

SUSTAINABILITY AT DAKLAPACK

At DaklaPack sustainability plays an increasingly significant role. Sustainability for us is divided in four spearheads. One of them is knowledge. At DaklaPack we are aiming to make a difference through transparent and honest communication about our products and their ESG impacts. This can only be achieved through profound research and acquired knowledge, backed up by scientific data, to help our clients choose for more sustainable packaging solutions. Furthermore, sustainability at DaklaPack is represented throughout our product portfolio. Meaning that we are focused on increasing sustainable, innovative alternatives and promoting their availability.

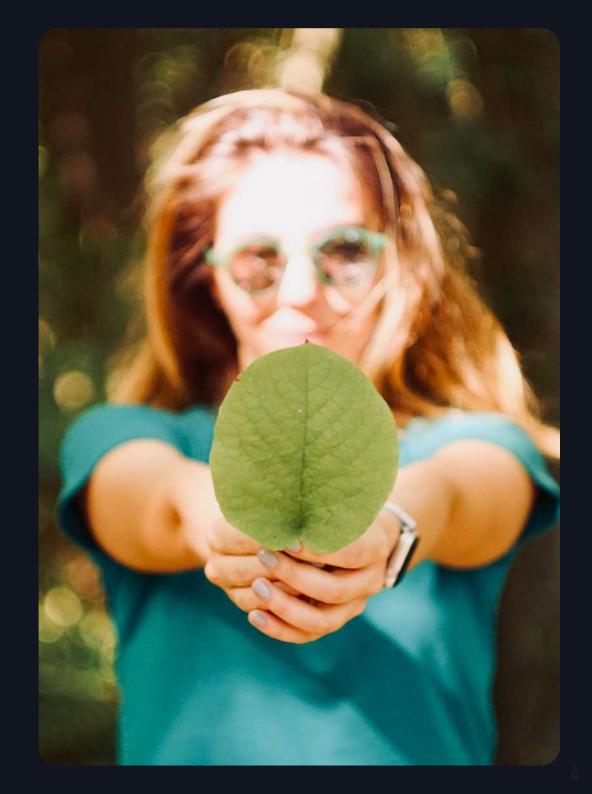
Furthermore, at DaklaPack we are aiming to decrease our ESG impact throughout our supply chain, we are reducing our CO2 footprint and create sustainability awareness at employee events. Finally, we are aiming to stimulate the recycling infrastructure by working with recycled materials and packaging designed for recycling.

With our first sustainability report on the year 2021 we are aiming to start an appropriate data collection to assess our impact and set goals according to our findings. Meanwhile we aim to use this report as a tool of communication with our stakeholders and simultaneously utilize it internally to track our process over the next years.

Published on the 20th of December 2022 This CSR report was created with reference to the GRI standards.

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1. FOREWORD

Dear readers,

Plastic packaging is often connotated to being harmful to the environment and to human health. It is connected to the plastic soup, and greenhouse gas emissions emitted through incineration due to their unrecyclable design. However, we, as a society, are still dependent on (plastic)packaging, may it be to increase the shelf life of a product and to prevent food waste or to transport human specimen safely without risking yet another pandemic. At DaklaPack we are aware of this dilemma and we are aiming to counteract it.

The main issue we see is the design of the current packaging. The multi-material character, the use of carbon black, and issues with the dimensions, are all factors connected to packaging not getting mechanically recycled. Additionally, as a plastic packaging manufacturer and distributor, we are first and foremost considered as "the problem". However, as a society, our everyday dependencies make it currently impossible to move away from it entirely. Thus, we are striving for innovation and we are demanding change by redesigning our packaging and being mindful about the suppliers we work with and thus, being part of the solution too. We are in direct contact with our customers and are able to influence their material and design choices. Additionally, we are considering different sorting and recycling infrastructures and capabilities in our targeted end-markets through the adjustment of our packaging design, to ensure suitable end-of-life options are available. A lack of consent emerging legislation in the EU and US, however, makes it challenging for the industry to operate efficiently and for us to design our packaging adequately. We are, nevertheless, working towards finding the right path.





The year 2021 has been very interesting for us. Firstly, we were glad to welcome our colleagues back in the office after months of working intensely from home. Secondly, we started focusing on a sustainability driven growth strategy through impressive product innovations, thorough market research, and a variety of business opportunities in existing and new markets. We are exploring not only alternative raw materials but also entirely different business models including reusable packaging, and enhanced infrastructure and systems behind it. Our responsibility towards future generations and our planet does not stop at our product range but also includes our way of operating our business. In 2021 we have made significant progress towards enhancing sustainable packaging knowledge within the DaklaPack Group, so as in reducing our footprint and expanding our sustainable partners and projects we participate in.

We believe, that openness and knowledge towards new materials, technologies and innovations will help us support, and be a relevant actor in a circular economy. We are recognizing our responsibilities in assessing and mitigating our 1ESG impacts while transparently communicating our strategies to our stakeholders.

We are looking forward to this journey together with you.

Sincerely,

Dave Klaassen CEO

¹ESG: Environmental, Social and Governance impacts

2. A YEAR IN A REVIEW

The year 2021 has been a beautiful and intense year for DaklaPack.

The packaging business experienced great growth. There was a much higher demand for packaging this year partly due to the Covid situation that affected us all. We were able to serve this demand thanks in part to our wide standard assortment. Medical was able to fully serve hospitals and labs with its medical shipping solutions and swabs. The Green Mission has been upgraded and several environmentally friendly packaging products have been added to our range.

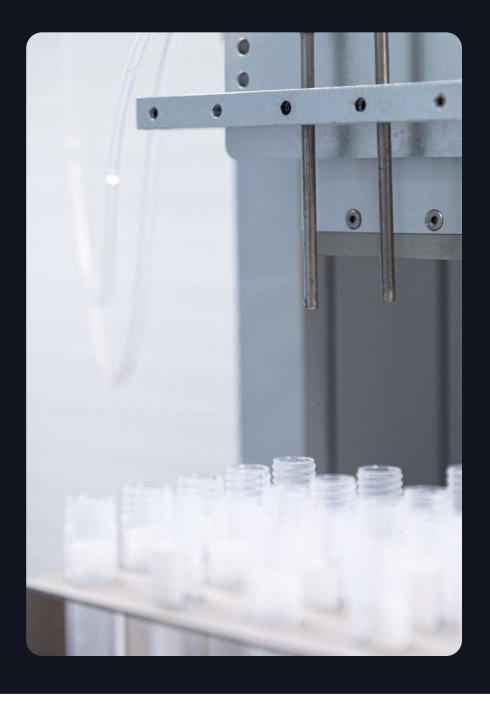
DaklaPack filling has added the an additional branch, besides food and non-food we are now also able to fill medical products, especially liquids.

In the US, in addition to the existing branch in New Jersey, an additional branch was set up in San Diego, with no physical presence of existing people. Daily, this production site has been able to produce thousands of kits.

The laboratory has experienced tremendous growth this year, going from a small startup to a mature operation that involved analysis seven days a week, 16 hours a day. And in the process, the ISO 15189 has been obtained.

In Clinical Trials and manufacturing, we also broke records in the number of kits and packages made daily. For the first time, we had to work full two shifts and Saturdays to get all the assembled kits to our customers on time.

We are looking forward to 2022!



3. INTRODUCTION DAKLAPACK B.V.

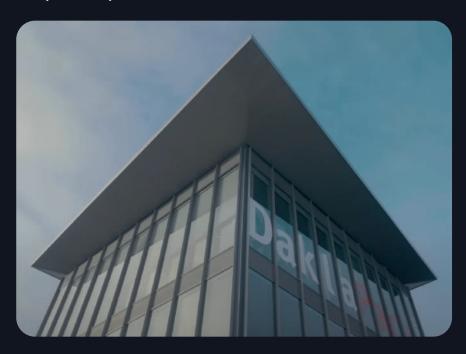
The DaklaPack is a sole proprietorship, based in Lelystad, the Netherlands. We are operating in China, Europe and the US with offices in the Netherlands, Belgium, France, Germany, UK, Scandinavia and the US (east and west coast). In 2021 we employed an average of 311 employees with a revenue of around 90 million Euros.

At DaklaPack, we mainly produce flexible plastic packaging. Our specialties lie in laminates, specimen collection kits, medical packaging, envelopes and industrial packaging. We are able to provide customers with a variety of stock items but are also able to adjust all items based on the customers wishes. Roughly four years ago we experienced a shift in the clients' interests towards more sustainable packaging. Ever since then we have worked on creating a sustainable portfolio.

We envision to create a holistic range of sustainable products that can eventually substitute all unsustainable packaging. We define unsustainable as packaging made from finite resources that is designed in an unrecyclable or non-compostable way and thus cannot be part of the circular economy. Our idea is to create a product range in which we work with renewable raw materials such as corn, sugarcane or paper, design our plastic packaging in a way that it can get recycled or (industrially) composted (to capture food-waste) in current infrastructures, work with recycled materials and invest in reusable alternatives. In short: sustainability in plastics for DaklaPack means an increase in material circularity and a move away from non-renewable materials.

Additionally, we are aiming to reduce our ESG impacts as much as possible. We have conducted an impact assessment, which is also the base of this report, a stakeholder analysis, focused this year on DaklaPacks' employees, a CO2 footprint assessment and set reduction goals based on that. We have furthermore started research and investments in social and environmental projects which will be elaborated on further in the report.

The reporting period is from the 1st of January 2021 through the 31st of December 2021. Future reports will be published every second year.



3.1 DaklaPack's Supply Chain

The DaklaPack manufactures her products as well as works and collaborates with a variety of suppliers. For our outsourced products, we most commonly work with manufacturers but also with wholesalers and in some cases with brokers. Additionally, we are also working with a variety of service providers such as financial, IT and logistic services.

We calculated that DaklaPack Europe has approximately 800 creditors which, in the widest sense, can be considered suppliers in 2021. We purchased raw-materials, semi-finished goods and trade goods from around 200 suppliers of which the majority are manufacturers whom are not categorized further by us.

We maintain close relationships with the majority of our suppliers and have built long lasting relationships with them already for several years. Additionally, our supply chain is mainly concentrated in Asia and (western) Europe.

In China, DaklaPack has a joint venture with a manufacturer. This relationship has been established in 2005 and we have continuously invested and relied on the relationship.

DaklaPacks' customers are mainly spread across Europe and the US. Many of our customer relationships are long term and based on special contracts and prices. We supply B2C and B2B.

Long term relationships are especially important to us as we can build a trusting bond with our customers and suppliers and rely on a honest and transparent communication to ensure the quality of our products and materials used.



3.2 DaklaPacks' employees in 2021

Our employees play a significant role for our business to run successfully. We value each and every member of our team and we appreciate the individual, the significant knowledge they bring and enhance at DaklaPack. Their knowledge and experience can not only bring the company forward but it also enhances and stabilizes our customer relationships. The work our employees do is essential for us to be visible on different platforms such as fairs or social medias and they enable our friendly, open and easy going, yet professional, working culture.

For the sake of this report, we have distinguished our employees between external workers, which included for instance production workers and projects, and DaklaPacks' employees. In 2021 we employed an average of 141 individuals (not differentiated by gender in our overview) externally and an average of 170 individuals as DaklaPacks' own employees, 52% were female and 48% male. The external employees are counted as individuals. DaklaPacks' own employees are counted in FTE (full-time equivalent). For comparing purposes we are using, in this report, the average individual numbers for DaklaPacks' own employees as well. All employees can select their gender in their registration (female, male and X). In 2021 one external employee selected X. In our stakeholder analysis however, two individuals selected that they are non-binary. Since this analysis was done anonymous we can only highlight the disparity in our data.

In our calculations and this report we will use the answers that were given in the contracts rather than in the stakeholder analysis as we perceive the contracts to be more official and valid. However, we do want to make sure, to give everyone the

option to choose their gender which they can also adapt whenever they like.

In total, DaklaPack Europe employed in 2021 on average 311 individuals. The numbers were calculated in an average, to include fluctuation. Fluctuation can especially be seen in 2021 due to COVID19. DaklaPacks' business, especially in the medical sector, as well as in medical kits, increased significantly and thus an increase in employees was noted in a short term.

The data was collected through the contracts sent out to the employees and stored in an excel overview. For the next year, the data will be more easily accessible through our new employee portal system and we will thus have a more detailed overview of fluctuation and averages throughout the year.

In our foreign offices we counted, four full-time employees in the French office, two female and two male. The Belgium office counted two full-time employees, both male, and the German office counted two full-time employees one female and one male. The office in the New Jearsey employed 15 people of which eleven were female and four male. In the San Diego office 16 people were employed of which seven were female and nine male. In China, DaklaPack employed five employees in 2021, three female and two male. Most of DaklaPacks' employees are production workers. The other approximate half are office workers, divided in sales, warehouse, supply chain, finance, marketing, IT, quality and legal.

4. GOVERNANCE

4.1 Management Team of DaklaPack

Management Team (MT) is the senior executive power of the DaklaPack. DaklaPacks' Management consist of eight members. The diversity of this group is represented through a variety in their ages (20s-60s) and their variety in backgrounds. This includes different departments such as sales, finance, production and supply chain. Additionally, Management is represented in different entities including Europe, DaklaPack US, filling, Clinical Trails, HowAreYou Diagnostics, and production. Management is responsible for decision-making and supervising DaklaPacks' social, environmental and economic impacts. All of the members of Management are male and fulltime contract employees.

Additionally, DaklaPacks' CEO is the highest governance body and is an equal member of the senior executive power.

New members of the MT are most commonly internally selected. The selection depends on previous work and detected talent plus their contribution to the existing team. A potential candidate is usually pointed out by the CEO and is then thoroughly analyzed and reviewed through the existing MT.

The Management Team represent different departments and thus their employees. Diversity, based on gender, or age, is desired, however it is not considered a critical selection criteria and the emphasis is set on talent and contribution to the team. The members of the MT do not receive a specific benefit for being a member. There are no conflicts of interests in DaklaPacks' MT. However, to prevent a potential conflict of interest, a non-competitive clause is added in every

employeescontract (not only Management) to ensure intangible knowledge, customer connections and working practices to stay with DaklaPack for a certain period of time.

Additionally, there are no cross-board membership conflict of interests nor cross-shareholder conflict of interests with suppliers and other stakeholders. At DaklaPack we have an independent accounting and quality team and an independent board of advisors.

4.2 Remuneration of management

The remuneration processes for members of Management does not differentiate from those of the employees. The members have a fixed salary and a quarterly or yearly bonus for some positions, based on the company results. These policies, however, are not related to the objectives and performance of the members regarding the organizational impact on the economy, environment and people. The overarching goal is to comply with all laws and obligations, which is also expected from our stakeholders.

The remuneration policies at DaklaPack are based on market circumstances and individual knowledge and experience. Since the CEO is the shareholder and part of the MT, the remuneration is discussed, monitored and set internally within that group. Input is requested from the middle management and proposals are agreed upon before middle management shares this with the employees. Additionally, the independent board of advisors is consultant by the CEO to assess if the total amount spent on remuneration is representative for the company structure.

4.3 Managements strategies towards sustainable development

4.3.1 Our packaging

The senior executive power, the MT, has put an increasing amount of resources into sustainable development, which is referred to as our 'Green Mission'. We are aiming to position ourselves as market leaders of a holistic sustainable product range, offering solutions with a decreased environmental impact. We are aiming to achieve this by designing our packaging to be able to get recycled in current infrastructures. Thus, we have invested in an intense market research, assessing the technological trajectories concerning sustainable packaging and their stage of development. We have done this market research for multiple countries, including the US, the Netherlands, Germany, France and the UK. Additionally, we have assessed our resources and capabilities to adjust our processes and products to the most prevailing technological trajectory.

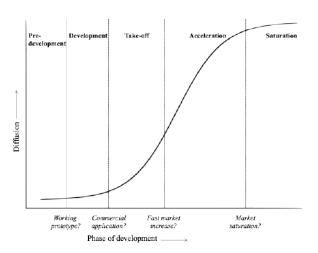


Figure 1: Phases of development

Source: Hekkert, M.P., Suurs, R.A.A, Negro, S.O., Kuhlmann, S., Smits, R.E.H.M. (2011). Technological Innovation system analysis, a manual for analysts. Utrecht University, Faculty of Geosciences, 3-13.

We have concluded that mechanical recycling is most developed in most countries, however, the design guidelines, recycling infrastructures and collection rates are not homogenous throughout our target countries. We have therefore also invested in research about the different requirements in these countries for flexible plastic packaging to get recycled and we are now well prepared to adjust and give transparent advice to our customers to enable them to make a sustainably conscious decision on their packaging.

Unfortunately, mechanically recyclable packaging options might not be possible to use for some products, due to barrier needs for example. Thus, we are aiming to consider all products requirements individually and asses our solutions based on that. Hence, we are also investing in alternative raw-materials. Meaning that we are focusing on offering bio-drop in plastics

which can substitute fossil-based plastics such as LDPE and fit perfectly in the current recycling infrastructure. Additionally, we are focusing on creating (industrially) compostable packaging, which can be an interesting solution to capture food waste. Lastly, we are also investing in using post-consumer recycled (PCR) materials for non-food contact packaging and reusable packaging to enhance a closed-loop circular economy.

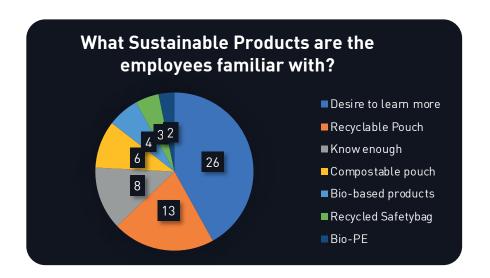
Throughout the whole process, the MT has encouraged all advancements and investments. Management also reviews and approves the reported information. Several members were included in the data collection process and overseeing the

4.3.2 Our employees

In 2021 we have established our first employee survey to assess our employee's needs, desires, and worries but also to consider their vision and opinions on sustainability in connection with DaklaPack and DaklaPacks' responsibilities. This survey will be done annually to keep track of changes or new issues and ideas. The outcomes of this process are reported through a detailed summary, including actual numbers and percentage to make it comparable for the next years.

A total of 62 employees out of 170 recipients replied. The responses varied in gender, 64% were male, 33% female and 3% non-binary. Thus, a higher ratio of males participated in the survey as in 2021 the ratio between male and female employees were approximately equal. We received responses from all age groups, however, predominately from the younger generations (21-29). Furthermore, almost half of the respondees were part of the sales team. However, sales also represents the largest the department at DaklaPack. Additionally, not one respondee answered that sustainability is not an important topic for DaklaPack. However, most employees also mentioned that they currently do not feel like they know enough about DaklaPacks' sustainable products (figure 2) nor about our sustainable actions (figure 3).

In the survey, concerns of employees included that there are no women or other minorities in MT. Additionally, employees asked for more structure and communication from Management so as throughout the different departments. Employees were interested in MTs' vision and mission for the next couple of years and desired a broad overview of who is working in what department and what projects the departments are working on.





Based on this survey, MT assessed the main common worries and concerns and set goals based on this. Those include:

Goal 1: creation of a companywide newsletter for employees to inform employees about current projects, innovations and changes and to address the company's mission and vision for the year.

Goal 2: The goal for 2022 is to select a variety of employees, representing different departments which will be in close contact with MT and discuss currently developed issues and suggestions and will be the link between the employees and Management.

Lastly, the overall happiness of DaklaPacks' employees was assessed and it was motivating to see that it was a normal curve of distribution with an average happiness of around 8. 10 was the highest score that could have been achieved and 0 the lowest.

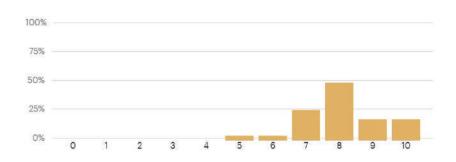


Figure 4: Overall Happiness of Employees working at DaklaPack Source: created through Mailchimp

The effectiveness of the goals will be measured through the annual surveys and the employees satisfaction. Additionally, in the next survey we will assess whether the goals have been reached and adjust them accordingly if they have not. MT herby will direct the implementation of the goals and will receive a summary of the stakeholder analysis. As Management also represent different departments, additional conclusions can also be drawn for their direct employees and department internal goals can be set. Those might differ or be more specific compared to the general ones.

The survey is and will be filled out anonymously, to ensure all employees feel comfortable sharing their thoughts without fearing consequences.

4.3.3 Relevance and strategy towards sustainable development of MT

In the past couple of years, we have seen a shift in customers interests. Not only are barriers, sizes, colors etc. important for their packaging, but also the idea of having a "green" packaging. Green, however, is often not accurately defined and confusion is often created. We have observed a knowledge gap. Sustainable development is especially important for DaklaPack as a (plastic) packaging manufacturer because we will need to adapt our product range to stay relevant but we also have a chance to educate our customers about innovation, infrastructure issues and the actual environmental impact of their chosen packaging. With our packaging and the long-term goal of having a holistic product range which can potentially substitute our current product range or offer more sustainable alternatives for all of our products we can greatly contribute to a sustainable, closed-loop circular economy.

Our long-term goals, visioning the next three to five years include:

- The creation of a holistic product range
- Being the market leader in sustainable packaging
- Having a sales team of sustainable packaging experts
- Creation of a sustainable consultancy working group to help our customers change and adjust to a circular economy of packaging materials

Our medium-term goals, visioning the next two to three years include:

- Enhance our current range of sustainable packaging i.e. enhance recyclable portfolio, emphasize market analysis
- Work on customer engagement and the green mission to allow for a good overview of sustainable products and most suitable choices for them to make and understand
- Be as educated ourselves as possible to advice correctly

Our short-term goals, visioning the next year includes:

- Release and communicate our new green mission
- Create ecolabels
- Prepare our first CSR report
- Create a more efficient way of data collection
- Establish our position in the sustainable packaging market

4. IMPACT ASSESSMENT AT DAKLAPACK

We asses our impacts through multiple means which is always overseen and evaluated by Management. This includes the assessment through our CSR report, the CO2 footprint assessment and external evaluations. The evaluations are done on an annual basis.

The commitments to reduce our negative impacts are set after the impacts have been assessed. Our most prominent environmental impacts are the creation of waste i.e. during the production of our packaging and at the end of its life. Additionally, the production of greenhouse gases and the consumption of energy are essential topics for us, as is the well-being of our employees. Therefore, we have created a commitment to the Sustainable Development Goals (SDGs). This can be found in detail here (in Dutch). We also have an English PDF with our commitments available. If you are interested, please request it through your contact person at DaklaPack.

In summary we are currently contributing towards four SDGs:

SDG8: Decent work and economic growth;

SDG12: Responsible Consumption and Production;

SDG13: Climate Action

SDG17: Partnerships for the Goals



Figure 5: Sustainable Development Goals - SDG

Source: United Nations

4.1 Social impacts

To ensure responsible business operations, we have code of conducts in place with our suppliers (outside Europe) regarding responsible business. The code of conduct is based on the UN Declaration of Human Rights, the UN Global Compact, and the UN International Labor Organizations (ILO) Labor Standards. These standards are also a directive for DaklaPacks' own business activities. To ensure adequate business conduction throughout our supply chain.

Additionally, DaklaPack possesses a staff directory in which an explanation is giving on how DaklaPack employment conditions are set.

The health and safety of DaklaPacks' employees are of highest importance. To ensure employees have a healthy workplace we are offering a safe working environment, the possibility to join sports during working hours and we have the possibility for regular voluntary health checks.

Additionally, at DaklaPack we are trying to be inclusive to all kinds of stakeholders, including at-risk or vulnerable groups. For instance, in each project where we see an opportunity, we are involving workforce of vulnerable groups. Therefore DaklaPack has received a recognition as best local practice in 2016. We also have multiple partnerships with social work places. Here you can find the link to the best practice. These policy commitments are always approved by MT and, in this context, also by the HR department.

The policy commitments are being communicated to employees, business partners and other relevant parties through the CSR report and through the staff directive. At DaklaPack we have currently one committed employee that is

considered a trustee for the employee's concerns, as well as one external trustee. If other concerns arise, they are always discussed with the involved manager and HR if necessary and are conducted in a safe and private matter.

4.2 Environmental Impacts

To remediate our negative environmental impacts we have already taken several steps.

This includes for example the reduction of our CO2 emissions during transportation of our products. We mainly work with shippers that are CO2 neutral. Additionally, we are looking for suppliers close to Lelystad to have a decrease in transport distances.

However, we currently have no methods set to track the effectiveness of the measures we have already taken, nor an adequate definition of how and what we perceive as effective in this sense. For the following years this will need to be named a goal too. However, for now we will need to work on a precise and holistic data collection system before we can actually track and analyze the effectiveness of all our measures taken.

Most of our environmental impacts we are trying to tackle are focused on the packaging that we sell right now. That means that by creating packaging that can be reused and thus circulate for long or that is designed to be recycled or composted it does not go to waste. Thus, we are working on gaining as much knowledge internally as possible to manufacture but also sell sustainably. The more customers choose a sustainable packaging the less plastic waste is created and the more we can support a closed-loop circular economy of packaging and packaging materials.

We are tracking if our efforts are effective based on the sales numbers of sustainable items that are compared throughout the years. In 2021, our revenue of our sustainable products was approximately 1% of the total revenue.

4.3 Participating Organizations and Stakeholder Engagement

We are currently participating and supporting a variety of industry associations and national and international organizations. The reason for that is that we know that as a plastic packaging manufacturer our products can have a negative impact on people and planet. However, we are, aiming to enhance the research on those materials. We are business angels of the plastic soup foundation and enable research connected to human health and plastic. Additionally, we are business buddies of UNICEF. The project in the Ivory Coast that we are supporting enhanced the recycling infrastructure of plastics there and offers stable job opportunities, mostly to women. The collected plastic waste is upcycled to building bricks. These building bricks are then used to build schools and are seen as a valuable resource.

On top of that we have a network of specialists at hand which we can ask for advice, including a Dutch university. Our main partnerships have also been listed and explained under SDG 17 on our website.

5. MATERIAL TOPIC

As this report is our first CSR report, not all data has been collected and we thus had to narrowly select the material topics. Our material topic for this year is based on the GHG

emissions disclosure but focused on CO2.

We have been conducting our CO2 report with the help of the Climate Neutral Group. We have been doing this for four years and hence we are already able to draw some conclusions. Figure 6 represents the total CO2 emissions of DaklaPack Europe in 2021. For the year 2022 we are looking into including our offices abroad as well.

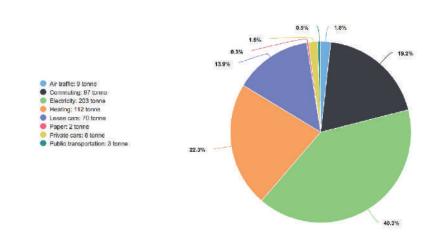


Figure 6: DaklaPacks' CO2 footprint in 2021 Source: created by the Climate Neutral Group

In total, we emitted 503 tons of CO2 in 2021. Our three main areas of CO2 creation are connected to heating and the electricity used on our premises and the commute of our employees. The commute does not include the fuel used for our lease cars. In total we have 32 company lease cars, of which 19% are electric cars.

Figure 7 shows the CO2 footprint of the previous years since 2018. Due to COVID19 it is difficult to assess if our footprint

EVE

actually has increased in 2021. In 2020 we spend most months in home office whereas we spend more time back in the office in 2021 and thus having more people commute again.

Until 2020 we only calculated our scope 1 and 2 emissions and added part of scope 3 (the employee commute) only later. Therefore, we think an actual comparison can only be done when we calculate the CO2 footprint of 2022 since we will include all the same measurements and we will have spent roughly the same amount of time in the office versus at home.

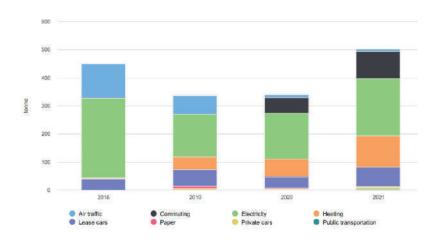


Figure 7: DaklaPack's footprint 2018-2021 Source: created by the Climate Neutral Group

Based on this assessment, however, we are setting goals that should be achieved in 2022:

Goal 1: work on a better data collection system for the commuting numbers and assess whether it is possible to use data from the HR department

Goal 2: currently not all our energy purchased is green. Assess why and whether there is a possibility to change this timely Goal 3: reduce the amount of paper used by employees. Additionally offer recycled paper as an alternative as well.

6. CONCLUSION

Assessing our ESG impacts and creating our first CSR report and stakeholder analysis has helped us gain a better understanding of which criteria and impacts are important to analyze, where our main impacts lay but also to realize the importance of taking a stand and positioning ourselves in the sustainable development discourse.

We have gained a broader understanding of the data that still needs to be collected and goals that need to be set to reduce our impacts. We are looking forward to our improvements, new products, new innovations and to be part of a significant dialogue supporting a circular economy.

We know that the report is not complete yet, but we also understand that we are at the beginning of our sustainable reporting journey. We consider it as a significant first step to report in reference to the GRI standards and we are hoping that we will be able to report in accordance to them in a couple of years from now.

Throughout this journey we came to realize that sustainability is not just a box that can be ticked, but it is a process and adjustments that need to be done and that we are ready to make. We view sustainability as a spectrum in which we can position ourselves and in which we can continuously evolve.

We are excited to share this journey with you!

If you have any questions or comments about the CSR report, our products or our journey, please feel free to send us an email at: info@daklapack.nl.

