we welcome feedback from customers, producers and colleagues to help us improve and strengthen our efforts.

Valentijn Schenk

Managing Director, Delta Wines B.V.

Waddinxveen, October 2026

Delta Wines through the years

Delta Wines was founded in 1985 through DGS Wijn and has grown into one of the leading wine importers and distributors in the Netherlands. From our warehouse in Waddinxveen, which has been our operational base since 1999, we supply supermarkets, specialist wine shops, wine merchants, the on-premise trade, wholesalers and our colleagues of Delta Wines subsidiary companies abroad. Our range spans from value for money wines to premium appellation wines, more than five thousand wines from 282 producers, and orders are dispatched from our warehouse every working day.

DGS, Coenecoop & Pallas
Four Dutch operating companies sit behind Delta Wines. It started with DGS Wijn, our leading company in the Dutch wine market focusing on all segments and strong labels. Coenecoop Winetraders has a wide range of wines that not only meet the highest sustainability standards but also match the needs of the modern, environmentally conscious customer. In a market where customers are increasingly choosing quality over quantity, Pallas Wines perfectly taps into the trend of people drinking fewer, but better, wines.

Global Wine Operations
Global Wine Operations, with almost 13 years of experience, offers comprehensive supply chain services. This includes logistics planning, warehousing, handling customs and excise documents and inventory management for clients and for the rest of the group. We also hold minority stakes in NoHouseWine B.V. and Rock and Rolle Holding B.V.

Delta Wines International
Delta Wines International operates separately in Belgium, Poland, the Czech Republic and Finland. Those companies are not part of this report, which covers the Dutch business only. Appendix A sets out exactly which entities are included.

2025 – Viva Wine Group
In 2025 Delta Wines became part of Viva Wine Group, which holds a majority stake of 88.59%. The Delta Wines management team stayed in place and continues to run the company.

Delta Wines in 2025

Turnover
€ 190,534,340

Employees
99 (headcount)
90.63 full-time equivalent
NL based

Litres of wines and spirits sold
44.5 million

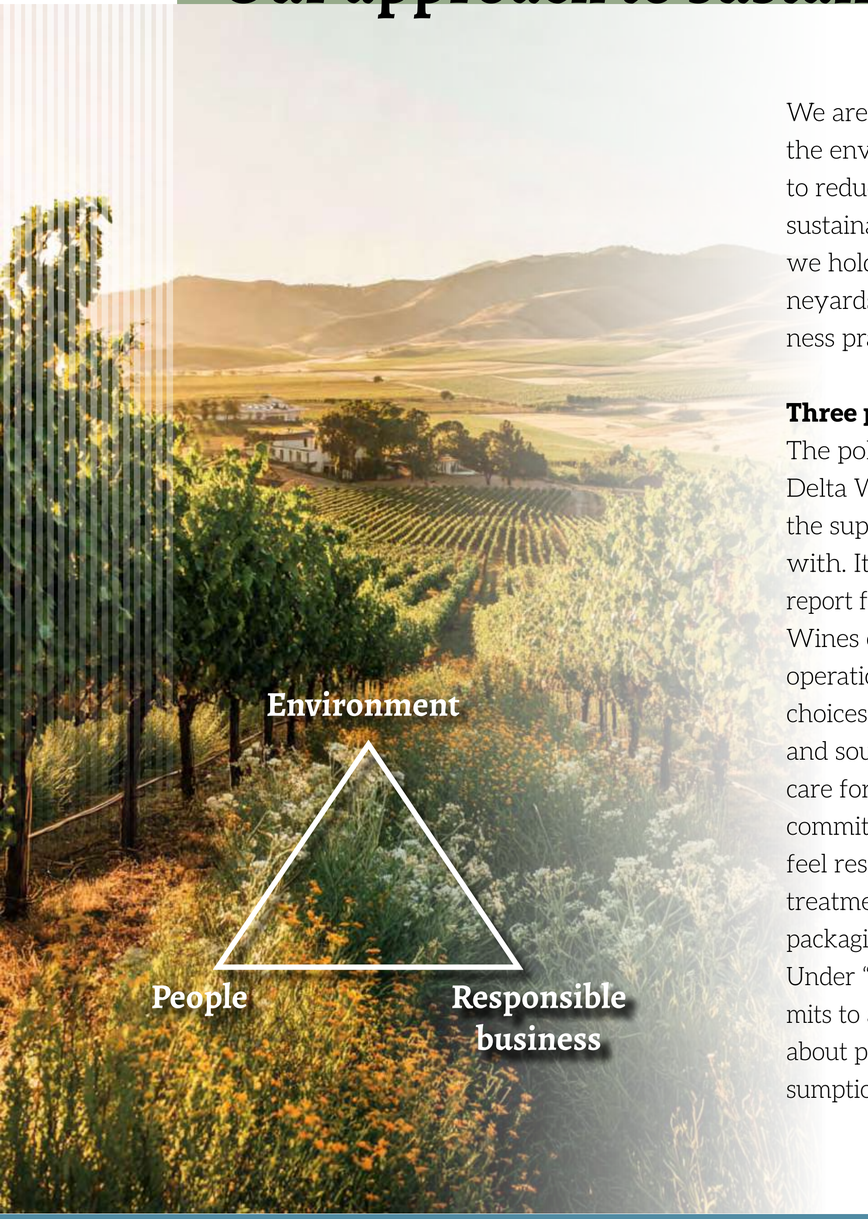
Producers we buy from
282

Sites
Exportweg 2, 4 and 8
Waddinxveen, NL

Total carbon footprint
62,235 tonnes of CO2 equivalent (tCO2e),
99.7% in our value chain

Certifications
SKAL, Demeter, IFS Broker and IFS Logistics, Registered Wine Merchant of KVNW

Our approach to sustainability



We are aware of the effect our business has on the environment and on society, and we work to reduce it. That commitment is set out in our sustainability policy, which opens with a line we hold to. Good wine starts with healthy vineyards, strong partnerships, responsible business practices and responsible consumption.

Three pillars

The policy applies to everyone working at Delta Wines and shapes what we expect from the suppliers, producers and partners we work with. It is built around three areas, and this report follows them. Under "environment" Delta Wines commits to reducing the impact of our operations and our supply chain through the choices we make on energy, logistics, packaging and sourcing, and to supporting growers who care for their land. Under "people" Delta Wines commits to a workplace where colleagues feel respected, included and safe, and to fair treatment for everyone involved in producing, packaging, transporting and selling our wines. Under "responsible business" Delta Wines commits to acting with integrity, being transparent about progress and promoting responsible consumption of what we sell.

Framework alignment

During the reporting period, we aligned our sustainability approach with a range of internationally recognised frameworks and standards:

- United Nations Sustainable Development Goals (SDGs), which informed the selection of our priority topics through engagement with employees and other stakeholders;
- Paris Agreement objectives;
- United Nations Global Compact principles;
- Universal Declaration of Human Rights
- International Labour Organisation (ILO) labour standards; and
- OECD Guidelines for Responsible Business Conduct.

This VSME report is publicly available on deltawines.eu

Understanding our role

Understanding our role within the value chain is essential to understanding our sustainability impacts. We do not grow grapes, make glass or drive trucks. We select, buy, store, and sell, which makes our influence indirect and our impact large.

Large impact

The largest effect is on agriculture. Growing the grapes and grain behind the wine and spirits we sell accounts for 50% of our total footprint. The second is packaging, because glass takes a great deal of energy to make and the bottles alone account for a third of our value chain emissions. The third is transport, bringing products to Waddinxveen from Southern Europe and overseas, concentrated in a small number of transport carriers. Transport also includes the distribution of products from our warehouse in Waddinxveen to customers across our markets.

Responsibility

On the social side, we directly influence the working lives of 99 people and indirectly those of workers at 282 producers, including in countries with higher labour risks. Because we sell alcohol, we also have responsibility for how it is marketed and consumed. We therefore participate in Wine in Moderation (WiM), a global wine sector initiative that promotes responsible consumption through education, awareness and best practices. WiM encourages customers to enjoy wine in moderation, follow health and safety guidance, and appreciate wine as part of a balanced lifestyle and cultural heritage.

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Our approach to sustainability

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We built this report against the Comprehensive module of the VSME standard, which means we report the full set of disclosures rather than the basic minimum. On the topics that matter most to us and to our customers we went further than the standard asks.

How we chose what to report

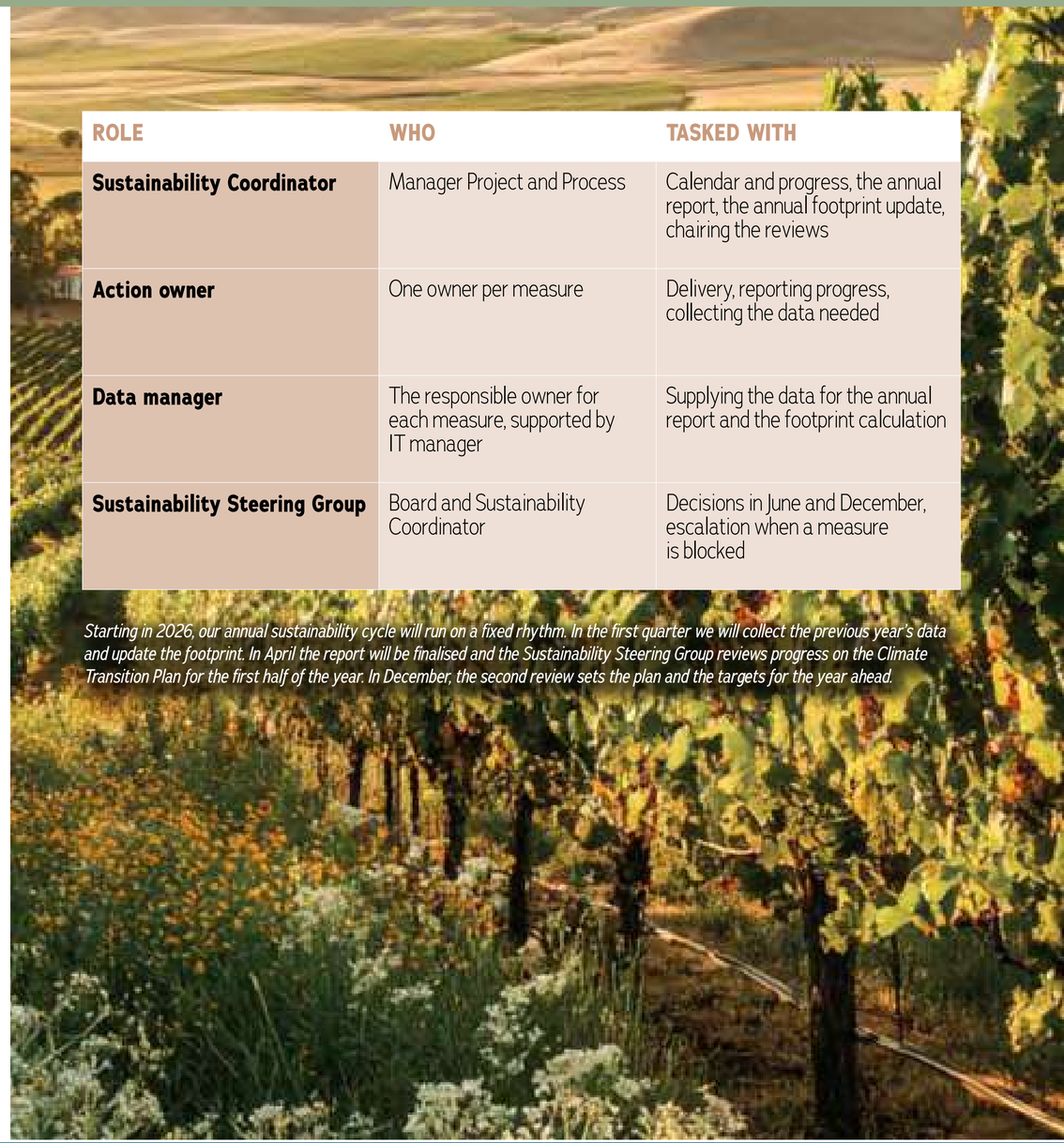
Climate is the clearest example. The standard requires Scope 1 and Scope 2 emissions. We calculated our complete Scope 1, 2 and 3 footprint down to product category and transport lane, separated agricultural emissions from industrial ones, set reduction targets in line with the Science Based Targets initiative, wrote a Climate Transition Plan through to 2035 with a measure portfolio and named owners, and put the governance structure in place to keep it running year after year. We did the same on packaging, where a decision taken in Waddinxveen changes something measurable, and on our supply chain, where our customers' questions are heading.

Introducing pillars

Where a topic is genuinely minor for a company like ours, we say so and keep it short. Appendix B lists every topic we assessed, the pillar it falls under and why it is relevant, and Appendix D maps each VSME disclosure to the section where it is reported. Pillars 1 and 2 together deliver the environment part of our sustainability policy, and pillars 3 and 4 cover people and responsible business.

How we steer this

Delta Wines applies a lean sustainability governance model. The Sustainability Coordinator is responsible for coordinating the annual reporting and review cycle. The Sustainability Steering Group provides oversight and decision-making through biannual meetings, where progress is reviewed and implementation issues are addressed. Each action within the Climate Transition Plan is assigned to a named owner who is accountable for execution, progress reporting and the provision of relevant data.



ROLE	WHO	TASKED WITH
Sustainability Coordinator	Manager Project and Process	Calendar and progress, the annual report, the annual footprint update, chairing the reviews
Action owner	One owner per measure	Delivery, reporting progress, collecting the data needed
Data manager	The responsible owner for each measure, supported by IT manager	Supplying the data for the annual report and the footprint calculation
Sustainability Steering Group	Board and Sustainability Coordinator	Decisions in June and December, escalation when a measure is blocked

Starting in 2026, our annual sustainability cycle will run on a fixed rhythm. In the first quarter we will collect the previous year's data and update the footprint. In April the report will be finalised and the Sustainability Steering Group reviews progress on the Climate Transition Plan for the first half of the year. In December, the second review sets the plan and the targets for the year ahead.

Our year in review

Two things shaped the year: we became part of Viva Wine Group and concerning sustainability began measuring what we had previously only estimated.

The group introduced new reporting lines, a shared anti-corruption policy and a data request that made us count things we had never counted, including litres of certified wine, litres in lower-carbon packaging and volume sourced from countries with elevated social risk. Several figures presented in this report originate from that sub-mission.

In parallel we started the work this report rests on. Following the 2025 reporting period, Delta Wines completed its first full carbon footprint calculation in Q1 of 2026, set reduction targets in line with the Science Based Targets initiative and adopted a Climate Transition Plan running to 2035 with 23 measures and a named owner for each.

The year also included several important social improvements. We built a job and salary framework together with our works council, so colleagues can see the range attached to their role and where it can lead. Two more colleagues qualified as Vinologist. We recorded one workplace accident and no fatalities and kept 98.9% of our operational waste out of disposal.

For 2026, we plan to conduct an impact analysis and implementation roadmap for the European Packaging and Packaging Waste Regulation.

Priorities	Actions
Priority 1	Implement a formal supplier due diligence system to strengthen oversight of sustainability requirements and enable the systematic assessment and monitoring of supplier performance.
Priority 2	Increase the use of primary data from key wine and glass suppliers to improve the accuracy, transparency and credibility of greenhouse gas reporting. This will also allow supply chain improvements to be more effectively reflected in performance metrics.
Priority 3	Advance packaging optimisation initiatives, including the transition to lighter-weight bottles across key product categories, to reduce both packaging-related and transport-related emissions.
Priority 4	Complete the packaging compliance programme required under the European Packaging and Packaging Waste Regulation (PPWR), creating a solid foundation for future reporting and addressing several data and disclosure gaps identified during the current reporting cycle.

Pillar 1 **Climate and our value chain**

Climate-related impacts are the most material sustainability topic for Delta Wines, while many associated emissions occur outside our direct operational control. We run an office, a warehouse and a lease car policy. Together those account for 179 tCO2e out of a total of 62,235 tCO2e. Most emissions occur upstream, primarily in vineyards, glass production facilities and transport activities across our supply chain.

This reality shapes the way we work. We address the emissions that are within our direct control, while recognising that most of our footprint lies within the value chain. Reducing these emissions depends on collaboration with partners, better data and changes that extend beyond our own operations. As a result, progress can take time. We prioritise measures that are practical, scalable and capable of delivering measurable reductions, particularly where they align with broader market developments and regulatory trends. At the same time, we remain committed to maintaining strong customer relationships and supporting the long-term growth of our business.

> *"We are proud of the progress we have made, while remaining realistic about the journey ahead. With clear objectives, a robust Climate Transition Plan and the dedication of our people, we are confident in our ability to achieve our sustainability ambitions.*
>
> **Bjorn Lohmann**
> Project & Process Manager and
> Sustainability Coordinator

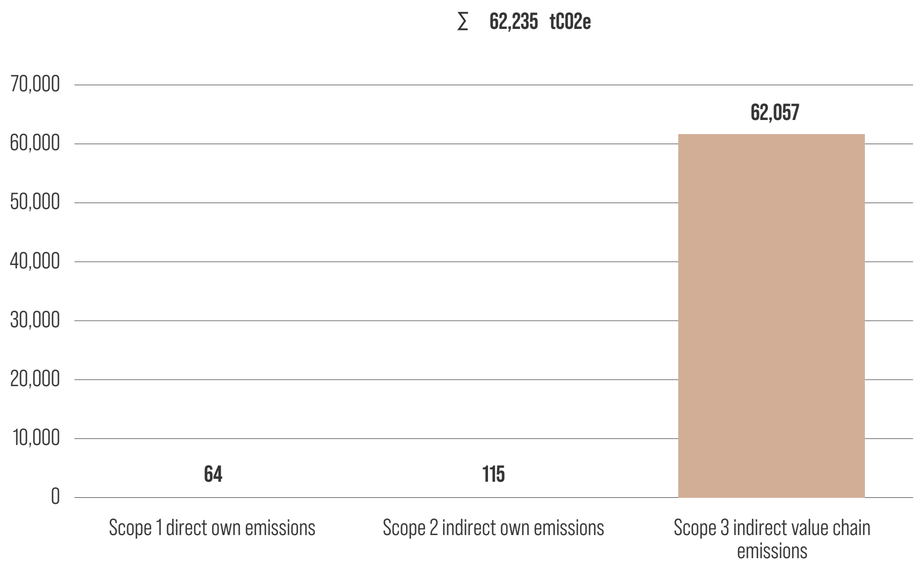
Pillar 1 **Our carbon footprint**

We calculated our greenhouse gas emissions for 2025 in line with the Greenhouse Gas Protocol Corporate Standard, the Corporate Value Chain Standard, the Science Based Targets Initiative Corporate Net-Zero standard and the guidance on forestry, land and agriculture. 2025 is our base year. The method, the data sources and the assumptions are set out in Appendix C. In this report, 'carbon footprint' means our total greenhouse gas emissions, expressed in tonnes of CO2 equivalent (tCO2e).

Our total footprint is 62,235 tCO2e, but its composition is more important than the total. Direct emissions from sources we own or control amount to 64 tCO2e, mainly from petrol used by lease cars and natural gas for heating. Purchased electricity adds 61 tCO2e on a location-based basis, which uses the average emission factor of the Dutch grid, and 115 tCO2e on a market-based basis, which reflects the electricity contract we actually hold. We report Scope 2 on a market-based basis throughout this report. The remaining 62,057 tCO2e arise within our value chain.

Our electricity contract is described as green but has no guarantees of origin behind it, so under the Greenhouse Gas Protocol we apply a grey electricity factor and the market-based number comes out above the grid average. Purchasing guarantees of origin is one of the first measures in our Climate Transition Plan and is expected to significantly reduce these emissions. This measure represents one of the most immediate opportunities for emission reduction.

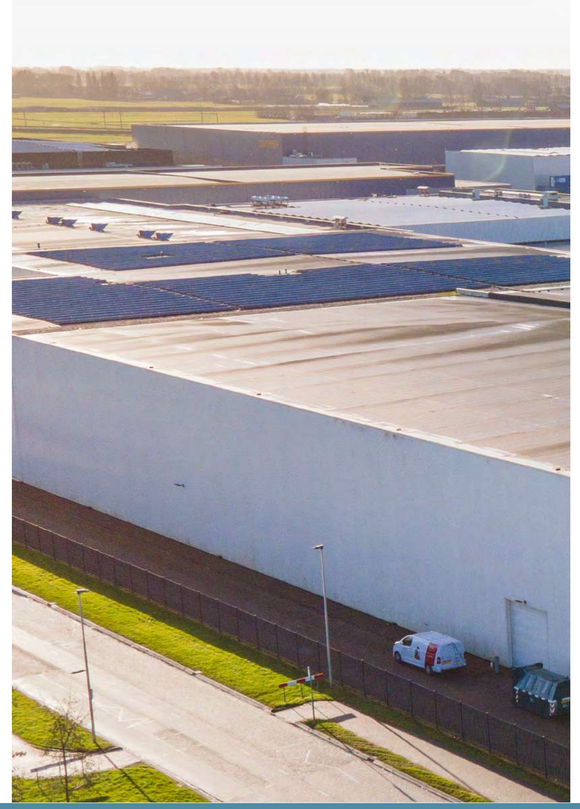
Two intensity figures put the total in proportion. Against turnover we emit 327 tCO2e per million euros. Against volume, 1.38 tCO2e per tonne of product sold. We steer our value chain target for energy and industry emissions on the second, because it moves with what we buy rather than with what we charge.



Our 2025 carbon footprint in tCO2e. Scope 2 on a market-based basis.

The energy behind it

Our own energy use is modest. Natural gas and electricity for the office and warehouse, petrol and electricity for lease cars, and solar power from the thousand panels on our warehouse roof. Those panels run the forklifts, the office and the eight charging points we installed in 2021, and in 2025 they covered 25% of the 723 megawatt hours we used.



Megawatt hours (MWh)	Renewable	Non-renewable	Total
Electricity	185.7	276.6	462.3
Fuels	0.0	260.5	260.5
Total	185.7	537.1	722.8

Renewable electricity is the solar power generated on our own roof and consumed on site. Purchased electricity is counted as non-renewable because no guarantees of origin are attached to our contract. Fuels are natural gas (7,887 cubic metres) and petrol for lease cars (21,196 litres), converted at 31.65 megajoules per cubic metre and 32.47 megajoules per litre. Surplus solar power is fed back into the grid, and in line with the Greenhouse Gas Protocol we claim no avoided emissions for that export.

Half agriculture, half industry

Because we sell an agricultural product, we split the footprint into emissions from forestry, land and agriculture (FLAG) and emissions from energy and industry. They are almost exactly the same size and they need different answers. One relates to how grapes and grain are grown, while the other relates to how glass is manufactured and freight is transported.

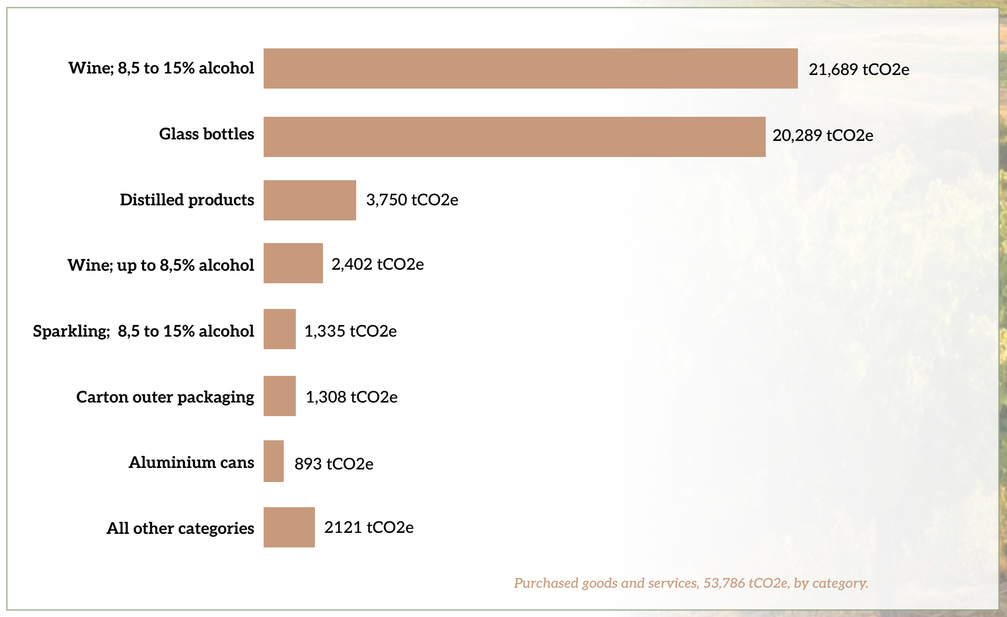
All of our FLAG emissions sit in the goods we buy. Land use change accounts for less than 2% of them, which tells us the footprint is driven by ongoing farming practice rather than by recent conversion of land. There is no single act of defo-restation to stop, only many hectares farmed the way they have been farmed for years.

Agriculture
31,637 tCO2e (50,8%)

Energy and industry
30,599 tCO2e (49,2%)

Where our emissions come from

Five hotspots cover more than 80% of our footprint. White wine, red wine, glass packaging, inbound road transport and wheat-based spirits. Purchased goods and services carries most of it, and inside that category the wine itself and the bottle it travels in together account for nearly 80%.



Purchased goods and services, 53,786 tCO2e, by category.

Where our emissions come from WINE

Wine is our largest hotspot and the one furthest from our hands, so it is worth being clear about where the emissions arise. Almost nothing about a bottle's footprint is decided in the cellar. Roughly 90% of it comes from growing the grapes, and only a small part from turning them into wine and moving the result to the Netherlands.

Two things dominate. The first is the vineyard itself, and specifically the act of planting it. Young vines, the diesel burned to put them in the ground and the trellising and infrastructure that go in with them carry a large share of the footprint even when spread across a replanting cycle of a quarter of a century. How long a vine stays productive before it is replaced therefore matters a great deal. The second is fertiliser, both the energy used to manufacture it and the nitrous oxide that rises from the soil once it has been applied. Together those come to around a quarter of the total. Diesel for machinery moving up and down the rows makes up most of the rest.

Red wine follows the same pattern at a lower total, partly because we buy less of it and partly because it takes fewer kilograms of grapes to make a kilogram of wine. Rose sits lower again. Wheat-based spirits work differently. There the wheat field dominates even more strongly, direct soil emissions from fertiliser and crop residues are the single largest driver, and converting natural land into farmland adds a meaningful share on top.

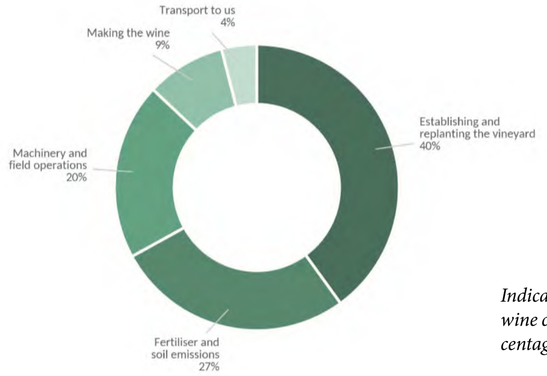
Many of the factors that drive emissions in wine production are controlled by growers and producers. However, they remain important topics on which Delta Wines can actively engage with suppliers and encourage improvement. Key factors that influence emissions include:

- Fertiliser application practices
- Vineyard replanting frequency
- The number of machinery passes in the vineyard
- Yield per hectare

These are key factors that sit primarily with the grower. Delta Wines cannot directly control these activities, but we can influence outcomes by:

- Requesting more detailed and reliable sustainability data from suppliers
- Considering emissions performance when selecting and evaluating suppliers
- Recognising and rewarding growers who demonstrate strong sustainability performance

This is why the Supplier Data and Improvement Programme is our highest-priority measure. By improving data quality and supplier engagement, we can drive meaningful progress across the value chain. A direct reduction target would be less appropriate in this area, as the underlying emission drivers are largely outside our direct control.



Indicative breakdown of where the emissions of a bottle of white wine come from, our largest wine category. Rounded to whole percentages.

Where our emissions come from

GLASS

Glass bottles represent the second largest source of emissions within our footprint, and the relationship between glass usage and greenhouse gas emissions is well established. Melting glass takes a great deal of energy, and the emissions rise almost in step with how much glass there is. In 2025 we bought around 27,000 tonnes of it across roughly 52 million bottles.

This provides four principal opportunities for influence, in descending order of how directly we can pull them. Weight comes first, because fewer grams per bottle means proportionally fewer emissions and it is settled in the specification. Recycled content comes second, since a higher share of post-consumer glass lowers the emission factor and is usually negotiable in purchasing. Third is the carbon intensity of the glass plant itself, driven by its energy mix and furnace efficiency, which is real but harder for us to influence because we buy through bottlers rather than from glassmakers directly.

A fourth opportunity lies in alternative packaging formats. Unlike lightweighting or increasing recycled content, this involves moving away from glass altogether and adopting different packaging solutions where they are appropriate. While this has the potential to deliver substantial long-term emission reductions, it is only suitable for selected product categories and customer segments.

Glass packaging will remain an important part of our portfolio, which is why our immediate focus is on reducing the emissions associated with each bottle rather than reducing sales volumes. Our efforts therefore centre on lowering bottle weights and increasing recycled content, while continuing to test alternative packaging formats where they offer a viable solution. We have already been working with suppliers to identify opportunities for lighter bottles.

The next step is to obtain verified data from glass manufacturers on the actual environmental performance of their products. As with wine production, improving the availability and quality of supplier-specific data is a key objective of our Supplier Data and Improvement Programme.

Where our emissions come from

TRANSPORT

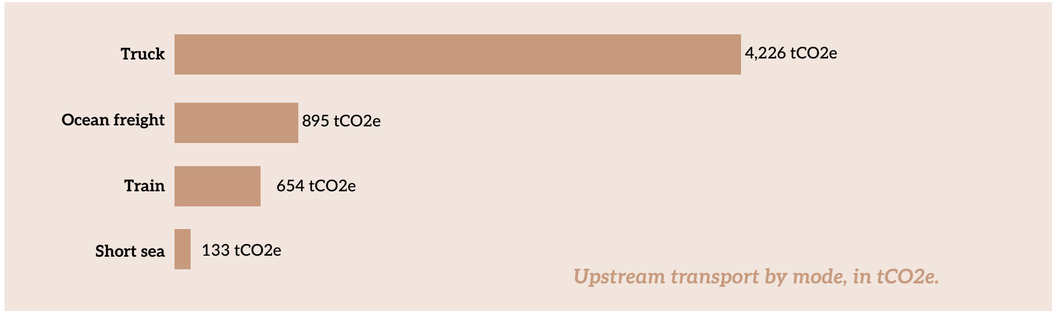
Upstream transport is our third hotspot. Around 95% of it comes from inbound movements, and road haulage carries around 70% of the total.

The main levers for reducing these emissions are the tonne-kilometres we generate (one tonne-kilometre is one tonne of product moved over one kilometre) and the mix of transport modes we use to cover them. Tonne-kilometres are driven by volume, distance and weight. As a result, lighter bottles reduce transport emissions as a co-benefit, while consolidating shipments lowers emissions without changing the product itself.

The transport mode mix is the more structural lever. Rail generates roughly one-fifth of the emissions per tonne-kilometre of road transport, while short-sea shipping sits between the two. When booking transport, we already prioritise intermodal routes, short-sea options and back-hauls where available. The next step is to expand these practices across a larger share of our transport lanes.

Supplier concentration provides an opportunity for targeted engagement. Two inbound carriers account for around 70% of our inbound truck emissions, meaning that engagement with a small number of partners can have a significant impact. Current reporting does not yet provide sufficient visibility at route and carrier level. We cannot yet consistently monitor emissions per lane or per carrier, which is why developing a transport dashboard and carrier scorecards forms part of our improvement plan.

Although outbound transport represents a smaller share of our total emissions, it remains an important part of the transition towards a lower-carbon value chain. In parallel with our inbound transport efforts, we aim to engage more closely with customers in the coming years to identify opportunities for further reductions. This may include more efficient delivery planning, shipment consolidation and shared sustainability initiatives.



Upstream transport by mode, in tCO2e.

Our targets and how we plan to get there

We have set greenhouse gas reduction targets in line with the near-term criteria of the Science Based Targets initiative, with 2025 as our base year and 2035 as our target year. Because we expect to keep growing, we assumed 5% annual growth in both turnover and product volume and took the conservative view that emissions rise one for one with volume. That is why the net reduction we must deliver is larger than the headline target.

Target	Base year value 2025)	Target year value[1] (2035)	Unit	Required gross[2] reduction	Required real[3] reduction
Scope 1 and 2, absolute	179	66	tCO2e	-63,3%	-63,3%
Scope 3 energy and industry, intensity	0,67	0,39	tCO2e per tonne of product	-63,3%	-42,4%
Scope 3 FLAG, absolute	31,637	21,992	tCO2e	-45,5%	-30,5%

1) The target year value takes scope coverage into account, which is 100% for Scope 1 and 2, and 67% for Scope 3 E&I and Scope 3 FLAG; 2) The total required reductions are the reduction percentages calculated through available SBTi tools; 3) Real reduction is calculated based on the base year value and target year value and excludes anticipated growth in emissions from increased business activity and output; 4) Exact reduction for intensity target is subject to change depending on our target output

Upstream transport by ships, in tCO2e

Our targets and how we plan to get there

Implemented and planned actions

Our Climate Transition Plan contains 23 measures. Some are core measures we are executing, others are conditional on validation, and a few are market developments we monitor rather than drive. Every measure has an owner, a set of actions, dependencies and an implementation plan. The ones that carry the most weight are these.

We build up in three phases. First come the enablers, quick wins and pilots: lighter bottles on our largest bottle families, transport emissions made visible per route and per transport carrier, and data requests to our largest wine and glass suppliers. Then the wider rollout, with lighter bottles across the full portfolio, inbound volume shifted to rail and short sea, and preference for lower-emission producers at contract renewal. Last come the system shifts, with alternative packaging where the pilots justify it and vineyard-level reductions through a mature Supplier Data and Improvement Programme.

MEASURE	WHAT IT DOES	MODELLED IMPACT (TCO2E)
Lighter bottles on our core volumes	Move our largest 0.75 litre bottle families towards a 420 gram (or lower) standard	2.400 to 3.700
Recycled content targets in packaging specifications	Set post-consumer recycled glass targets per bottle segment, differentiated by glass colour	2.600 to 3.700
Alternative packaging pilots	Bag-in-box and KeyKeg in segments where they fit, starting with foodservice	400 to 2.400
Preference for lower-emission producers	Weigh emissions in tenders, renewals and sourcing shifts where price and quality allow	400 to 2.500
Modal shift to rail and short sea	Move suitable inbound lanes off the road	200 to 900
Shipment consolidation	Higher fill rates, fewer part loads and fewer rush shipments	80 to 400
Guarantees of origin for our electricity	Green electricity for the building and, where possible, the lease fleet	115
Faster electrification of the lease fleet	New lease cars electric only, no fossil vehicles in the fleet from 2035	50
Supplier Data and Improvement programme	Programme for our largest glass and wine suppliers, with data requests, performance indicators and annual reviews	Enabler

Our targets and how we plan to get there

Remaining gap to target

The measures we have modelled take us past our Scope 1 and 2 target. With guarantees of origin for our building and lease fleet, the electrification of the fleet and our mobility policy, we expect to reach 48 tCO2e in 2035 against a target of 66 tCO2e. They do not yet get us to our Scope 3 targets. On the industrial part of our value chain we reach 22% against 42%. On agriculture we reach 3% against 30%.

The remaining gap within agricultural emissions is the most significant challenge. Reductions in a vineyard happen when a grower changes fertiliser practice, replants less often or gets more fruit from the same hectare.

We can pay attention to that when we buy and we can ask for the data, but we cannot make it happen from Waddinxveen. Closing the gap depends on our Supplier Data and Improvement Programme, on primary data replacing modelled averages, and on measures that do not exist in our plan yet. We will report the gap every year and will continue to evaluate suitable mitigation actions until it is eliminated.

In focus: taking weight out of the bottle

One of the most effective measures available to us relates to the packaging rather than the product itself. Our average bottle weighed 484 grams in 2025, and just over 50% of the volume we sell still leaves in bottles heavier than 420 grams.

Moving our largest 0.75 litre families to a 420 gram (or lower) standard would take around 3,600 tonnes of glass out of our purchasing, roughly one sixth of the total, across the 80% of that portfolio where it is technically feasible. This generates benefits both through reduced packaging emissions and lower transport-related emissions, because lighter bottles mean less weight on every truck coming north and less packaging to treat at end of life.

It needs bottlers to agree, customers to accept it and our own commercial team to back it, which is why it sits first on the roadmap. Looking ahead, we see several opportunities in 2026 to reduce glass weight from some bigger suppliers.

Sourcing differently

If almost all our emissions lie with our suppliers, then purchasing is our main climate instrument. Three things are changing in the coming years.

1

Carbon becomes part of the decision. We are going to build CO2 into sourcing, packaging and logistics business cases so that it is weighed alongside price, quality and service rather than considered afterwards.

2

Sustainability becomes a standing criterion. In tenders, contract renewals and sourcing shifts we take certifications and supplier performance into account. Our purchasing team will start to weigh local working conditions alongside price, quality and delivery times from 2026. Quality and cost still lead, and sustainability is a factor in the decision rather than a hard exclusion.

3

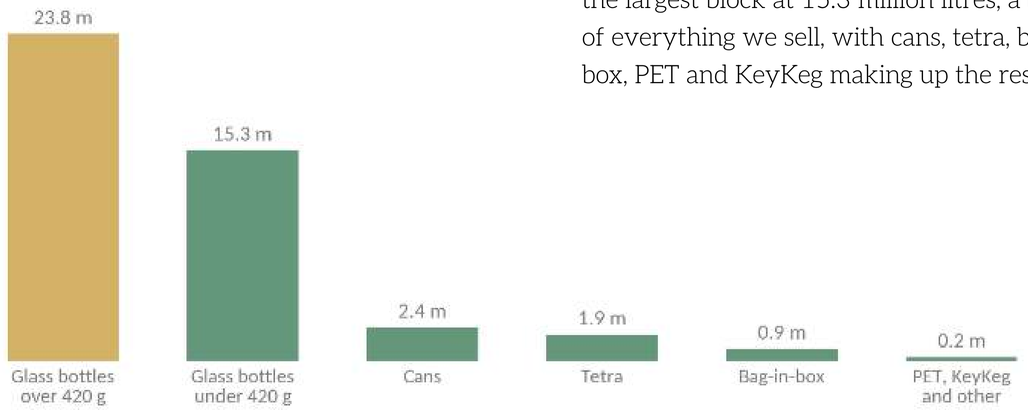
We are asking for real data. Most of our footprint currently rests on database averages. A reduction at a specific vineyard, glass plant or transporter only becomes visible in our numbers if that supplier shares its own figures. Looking ahead, we are investigating how to set up a dedicated Supplier Data and Improvement Programme, starting with our largest wine suppliers.

Pillar 2 **Packaging, resources and our own site**

A bottle of wine is mostly not wine, at least not from a carbon point of view. The glass around it accounts for more than a third of our value chain emissions, and it is the part of the product where a decision made in Waddinxveen changes something measurable. That makes packaging the centre of this chapter. The rest of it covers what we use, what we throw away and the small piece of ground our own site sits on.

Packaging is one of the areas where Delta Wines has a relatively high degree of influence over emissions. We do not choose how a vineyard is fertilised, but we do have a say in the packaging of our wine, and that choice carries around 21,000 tCO2e a year, almost all of it glass.

So we look at packaging with a single objective: to reduce material use while maintaining product quality and meeting customer requirements. In 2025 we sold 44.5 million litres, of which 20.7 million, 46.5%, went out in what we count as lower-carbon packaging. Glass bottles under 420 grams are the largest block at 15.3 million litres, a third of everything we sell, with cans, tetra, bag-in-box, PET and KeyKeg making up the rest.



Litres sold in 2025 by packaging format. Glass bottles of 420 grams and above are the balance of total volume.

The remaining volume represents the primary focus area for improvement. Just over 50% of our volume still leaves in bottles heavier than 420 grams, and across the roughly 52 million bottles we bought in 2025 the average weighed 484 grams. Reducing average bottle weight lowers emissions associated with glass production, transportation and end-of-life treatment. Together with our suppliers we are on an ongoing road to explore lighter bottles and alternative packaging, and the Climate Transition Plan will turn that into a target on our largest bottle families.

Weight is not the only handle. The glass we buy already carries a substantial share of recycled material. Based on the glass types in our 2025 purchasing data the weighted average is around 70%, ranging from 45% for some coloured glass to 80% for others. That figure comes from the recycled rates associated with the glass types we buy rather than from data our suppliers have confirmed, so verifying it and then raising it is what our recycled content measure is for. Modelled at around 95% where technically feasible, that measure is worth 2,600 to 3,700 tCO2e.

Beyond glass we buy some 2,500 tonnes of carton outer packaging and smaller quantities of aluminium, tetra and plastic. In total we place 29,469 tonnes of packaging on the market against 45,044 tonnes of product. This packaging intensity highlights a significant opportunity for further improvement, but with help from the upcoming European Packaging and Packaging Waste Regulation (PPWR) we are confident that this figure will decrease in the short term. The PPWR will introduce new requirements regarding the packaging we place on the market and the evidence we must provide to demonstrate compliance.

In 2026, Delta Wines will:

- Complete an impact analysis of the regulation for our portfolio.
- Develop an implementation roadmap to ensure timely compliance.
- Further support our sustainability objectives through:
  - Reduced packaging material use.
  - Increased recycled content.
  - Improved packaging recyclability.

These initiatives are aligned with our broader carbon reduction ambitions.

Circular economy and waste

We apply circular principles in three places and we are further along in some than others. We design material out, mainly by taking weight out of the bottle. We keep materials in circulation, since, based on the glass types we buy, around 70% of our glass already contains recycled material, our packaging is designed to be recyclable through existing streams, and we separate almost everything that leaves our own site. And we regenerate in a small way by composting garden and ditch-bank cuttings on site and returning the result to the soil in our grounds.

We do not yet have a reuse or refill system for our packaging, and we do not track the recyclability of every format we sell. Both are on our agenda for the coming years.

Our own operational waste is a small stream and we handle it well. In 2025 we generated 241 tonnes and kept 98.9% of it out of disposal. We produced no hazardous waste.

The residual stream is the only part we do not recycle. It is small, and further reductions depend primarily on improved waste segregation rather than additional infrastructure.

WASTE STREAM, 2025	Kilograms	Treatment
Paper and cardboard	168,000	Recycled
Glass	24,342	Recycled
Plastic	23,680	Recycled
Organic and biodegradable	22,479	Recycled
Residual	2,740	Not Recycled
Total, non-hazardous	241,241	n.a.
Total recycled or reused	238,501	98.9%
Hazardous waste	0	n.a.

Water

We used 710 cubic metres of water in 2025, all of it from the public drinking water network and all of it for sanitary and operational purposes. We do not extract groundwater or surface water and we have no water reuse or recycling systems in place.

According to the Aqueduct Water Risk Atlas of the World Resources Institute, Waddinxveen is in a low water stress area, so none of our withdrawal took place in a water-stressed area. We have no production processes that consume water significantly, so we do not report a separate consumption figure. We do not yet have visibility of water use in our supply chain, where wine growing makes it far more relevant than it is for us.

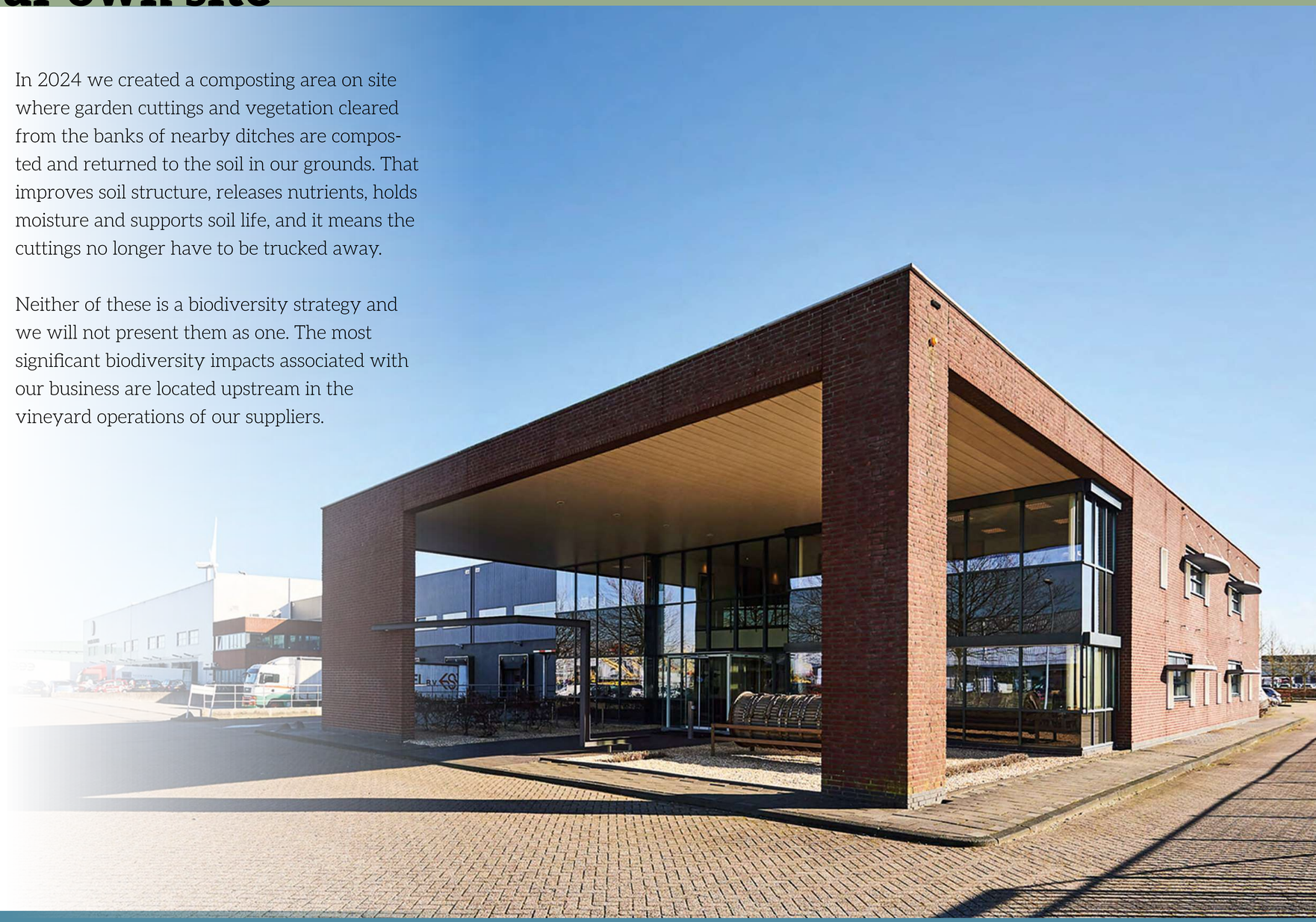
Biodiversity and our own site

We operate from three addresses on one industrial estate in Waddinxveen, together covering 3.17 hectares, of which approximately 0.1 hectares is green space. None of the three sites is located within a Natura 2000 area. The nearest biodiversity-sensitive area is Nieuwkoopse Plassen & De Haeck, a designated Natura 2000 site in the province of Zuid-Holland. Based on the location of the Coenecoop industrial estate in Waddinxveen, this Natura 2000 area is located approximately 10-15 km from the Delta Wines sites.

Biodiversity opportunities on an industrial estate are inherently limited, and one of the environmental problems in the Netherlands is the steady decline of insect populations as habitat disappears and pesticide use continues. So we did two small things. In June 2023 we installed a sedum roof on our pick-up location, which gives insects somewhere to be, holds rainwater and takes the edge off summer heat.

In 2024 we created a composting area on site where garden cuttings and vegetation cleared from the banks of nearby ditches are composted and returned to the soil in our grounds. That improves soil structure, releases nutrients, holds moisture and supports soil life, and it means the cuttings no longer have to be trucked away.

Neither of these is a biodiversity strategy and we will not present them as one. The most significant biodiversity impacts associated with our business are located upstream in the vineyard operations of our suppliers.



Pillar 3 **Our People**

Ninety-nine employees make this company work. Order pickers and warehouse team leads, supply chain planners, buyers, account managers and support staff. Around 25% of them work in the warehouse, where the physical risk sits, and the rest across sales, sourcing, supply chain and support. We invest in the expertise of our employees, because it is what lets us give our customers the best possible advice, and we aim for a safe, healthy and inclusive workplace where colleagues can develop and stay employable.

Our workforce in numbers

All figures as of 31 December 2025. All employees work in the Netherlands.

An employee turnover rate of 25.3% represents an area for improvement and remains a point of management attention. Two of the departures were retirements. The remaining turnover was mainly related to a competitive labour market and employees pursuing opportunities elsewhere. To improve retention, we are strengthening onboarding, increasing focus on employee development and engagement, and reviewing feedback from departing employees to identify improvement opportunities.

Delta Wines did not engage any self-employed workers who worked exclusively for the company in 2025. Agency workers were employed exclusively in warehouse operations, primarily to support order picking and container unloading during periods of increased workload. On average, approximately three agency workers were engaged throughout the year. All agency workers received the same onboarding, safety training, and product-handling instructions as Delta Wines employees and were expected to comply with the same operational standards and procedures.

Delta Wines invests in emerging talent and is happy to give students the chance to prepare for the job market, while we as a company also benefit from their efforts and valuable insights.

	MEN	WOMEN	TOTAL
Headcount	54	45	99
Full-time equivalents	51,27	39,36	90,63
Permanent contract	42	34	76
Temporary contract	12	11	23

AGE	MEN	WOMEN	TOTAL	SHARE
Under 30	11	5	16	16.2%
30 to 50	28	32	60	60.6%
Over 50	15	8	23	23,2%

	MEN	WOMEN	TOTAL
Employees who left during 2025	12	13	25
Turnover rate	22,2%	28,9%	25,3%
Sick leave, short term (under 60 days)	314 days	211,9 days	525,9 days
Sick leave, long term (over 60 days)	87,1 days	61,8 days	148,9 days
Sick leave as a share of available days	3,0 %	2,7 %	2,9 %

Health and Safety

One work-related accident was recorded in 2025, when a colleague sustained a minor injury involving a bruised rib. That is an accident rate of 1.1 per 100 full-time equivalents. The occupational health and safety service investigated and concluded that Delta Wines had acted in line with all applicable requirements and procedures and was not at fault. There were no fatalities and no cases of occupational illness.

Behind that number sits an active health and safety policy. We maintain an up-to-date risk inventory and evaluation with an action plan, and two appointed prevention officers are responsible for running it. We provide safety footwear in the relevant operational areas, repeat manual handling instructions and keep emergency response, safety instructions and incident procedures current. We also offer occupational social work support, guidance for ergonomic work at home and on site, and a policy on smoking, alcohol and drugs. Every incident is reviewed for what can be learned from it.

Delta Wines conducts regular training sessions for our Emergency Response (BHV) and First Aid (EHBO) teams to ensure they remain fully qualified, keep their skills current, and are ready to provide immediate support whenever required.

Fair work and Fair pay

Everyone at Delta Wines is covered by the collective labour agreement for the beverage industry and beverage wholesale sector, and everyone is paid at or above the statutory minimum wage. Both figures are 100% and we intend to keep them there.

We work with a transparent job and salary framework in which every role sits in a job group with an associated salary scale. Placement within that scale takes account of experience, age, education and background. Increases under the collective agreement apply equally to all roles, and colleagues can receive an additional annual increase based on performance and company results.

In 2025 our works council helped build this framework so that colleagues can see the salary range attached to their role and the routes open to them.

In addition to the collective agreement, Delta Wines offers a comprehensive package of employee benefits, including:

- An 8% holiday allowance;
- Participation in the Pensioenfonds Detailhandel pension scheme;
- Contributions towards commuting expenses and reimbursement of business travel costs;
- 25 days of annual leave for full-time employees;
- Statutory and special leave arrangements, including parental care and birth leave;
- A home-working allowance and the possibility to work in a hybrid setting; and
- Access to bicycle schemes, insurance benefits and staff purchases at reduced rates.

Delta Wines applies a role-based remuneration framework in which compensation is determined by job level, responsibilities, experience and performance. As the company employs fewer than 150 employees, disclosure of a gender pay gap metric is not required under the VSME Standard and is therefore not reported in this report.

Learning and development

Each year we draw up a training plan that identifies development needs across the organisation. Colleagues can request training through their manager and job-related training will be fully reimbursed. Development conversations run through the year and cover performance, ambitions, development needs and career options.

In 2025 we focused on three areas. Colleagues took a Business English course to work more easily in an international setting, a three-day sales training programme to strengthen customer focus and advisory skills, and an excise duty training programme to deepen knowledge of the rules we work under.

As a wine company we also invest in wine knowledge itself, and two colleagues obtained their Vinologist certification, deepening their knowledge of viticulture, winemaking, regions, grape varieties and food and wine pairing.

In 2025, employees received an average of 7 training hours per person. Training opportunities were provided equally across the workforce, resulting in an average of 7 training hours for men and 7 training hours for women.

A safe space to speak up

We want colleagues to feel valued, respected, safe and free to be themselves at work. Delta Wines does not tolerate violence, bullying or sexual harassment, and everyone is treated with respect and has equal opportunity regardless of race, colour, sexuality, nationality, religion, gender, age or disability.

Two confidential advisors are available to every colleague, deliberately one man and one woman so that employees can choose who they are most comfortable talking to. They are there for bullying, aggression or violence, discrimination and sexual harassment. For other work matters such as workload, promotion, contract, pay or leave the route is the line manager or Human Resources (HR), and the advisors will point employees there. Conversations are strictly confidential and can take place away from our premises, and a dedicated mailbox is accessible only to the two advisors.

One report was received through confidential reporting channels during 2025. The matter was addressed in accordance with the applicable procedures and was resolved without any need for further escalation. No other messages came in through the confidential mailbox. Alongside the confidential advisors, our works council of 6 colleagues represents a range of functions across Delta Wines and Global Wine Operations.

Beyond our own workforce

We are the official wine partner of War Child in the Netherlands. Together we select wines for their events and fundraising activities, which help keep their operating costs down, in line with their own commitment to spending as little as possible on overheads. Through sales of No House Wine we also contribute to Homeplan. Neither of these substitutes for what we do in our own supply chain, but both are things our employees believe in.

Our goals for our employees

We did not set formal, measurable employee targets for 2025. Setting these targets sits with our HR department and will follow from the company strategy that is currently being developed. These goals will mainly be in the context of job happiness, development, and work experience. We will report on employee targets once they have been adopted.

Pillar 4 Responsible business and our supply chain

We buy from 282 producers in countries with very different labour markets and legal systems. We cannot promise that nothing ever goes wrong somewhere in that chain. We seek to address these risks through clear expectations, supplier engagement and increasing due diligence. We ask questions, look at working conditions during supplier visits and are building the systems needed to follow up on this together with our producers.

How we are governed

Delta Wines has no supervisory board and no advisory board. Our management consists of three men, who report to the management of Viva Wine Group, our majority shareholder, consisting of two men and one woman. Viva Wine Group has a board of directors of six members, evenly split between men and women.

At management level below the board, 5 of our 14 managers are women. Recruitment decisions are based on qualifications, experience and suitability for the role. Where candidates are equally qualified, composition with the existing team is also considered. We have no recruitment policy that gives preference to specific groups.

GOVERNANCE BODY	MEMBERS	WOMEN	MEN	GENDER DIVERSITY RATIO
Delta Wines management	3	0	3	0
Viva Wine Group management	3	1	2	0.5
Viva Wine Group board of directors	6	3	3	1

Ratio calculated as number of women divided by number of men.

Business conduct and ethics

Our ethical business conduct policy applies to every employee regardless of position or contract, and managers are expected to lead by example. It covers how we comply with the law, how we treat colleagues, customers, suppliers and partners, conflicts of interest, money laundering, competition, privacy and confidentiality during and after employment.

On bribery and corruption our position is zero tolerance. Employees may not offer or accept cash or valuable gifts where doing so could create an actual or perceived conflict of interest, and any uncertainty regarding gifts or hospitality must be referred to the employee's manager. Beyond the policy, our key business processes are designed with segregation of duties, defined working procedures and authorisation controls, and they are audited regularly, so deviations are difficult to execute and quickly visible. Our majority shareholder has implemented an anti-corruption policy that applies across the group.

In 2025 there were no convictions for violation of anti-corruption or anti-bribery laws and no fines were incurred.

Speaking up about misconduct

Our whistleblowing procedure lets colleagues report suspected wrongdoing safely. Reports go to a member of the management board or, if the reporter prefers anonymity, to one of the two confidential advisors. Reportable concerns include criminal offences, breaches of laws and regulations, fraud, corruption, unethical conduct, conflicts of interest, risks to public health, safety or the environment, and the concealment or manipulation of information.

Every report is documented and acknowledged in writing, then passed to the managing director or finance director without naming the reporter. Within four weeks the reporter is informed in writing of the outcome and the steps taken. Anyone reporting in good faith is protected against disadvantage as a result. Once a year an anonymous summary of the number and nature of reports goes to the management team, Human Resources (HR) and the works council. No reports were submitted in 2025.

Human rights

We have a code of conduct for our own workforce covering child labour, forced labour, human trafficking, discrimination and accident prevention, and a complaint handling mechanism through the confidential advisors and the whistleblowing procedure described above. Delta Wines prohibits forced labour in any form.

In our supply chain, every supplier is required to sign our Terms of Engagement and comply with the general purchasing conditions of the Royal Association of Dutch Wine Merchants. Together, these requirements reflect internationally recognised standards, including:

- International Labour Organisation (ILO) conventions;
- The Universal Declaration of Human Rights; United Nations conventions on the Rights of the Child and the Elimination of Discrimination against Women;
- The United Nations Global Compact; and
- The OECD Guidelines for Responsible Business Conduct.

Suppliers are expected to prevent, identify and address risks related to:

- Child labour;
- Forced labour and modern slavery;
- Human trafficking;
- Discrimination and harassment;
- Unsafe working conditions; and
- Violations of freedom of association and collective bargaining rights.

During 2025 we were not aware of any substantiated cases in our own workforce or our direct supply chain, and no incidents required formal remediation, supplier suspension or contract termination on human rights grounds.

How we work with our suppliers

Oversight today runs through supplier qualification, contractual obligations and ongoing relationship management. We pay extra attention to countries and regions where social risks are higher, we ask suppliers for the relevant certifications available in their country of origin, and during supplier visits we look at working conditions, health and safety practice and how employees are treated. Concerns are discussed directly with the producer concerned.

We do not operate a dedicated supplier due diligence platform. Our insight depends on contracts, relationships and observations made during supplier visits, which is reasonable for a company our size and not sufficient for the scrutiny our customers are starting to apply.

In collaboration with our shareholder, Viva Wine Group, we adopted the amfori BSCI Code of Conduct in 2025. Looking ahead, our objective is to progressively engage Delta Wines' wine suppliers and encourage them to align with and formally endorse the principles and requirements set out in the Code. In 2026 we will participate in a supplier due diligence system that lets us assess and monitor risk across the chain, identify labour and safety issues early and work with the producers concerned on improvements.

Certified volumes

We monitor the sustainability performance of our supply chain at the level of Delta Wines B.V., which is the entity that selects products and makes sourcing decisions. Within Global Wine Operations we are not the product owner and are not involved in selecting producers or products, so these indicators cover Delta Wines B.V. only.

We sold 8.6 million litres, 19.3% of our volume, from countries considered to present elevated social risk, mostly Italy and Chile with smaller volumes from South Africa, Argentina and Bulgaria. Around 10% of that volume came from producers audited and approved against a recognised standard.

South Africa is where we can be most specific, since 64.7% of the volume we sold from there came from producers certified by the Wine and Agricultural Ethical Trade Association, which gives assurance on fair labour practice, employee welfare, working conditions and ethical conduct. The remaining third of our South African volume is where our attention goes next.

CERTIFIED VOLUME SOLD, 2025	LITRES	SHARE OF TOTAL VOLUME
Certified organic (including biodynamic)	1.696,238	3.8%
Fairtrade certified	567,876	1.3%
Fair for Life certified	66,932	0.2%

Product safety and quality

We strive for the highest quality across the whole chain, and certification is how we hold ourselves to it. We are certified at IFS Broker and IFS Logistics, Delta Wines maintained a Higher Level score (above 95%) for several consecutive years now. IFS supports our traceability, food safety, food defence and authenticity processes.

We are SKAL certified for organic products and Demeter certified for biodynamic products, which supports the integrity and traceability of what we sell as sustainably produced. Delta Wines is a Registered Wine Merchant of the Royal Association of Dutch Wine Merchants, whose audit covers supplier selection, traceability, wine training for employees, workplace safety and sustainability.

We engage Meron to conduct independent laboratory analyses and product testing against product specifications, food safety requirements and regulatory compliance. No product safety incidents were reported in 2025.

Responsible consumption

Wine is a product with an important social and cultural role in many markets, and alcohol should be enjoyed responsibly. We support moderate consumption, comply with alcohol regulations, market our products in line with industry standards and support efforts to prevent underage drinking. In 2025, 3.2% of the wine volume we sold was alcohol-free, meaning a maximum of 0.5% alcohol by volume in line with European rules, and 4.0% was low-alcohol, between 0.5 and 8.5%.

DELTA WINES

Appendices

Reporting period 1 January to 31 December 2025.

Appendix A. Basis for Preparation

Reporting module and period

This report has been prepared in line with the standard for Voluntary Sustainability Reporting by non-listed Small and Medium-sized Enterprises (VSME), applying both the Basic module (disclosures B1 to B11) and the Comprehensive module (disclosures C1 to C9). The reporting period is 1 January to 31 December 2025 and aligns with our financial year.

The report has been prepared on a consolidated basis for Delta Wines B.V. and the entities under its control in the Netherlands. The international subsidiaries of Delta Wines International in Belgium, Poland, the Czech Republic and Finland are outside this reporting boundary. Sustainability indicators relating to producers and products are monitored at the level of Delta Wines B.V. only, because that entity is responsible for product selection and sourcing decisions.

Sustainability certifications

SKAL (Delta Wines B.V. and Global Wine Operations B.V.), the official Dutch proof that a company complies with European legal requirements for organic production, mandatory for organisations that produce, process, package, import, trade or store organic products.

Demeter (Delta Wines B.V.), the international quality mark for biodynamic agriculture and food production, applying stricter requirements than standard organic regulation.

International Featured Standards Broker and IFS Logistics, standards for product quality, safety, traceability and supply chain management.

Registered Wine Merchant of the Royal Association of Dutch Wine Merchants, reassessed every four years.

Revenues from certain sectors and exclusion from EU reference benchmarks

Delta Wines derives no revenue from controversial weapons, from the cultivation or production of tobacco, from the fossil fuel sector, or from the production of pesticides and other agrochemical products. We are not excluded from any European Union reference benchmark aligned with the Paris Agreement.

Information omitted

One datapoint required by disclosure B1 has been omitted for reasons of confidentiality, the size of the balance sheet. Turnover is disclosed, so the greenhouse gas intensity required by disclosure B3 can be calculated.

Turnover in this report is the net turnover of the entities listed above for the financial year 2025, as reported in the 2025 financial statements.

Disclosure C4 on climate risks is not reported. That disclosure applies where an undertaking has identified climate-related hazards and transition events, and we have not yet conducted a climate risk assessment. Disclosure B10 on the gender pay gap is omitted, which the standard permits below a headcount of 150.

Entities included

ENTITY	ADDRESS	BASIS
Delta Wines B.V.	Exportweg 8, 2742 RC Waddinxveen	Parent
Delta Wines Nederland B.V. (DGS Wijn)	Exportweg 2, 2742 RC Waddinxveen	100% owned
Coenecoop Winetraders B.V.	Exportweg 2, 2742 RC Waddinxveen	100% owned
Pallas Wines B.V.	Exportweg 2, 2742 RC Waddinxveen	100% owned
Global Wine Operations B.V.	Exportweg 4, 2742 RC Waddinxveen	100% owned
NoHouseWine B.V.	Noorderstraat 92, 1017 TW Amsterdam	Minority stake of 5%, not consolidated
Rock and Rolle Holding B.V.	Kruisstraat 21, 7751 GH Dalen	Minority stake of 30%, not consolidated

Company information

Legal form	Private limited liability company (besloten vennootschap, B.V.)
NACE code, Delta Wines B.V.	64.21, activities of financial holding companies
NACE code, Delta Wines Nederland B.V.	46.34, wholesale of beverages excluding dairy products
NACE code, Global Wine Operations B.V.	52.21, support services for land transport
Turnover	EUR 190,534,340
Employees	99 headcount, 90.63 full-time equivalents
Primary country of operation	The Netherlands
Sites owned, leased or managed	Exportweg 2, 4 and 8, 2742 RC Waddinxveen, the Netherlands

Appendix B. **How we chose what to report**

Delta Wines worked through the topics in the VSME standard and kept the ones that matter for a wine importer and distributor, then grouped them into the four pillars of this report.

TOPIC	PILLAR	WHY IT IS RELEVANT TO US
Climate change, energy and greenhouse gas emissions	1	Almost all our impact belongs here, and almost all of it sits in the chain
Responsible sourcing	1	If Delta Wines wants lower emissions, it has to buy differently
Packaging and circularity	2	Glass is our single largest packaging material and our fastest technical lever
Resource use and waste	2	Delta Wines puts close to 30,000 tonnes of packaging on the market each year
Water	2	Limited, since Delta Wines uses water for sanitary and operational purposes only
Biodiversity	2	Limited on our own site, relevant upstream where Delta Wines does not yet have data
Pollution of air, water and soil	2	Not relevant. Delta Wines is not an industrial installation covered by the Industrial Emissions Directive, Delta Wines holds no ISO 14001 or EMAS certification, and we have no obligation to report pollutant emissions
Own workforce, health and safety	3	A warehouse and office workforce of 99 employees
Fair pay, collective bargaining and training	3	Everyone is covered by a collective labour agreement
Human rights in our own workforce and our chain	4	Delta Wines buys from countries with elevated labour risk
Business conduct and anti-corruption	4	Integrity is what a supplier relationship runs on
Product safety and quality	4	Delta Wines sells food products and is certified for it
Responsible consumption	4	Delta Wines sells alcohol
Climate risks		Not reported this year. The disclosure applies where climate-related hazards and transition events have been identified, and Delta Wines has not yet conducted a climate risk assessment

Appendix C. Greenhouse gas methodology and assumptions

Our 2025 footprint was calculated in line with the Greenhouse Gas Protocol Corporate Standard, the Corporate Value Chain Accounting and Reporting Standard, the Science Based Targets initiative Corporate Net-Zero standard and the guidance on forestry, land and agriculture. It was prepared with support from Factor Delta. 2025 is our base year.

Organisational and operational boundaries

The inventory is prepared at the level of Delta Wines B.V. using a financial control approach, consistent with our financial reporting. All entities owned and financially controlled by Delta Wines in the Netherlands are included. Our minority shareholdings of 5% and 30% are not financially controlled and are therefore not in Scope 1 and 2, and are accounted for in Scope 3 category 15.

All Dutch entities operate from Exportweg, Waddinxveen, where office, warehousing and logistics activities take place. Global Wine Operations provides logistics, warehousing, customs and excise handling and inventory management services for clients and for the other Delta Wines entities. Because the wines and spirits it purchases are recorded as inventory on its balance sheet and it bears the financial risk, Global Wine Operations is the economic owner while the products are held and distributed, so the emissions from producing them are included in Scope 3 category 1.

Warehousing energy within categories 3.4 and 3.9 was found to contribute around 1% of total Scope 3 emissions and was excluded on materiality grounds, in line with a 5% significance threshold.

CATEGORY	INCLUDED	JUSTIFICATION FOR EXCLUSION
3.1 Purchased goods and services	Yes	
3.2 Capital goods	Yes	
3.3 Fuel- and energy-related activities	Yes	
3.4 Upstream transportation and distribution	Yes	
3.5 Waste generated in operations	Yes	
3.6 Business travel	Yes	
3.7 Employee commuting	Yes	
3.8 Upstream leased assets	No	No assets were leased from third parties during the reporting period
3.9 Downstream transportation and distribution	Yes	
3.10 Processing of sold products	No	We sell finished food products that are not further processed by third parties
3.11 Use of sold products	No	There are no use-phase emissions associated with the consumption of wine and spirits
3.12 End-of-life treatment of sold products	Yes	
3.13 Downstream leased assets	No	We owned no leased assets during the reporting period
3.14 Franchises	No	Not applicable in the reporting period
3.15 Investments	Yes	

Data sources and quality

Activity data was used for Scopes 1, 2, 3.1, 3.3, 3.4, 3.5, 3.6, 3.7, 3.9, 3.12 and 3.15. Spend-based data was used for non-product purchases within Scope 3.1, such as information technology, training, office supplies and catering, and for Scope 3.2 capital goods, because no activity data was recorded in the reporting period.

Scope 1. Natural gas invoices and fuel transactions, specifying fuel type, application and quantity. All petrol used by lease cars, both combustion and hybrid, is included.

Scope 2. Electricity invoices and charging transactions, specifying source, application and quantity. Electricity used by full-electric and hybrid lease cars is included. Solar electricity is generated by photovoltaic panels on our own roof, and only the share consumed on site is included, with no avoided emissions assigned to surplus production.

Scope 3.1. Core products are split into product content and packaging weight and calculated separately. Product content data comes from purchase overviews with volumes, item numbers, countries of origin and product details, categorised using the classifications in our enterprise resource planning system. Packaging weights come from the same system, multiplied by quantities purchased and categorised by material type. **Scope 3.4 and 3.9.** Inbound and outbound data from purchase and sales overviews, specifying supplier and client addresses, transport mode and weight transported. Road and rail distances were calculated automatically from addresses, and sea distances were derived from a sea distance application and converted to kilometres.

Scope 3.5. Contractual agreements with waste handlers, including waste type, container weight and treatment method.

Scope 3.6 and 3.7. Travel overviews for flights, car rentals and hotel stays, and a questionnaire to all employees for commuting modes and distances, adjusted for holidays. Kilometres driven in company lease cars are excluded from Scope 3 because they are already reported in Scope 1 and 2.

Scope 3.12. Average packaging weights from the Dutch packaging tax calculation model, multiplied by quantities sold per destination country, with European waste statistics used to determine treatment types per packaging type.

Emission factors for Scope 1 and 2 come from co2emissiefactoren.nl, the official Dutch source. Scope 3 uses the Agribalyse 3.2 and Idemat 2025 life cycle inventory databases for activity-based data and EXIOBASE 3.3.16 for spend-based data. Because published life cycle assessments for distilled products are limited, several fast-track assessments were created to reach sufficient data quality.

Allocation and avoided emissions

No allocation of primary data was required. The cut-off approach was applied for waste in categories 3.5 and 3.12, so primary production of materials is fully allocated to the first user, recycled materials carry only the impact of the recycling process, and no credit is given for providing recyclable material. Avoided emissions from recycling or energy recovery are not included. The databases used apply economic allocation to co-products, with physical allocation only where co-products are highly similar in function.

Recalculation

In line with the requirements of the Science Based Targets initiative we assess annually whether the base year needs to be recalculated. Recalculation is triggered by structural changes such as mergers or acquisitions, changes in calculation methodology or data sources, improvements in primary data quality, or changes to inventory or target boundaries that exceed a 5% significance threshold.

Energy conversion

Energy consumption in megawatt hours was derived from the same activity data. Natural gas was converted at 31.65 megajoules per cubic metre and petrol at 32.47 megajoules per litre. Electricity is reported as metered. Purchased electricity is classified as non-renewable because no guarantees of origin are attached to the contract, and solar electricity generated and consumed on site is classified as renewable.

Appendix D. **VSME index**

This report is organised around four pillars rather than around the order of the VSME standard. The index below shows where each disclosure is reported, and states plainly where a disclosure is not reported and why.

DISCLOSURE	WHERE IT IS REPORTED	STATUS
B1 Basis for preparation	Appendix A	Reported
B2 Practices, policies and future initiatives	Our approach to sustainability; each pillar	Reported; no formal employee or circularity targets set yet
B3 Energy and greenhouse gas emissions	Pillar 1, Our carbon footprint and The energy behind it	Reported, including Scope 3
B4 Pollution of air, water and soil	Appendix B	Not applicable, stated
B5 Biodiversity	Pillar 2, Biodiversity and our own site	Reported
B6 Water	Pillar 2, Water	Reported
B7 Resource use, circular economy and waste	Pillar 2, How we think about packaging and Circular economy and waste	Reported
B8 Workforce, general characteristics	Pillar 3, Our workforce in numbers	Reported
B9 Workforce, health and safety	Pillar 3, Health and safety	Reported
B10 Workforce, remuneration, collective bargaining and training	Pillar 3, Fair work and fair pay and Learning and development	Partly reported; gender pay gap omitted below the 150-employee threshold
B11 Convictions and fines for corruption and bribery	Pillar 4, Business conduct and ethics	Reported
C1 Strategy, business model and sustainability-related initiatives	About Delta Wines; Our approach to sustainability	Reported
C2 Description of practices, policies and future initiatives	Our approach to sustainability, How we steer this; each pillar	Reported
C3 GHG reduction targets and climate transition	Pillar 1, Our targets and how we plan to get there	Reported
C4 Climate risks	Appendix A, Information omitted	Not reported; no climate risk assessment conducted
C5 Additional workforce characteristics	Pillar 3, Our workforce in numbers; Pillar 4, How we are governed	Reported
C6 Human rights policies and processes	Pillar 4, Human rights	Reported
C7 Severe negative human rights incidents	Pillar 4, Human rights	Reported
C8 Revenues from certain sectors and exclusion from EU reference benchmarks	Appendix A	Reported
C9 Gender diversity ratio in the governance body	Pillar 4, How we are governed	Reported

Topics we have chosen to add

TOPIC	WHERE IT IS REPORTED
Packaging portfolio and lower-carbon formats	Pillar 2, How we think about packaging
Certified volumes: organic, Fairtrade, Fair for Life, WIETA	Pillar 4, Certified volumes
Supplier due diligence	Pillar 4, How we work with our suppliers
Product safety and quality	Pillar 4, Product safety and quality
Responsible consumption, alcohol-free and low-alcohol	Pillar 4, Responsible consumption
Responsible consumption, alcohol-free and low-alcohol	Pillar 3, Beyond our own workforce

How our reporting will grow

Our reporting will become more complete in the coming years. As the underlying programmes mature and reliable data becomes available, we expect to add disclosures on packaging compliance and recyclability, on the certified share of the paper and board we use, and on the social performance of our producers against the amfori BSCI Code of Conduct.

DELTA WINES

We love wine, we live wine!