



SISTERNA®

Sustainability Report

2024



# Introduction

As we reflect on the past year, we are reminded that each step towards sustainability brings both achievements and challenges.

In 2024 we successfully navigated a dynamic market environment and delivered a solid growth of our sucrose ester business. Our commitment to sustainability has always been an integral part of our journey, and it continues to shape every aspect of our business strategy.

For the third time in a row we proudly earned a Gold EcoVadis medal, placing us in the top 5% of companies globally for our sustainability practices. This achievement is the result of the hard work and dedication of our team, and it reflects our ongoing commitment to responsible business practices. We remain focused on enhancing transparency in our supply chain, aligning with global sustainability standards, and making further progress in the areas of corporate social responsibility.

Our vision for the future remains clear: to continue driving growth through innovation while minimising our environmental impact. We continue to prioritise sustainable practices, from refining our sourcing strategies to ensure environmental and social responsibility across all levels of the business.

As we move forward, we will continue to work collaboratively with our partners, such as DKS, who play an important role in our progress. Together, we will advance our sustainability goals and build a future where business success goes hand-in-hand with environmental and social responsibility. We strive to make a positive, lasting impact on the world ensuring a sustainable and prosperous future for generations to come.

Managing Board Sisterna

Mrs. Christel Wouters & Mrs. Miranda Huppertz




**Miranda Huppertz**  
Managing Director



**Christel Wouters**  
Managing Director



**Lia Bax**  
Product & Technical  
Sales Support



**Peter van der Zande**  
Sales Manager Food



**François van Etten**  
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Manager Personal Care



**Ingrid Dijkhuis**  
Logistics & Customer  
Service Manager



**Sabrina Mehrezi**  
Marketing & Customer  
Sales Service



**Tessa van Wesel**  
Researcher New  
Business



We aim to be a reliable supplier for our customers,  
a good partner to our parent company,  
an attractive, safe and caring workplace for our  
employees,  
and a supplier of products with an eye for the  
environment.



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## Our Company

Sisterna was founded in 1992 as a joint venture of DKS Co. Ltd. (Japan) and Royal Cosun (the Netherlands). DKS Co. Ltd. is manufacturer of sucrose esters that Sisterna distributes in the Western Hemisphere. Since 2009 the share ratio between DKS and Cosun is 95-5%. Sisterna is NEN-EN-ISO 9001:2015 certified, HACCP is an integrated part of our QA-system. The factory is ISO 14001: 2015 and FSSC 22000: 2013 certified.

Our team of experts can assist with technical guidance both in Food and Personal Care applications. All applications are developed in close cooperation with the shareholders DKS Co. Ltd. and Cosun Innovation Center (part of Royal Cosun) with specialists and equipment for numerous applications.

### Our global presence

Sisterna imports the sucrose esters of DKS (Japan) into the Netherlands where the office is located. Our sucrose esters are promoted under the brand name 'Sisterna'. Our main market is the Western Hemisphere with a focus on Europe and North America. Sisterna has an extensive network of exclusive distributors specializing in the marketing and distribution of a unique range of high quality non-ionic emulsifiers, covering more than 40 countries worldwide.



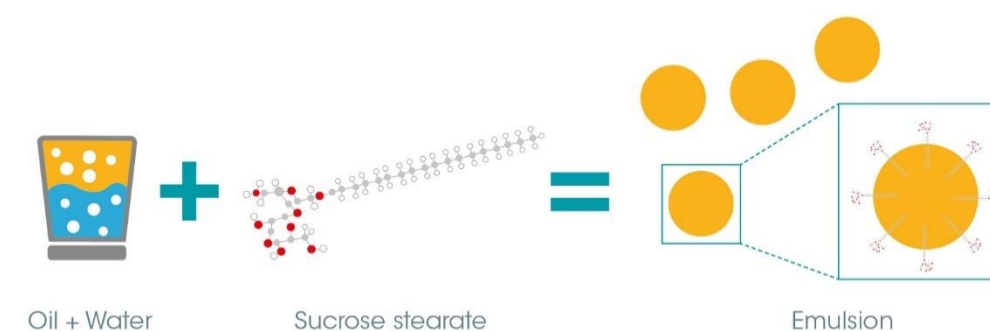
### Our team

Sisterna is a small-sized company that consists of a team of eight employees, with experts in sales, marketing, logistics and research & development.



### Our sucrose esters

Sucrose esters are produced with sucrose, from beet and cane, and fatty acids from palm and coconut oil. This enables them to be used as emulsifiers in virtually all food and personal care products. Emulsifiers are substances that are able to mix two immiscible substances that normally do not mix, for example, water and oil and water and air (foam). Although sucrose esters are categorised as emulsifiers, their functionality is not only emulsification.



Sucrose esters are permitted in Europe, USA, Japan and many other areas.



## Our Focus

We want to be a reliable supplier for our customers, a good partner to our parent company, an attractive, safe and caring workplace for our employees, and a supplier of products that take the environment into account.

### Sustainable Development Goals

We use the UN Global Compact Sustainable Development Goals (SDGs) to guide our sustainable development activities. The SDGs provide guidance to improve our performance and bring innovation to the market. All the SDGs have to be taken into account to make a real change. The 17 SDGs can be categorised into the five Ps to assess the goals better:

People  
Planet  
Prosperity  
Peace  
Partnership







# People

We are fully aware that without our people we would not be where we are today. We can only fulfill our mission to be recognised as an ambassador and knowledge provider of sucrose esters in our market by investing in our people.

The focus is not only on our people within the company, but also outside, our stakeholders, distributors, customers and consumers. That is why we also focus on research and development of responsible guide recipes.



## SDG 1 No poverty

Ending poverty is crucial to sustainability because it helps build strong, resilient communities. When people have sufficient resources and opportunities, they can help protect the environment and create a better future for everyone. By tackling poverty, we pave the way for a more sustainable and fair world.

At Sisterna, we ensure that all our employees are treated equally, including equal pay. You can read more about this in our Ethics Report.

In addition, our [Supplier Code of Conduct](#), states that “our suppliers must meet, as a minimum, local legal standards regarding wages and benefits,” to ensure that our suppliers also meet high standards. Our supplier questionnaire rechecks this by asking whether the legal minimum wage is maintained and overtime is compensated.

One of the key ingredients for our sucrose esters is palm oil. To ensure that this is sustainably harvested, Sisterna ensures that the oil we use is certified by the Roundtable on Sustainable Palm Oil (RSPO). One aspect of certified palm oil is ensuring that farmers and their families working on oil palm plantations and smallholdings receive an income for basic needs such as food, clean water and housing.

## SDG 2 Zero hunger

Achieving zero hunger is not only a moral imperative, but also a fundamental pillar of sustainable development. Addressing hunger goes beyond fulfilling fundamental human rights; it is closely linked to broader sustainability goals such as poverty reduction, health promotion and environmental conservation. By focusing on sustainable agriculture, food security and equal access to nutritious food, we can break the cycle of poverty and create strong communities.

By working together with RSPO we try to contribute to zero hunger. The RSPO organization draws attention to the fact that palm oil has a very negative image. However, the yield of palm oil is much higher compared to other vegetable oils. So if palm oil is boycotted, it would have a negative impact on the food supply and the farmers who work on the palm plantations. This business provides them with income for basic needs such as food, clean water and housing.

At the office we try to prevent food waste by bringing our own lunch. This way every employee brings just enough food and nothing is wasted.

“ **To feed a global population that is set to reach 9.8 billion by 2050 we will need to use less land to produce 60% more food.**

**-RSPO**



## SDG 3 Good health and well-being

We offer a safe and healthy working environment, more about this can be found in our [Working Conditions Policy](#). Our employees are given the opportunity to grow and develop, for which an annual budget is available. All employees also have access to an online training platform. This platform offers 25+ learning methods.

Each learning style is integrated into the training. All employees are motivated to follow at least 1 to 2 courses per month. You can read more about employee development in our [Education Policy](#).

All Sisterna employees work part-time, which helps to maintain a good work-life balance. We believe in a fair working environment for everyone, which is one of the reasons why we are RSPO certified. In addition, we promote a healthy lifestyle for sucrose ester consumers by keeping our recipe guides up to date with recent developments in health (gluten-free, reduced fat/sugar, biodegradable, etc.).

To ensure the well-being of our employees, we have appointed an external confidential advisor. Employees can contact this advisor with challenges that they would rather not share within the team. Additionally, an external HR manager is available to support team members with various issues.

In addition, we donate money to charity every year, focused on the prosperity and well-being of people. In 2024, Sisterna has chosen to support the local foundation Stichting Leergeld Roosendaal. This local initiative helps children from low-income families to fully participate in school and extracurricular activities, so that every child has the opportunity to participate, learn and grow.

We also find it important that our suppliers focus on the health and well-being of their employees. That is why we have the topic; "health and safety in the workplace" in our Supplier Code of Conduct. This topic is also included in our supplier questionnaire.

The RSPO organisation focuses on SDG 3, regarding essential health services and unintentional poisoning deaths.

SDG 4 Quality education

Quality education is essential for sustainable development because it equips people with the knowledge and skills needed to address complex challenges such as climate change, poverty and inequality. By promoting critical thinking, innovation and problem solving, quality education enables people to make informed decisions and contribute meaningfully to their communities and the global society. Ultimately, investing in quality education ensures a more resilient and prosperous future for generations to come, fostering economic growth, social cohesion and environmental stewardship.

Sisterna B.V. offers opportunities for development, training and education (see [Code of Conduct](#)). By promoting education and training opportunities for our employees, everyone continues to practice their profession with the right skills and grows in their personal development. An annual budget is available for this. This budget can be found in the KPIs.

Furthermore, we offer every new employee a training program consisting of:

- Compulsory training: anti-harassment and discrimination, awareness of cybersecurity and data protection, ethics, anti-corruption etc.
- General training about the company: introduction, its services, solutions, values, procedures and policies etc.
- Professional training

In 2024, we also contributed to a local charity, ‘Stichting Leergeld Roosendaal’. Stichting Leergeld Roosendaal supports low-income families by funding school activities, extracurricular activities and essential supplies. They ensure that children can fully participate in education and social life.

Our supplier’s Human Resource Management policy states that they provide internal on-the-job training, external education to learn skills and capabilities and support for self-development.

RSPO advocates for equal access to education and training and promotes gender equality in education and training opportunities.

SDG 5 Gender equality

Gender equality is not only a moral imperative, but also a key driver for sustainable development. In our quest for a more sustainable future, it is essential to recognise and address the unique challenges that different gender groups face. By ensuring equal rights, opportunities and representation for all genders, we can foster more inclusive and strong societies.

Gender equality is very important to us at Sisterna, as our company consists of 78% women. Sisterna B.V. assesses the performance of employees in our selection procedure and selects candidates in an internal or external selection procedure in a transparent and fair way. We look at a clear set of criteria that consist exclusively of attitude, behaviour and professional competence. Factors such as religion, political opinion, race or sexual orientation are not taken into account. In this way, everyone gets equal and fair treatment.

In our [Code of Conduct](#), it is stated that our employees shall receive Fair & Equal treatment.

In our supplier questionnaire, we ask for an equal opportunity policy and prohibit discrimination on the basis of gender. Our supplier code of conduct states: “Our suppliers shall not engage in or discriminate on the basis of race, colour, sex, language, religion, political or other opinion, caste, national or social origin, property, birth, trade union membership, sexual orientation, health status, family responsibilities, age, disability or other distinguishing characteristics, in accordance with ILO Conventions 100 and 111. Recruitment, compensation, benefits, training, promotion, discipline, termination, retirement or other employment-related decisions shall be based on relevant and objective criteria.”

RSPO stands for No Discrimination, No violence and Equal opportunities. They also want to give women access to resources and empowerment through technology by access to a mobile phone.



***Gender equality is more than a goal in itself. It is a precondition for meeting the challenge of reducing poverty, promoting sustainable development and building good governance.***

***-Kofi Annan***







# Planet

The state of the planet is impacting businesses worldwide. Businesses are facing challenges such as supply chain disruptions caused by environmental issues like climate change. Sustainable development requires businesses to adopt practices that help the planet while supporting economic and social growth. By becoming more sustainable, businesses can both protect the planet and thrive economically.



SDG 6 Clean water and sanitation

Clean water and sanitation are essential for sustainable development because they ensure access to safe drinking water and hygienic facilities, improve health and prevent disease. By prioritising clean water and sanitation, communities can thrive economically and socially while preserving natural resources for future generations.

This is why our [Supplier Code of Conduct](#) states that our suppliers must provide a suitable, clean and hygienic environment, including access to toilets and drinking water, that meets the needs and number of employees.

Since water is crucial in palm oil production as both an input and an impacted resource, RSPO focuses on water management. All RSPO members are required by the P&C 2018 to have comprehensive water management plans for their watershed and treat Palm Oil Mill Effluent (POME), as wastewater impacts such things as clean water availability, the health of freshwater ecosystems and greenhouse gas emissions.

It is important to note that comparatively, abundant rainfall makes oil palm a less “thirsty” crop than soy or rapeseed. Palm oil production is therefore more sustainable in terms of water footprint.

Our supplier is working to provide environmentally friendly products and develop technologies to contribute to and add value to a sustainable society. They attach importance to protecting the water environment and reducing water pollution. The investment and expenditure on environmental protection activities aimed at preventing water pollution amounted to 17.4 million yen in 2023

“  
**Certified palm oil mills  
have an average water  
footprint of 0.005 m3/kg,  
lower than other  
vegetable oils such as  
soybean and rapeseed.**  
”

-RSPO

SDG 12 Responsible consumption and production

We believe in our products and believe that these products should be safe. Sucrose esters are a unique range of high-quality, PEG-free, non-ionic emulsifiers, with exceptional performance. We comply with worldwide regulations and have various certifications regarding the responsible manufacturing of our sucrose esters.

The footprint of our products production

The image below visualises the environmental impact of producing 1 kg of sucrose esters. Sisterna wants to be as transparent as possible and in the coming year we want to keep updating this information, in order to reduce our environmental impact over the years.



The manufacturer of our sucrose esters recycles water. However, it is not known exactly how much.

Waste Management

At the office, we reduce our waste as much as possible. To reduce waste we have a [Waste Management Policy](#) and a [Waste Management Report](#) in place. One of our policies is to print only when necessary. We recycle as much as possible. Plastic, paper and other waste are disposed of separately. If they are still in good condition, the packaging is reused. Ink cartridges are recycled and old computers are donated or given a second life.

Packaging and packaging waste

To promote recycling, we include recycling information on our labels.

The following information is given;


Box	Bag	Pallet	Wrapping film

This is in accordance with Directive 97/129/EC of the European Parliament and of the Council on packaging and packaging waste.




Our certifications and claims


Our products have several advantages that make them a good sustainable option.




All natural / natural derived ingredients



Naturally occurring process



Sucrose esters by purification

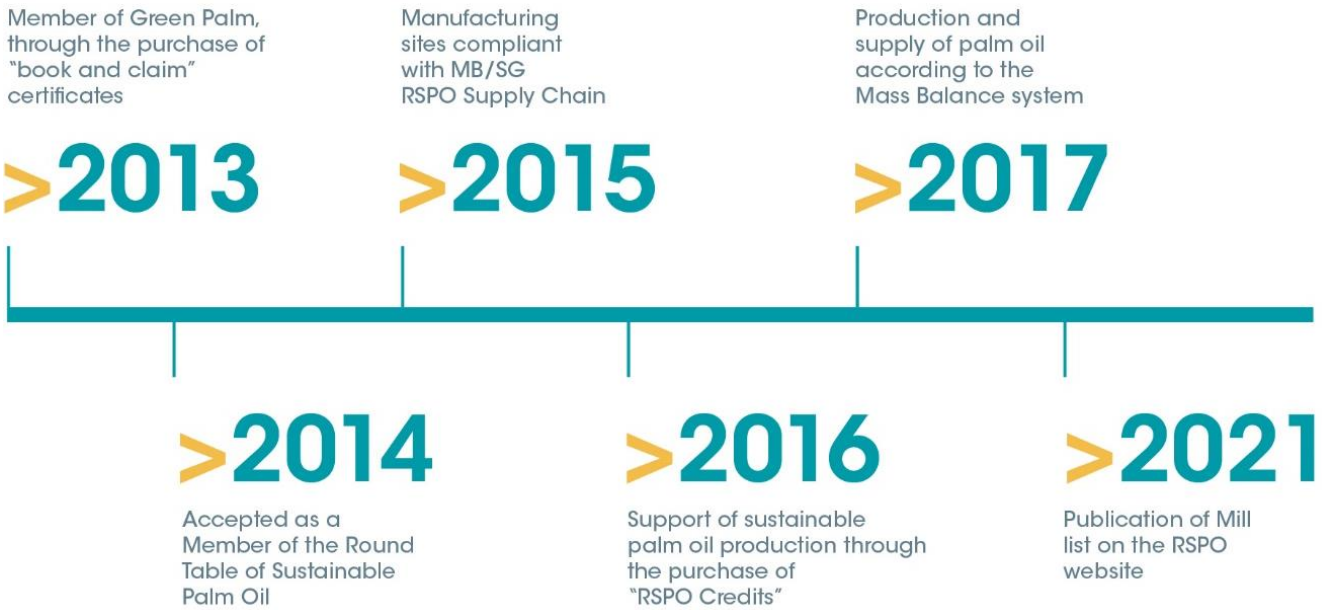


Natural and highly technical applications

In addition, they have various certifications and claims that make them excellent for any natural formulation.

RSPO

One of the most important certifications Sisterna has is from the Roundtable on Sustainable Palm Oil (RSPO). Sisterna is a small user of palm oil, but we recognise the need for sustainable palm oil sourcing. It is a critical issue for the global environment, biodiversity and the working conditions of local plantation workers. We want to take our responsibility and therefore offer a sustainable emulsifier based on palm oil.



REACH

REACH entered into force on 1 June 2007 and implementation took place in phases in the years up to and including 2018. The registration deadline for all our pre-registered Sisterna products was 31 May 2018. Sisterna's parent company DKS Co. Ltd. took over Sisterna's registration process in 2016 via an OR (Only Representative). All our products are REACH registered.

ISO 16128, 14001:2015, 9001:2015

Our products comply with ISO 16128 guidelines on natural and organic cosmetics and are certified with ISO 14001:2015 on environmental management and ISO 9001:2015 on quality management.

FSSC 22000

Our parent company DKS, producer of the raw materials, is certified with FSSC 22000, a Food Safety Management System. It differs from other food safety certifications in its focus on certifying an organisation's Food Safety Management System.

Natural Products Association

Our products have been certified since 2012 by the Natural Products Association, which is the largest and oldest non-profit organisation in the US dedicated to the natural products industry.

COSMOS/Ecocert

The increasing demand of consumers for natural cosmetics has become one of the main drivers of the industry. As a supplier of raw materials, we want to support our customers in offering these types of products.

Each country has its own standard and definition of natural and organic ingredients. We choose to apply for a COSMOS-approved certificate for our raw materials. COSMOS has harmonized all these standards and created an international standard for organic and natural cosmetics.

NATRUE

NATRUE is an international quality mark that was created to protect and promote natural and organic cosmetics worldwide. Sisterna's raw materials have been NATRUE-compliant since 2021.

FDA approved

The FDA, or Food and Drug Administration, is a United States federal agency responsible for protecting the public health through the regulation of food. Its mission is to ensure the safety, efficacy, and security of these products to protect and promote the welfare of the public. Sisterna's sucrose esters and process are FDA approved.

Kosher

Kosher means fit, genuine or correct. When it comes to Kosher in food the word Kosher means 'fit for consumption' for those who adhere to Jewish dietary laws. Sisterna products are Kosher and Parev certified annually by Manchester Beth Din. This means that our ingredients and production process meet the Kosher standard.

Non-GMO, Vegetarian, Vegan

Non-GMO, vegetarian and vegan labels are for consumers seeking products that are free from genetically modified organisms, animal-derived ingredients and animal exploitation. These labels reflect a commitment to health, environmental sustainability and ethical considerations, and offer a range of options for conscientious consumers. Sisterna's products are all non-GMO and suitable for vegetarians and vegans.

EcoVadis

In 2018, Sisterna joined EcoVadis, the world's most trusted sustainability assessment, which enables all companies to reduce risk, improve performance, and enhance environmental and social outcomes. In 2024, Sisterna was awarded a Gold EcoVadis rating for its efforts, with a score of 76/100. It is among the top 5% of all companies assessed by EcoVadis.



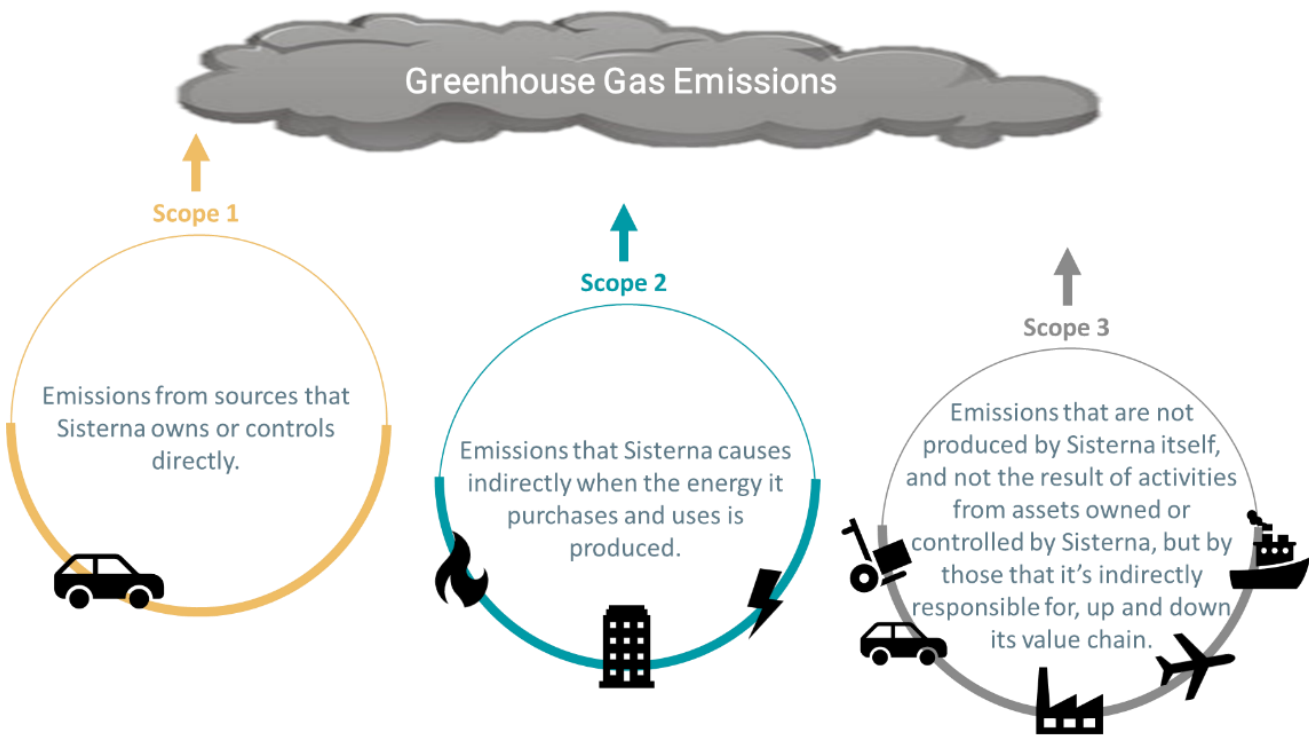


SDG 13 Climate action

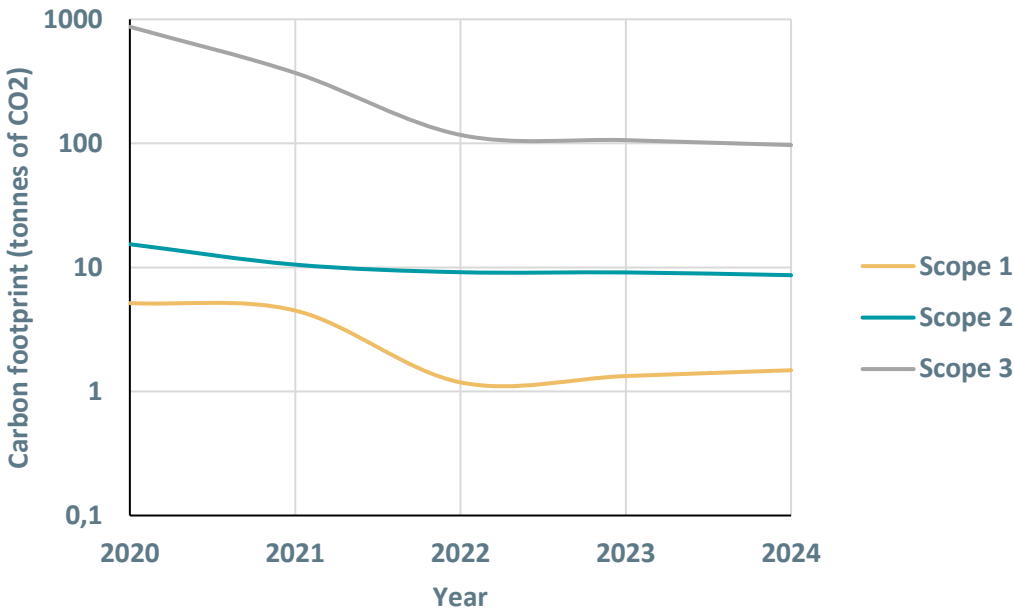
Tackling climate change and promoting sustainable development requires actions such as reducing carbon footprints and adopting sustainable purchasing practices. By minimizing emissions and promoting responsible consumption, we can reduce environmental degradation and build a more resilient future for all. Integrating these efforts into policies and practices is essential for achieving global sustainability goals and protecting the future of our planet. This is why we have an [Energy Consumption & GHG's Policy](#) and [Energy Consumption & GHG's Report](#).

Carbon footprint

Calculating our carbon footprint is an important part of our sustainability. This is a good way to measure our impact on the environment. We started calculating our carbon footprint in 2019. In 2023 we started dividing our carbon footprint into three different scopes to get a better overview of the type of emissions we are directly responsible for.

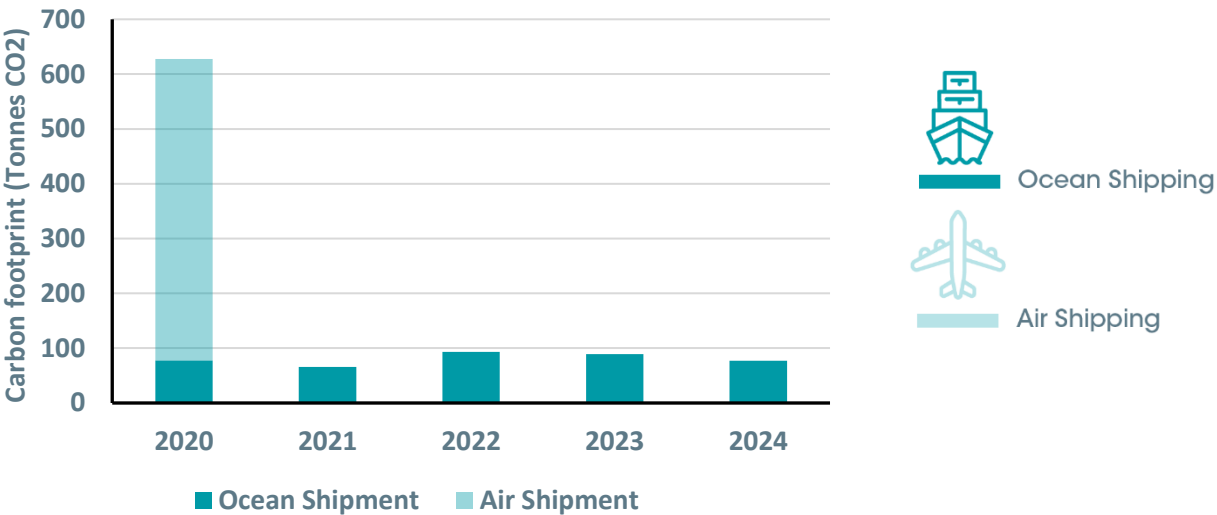


Scope 1 includes emissions from our company vehicles.  
Scope 2 includes electricity and heat used for our rented business premises.  
Scope 3 includes transportation and distribution from the production site to end customers, business travel of our employees, commuting of our employees to the office and parcels from our office to other companies.

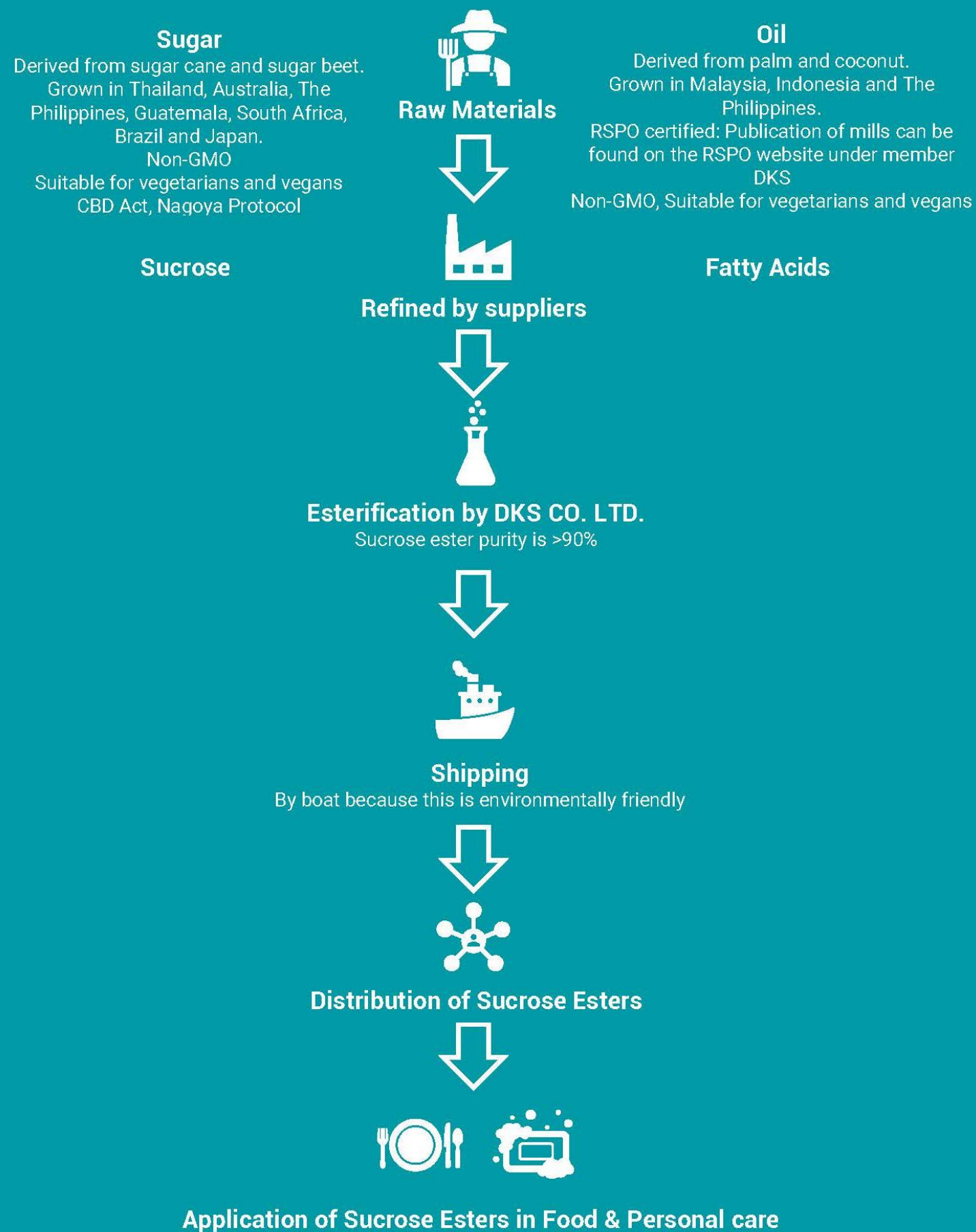


In the future, we wish to expand scope 3 to make it more complete by also adding the emissions of our mother company DKS to the production of our sucrose esters.

This year our carbon footprint was not much different from 2022 and 2023. Our goal is to keep our carbon footprint at the same level or even reduce it further. Read more about how we want to do this in the chapter: Goals.



In the figure above our shipping carbon footprint can be found.  
There was a significant reduction in carbon footprint in 2020 as well as 2021. This was due to the transition from air freight to sea freight. By using boat transport instead of air transport, carbon emissions were kept to a minimum. In the future, our goal is to keep this carbon footprint to a minimum by only using air shipment when there is no other way.



### Sustainable Procurement

In today's global market, the supply chain is key to how businesses operate. Sustainable procurement means making decisions that consider the environment and social responsibility. This goes beyond just looking at cost and quality; it includes choosing suppliers who follow ethical and eco-friendly practices. By doing this, we can reduce risks and promote positive changes throughout our supply chain, helping to create a more sustainable future.

Sisterna has conducted an internal risk assessment and we will continue to work with suppliers and customers to ensure CSR principles are respected throughout the entire supply chain. In light of this Sisterna has a [Policy](#) and [Report](#) available on Promoting Sustainable Consumption.

The EcoVadis assessment allows us to evaluate our principles and suppliers based on CSR principles including social issues, environmental issues and governance practices.

Our due diligence process includes assessments and helps us identify and prevent human rights violations (employee health and safety, working hours, freedom of association, child and forced labour, etc.) in our suppliers' operations.

Sustainability is an important topic in our business as we promote and sell sucrose esters produced with sucrose, from sugar beet and sugar cane, and fatty acids from palm and coconut oil.

We have been promoting and supporting sustainable palm oil production since 2013. First through the purchase of Book & Claim certificates and since 2017 through the actual purchase of certified sustainable palm oil according to the Mass Balance system.

Both DKS, producer of Sisterna sucrose esters, and Sisterna as distributor are accepted and registered as members of the Round Table of Sustainable Palm Oil (RSPO). We encourage all links in the supply chain to do the same. We also expect a commitment from our distributors that is consistent with our policies. To participate in the sustainable palm oil sector, they must become a member of the RSPO and then apply for a license from the RSPO. Our distributors play a crucial role in maintaining the integrity of the certified chain.

More information about our sustainable procurement can be found in our [Sustainable Procurement Policy](#) and our [Sustainable Procurement Report](#).



## SDG 14 Life below water

Plastic pollution causes environmental, social and economic damage wherever it occurs. 900 species are affected by plastic pollution, of which more than 100 are threatened with extinction. Marine life often mistakes plastic for food or gets entangled in discarded fishing gear. Plastic carries invasive species and disrupts the natural balance of ecosystems. It also carries toxic pollutants, which enter the food chain, including us humans. That is why Sisterna supported the charity The Ocean Cleanup in 2021. The Ocean Cleanup aims to tackle plastic pollution to protect and restore marine and river environments and the wildlife that live there, and to benefit the human communities that live alongside our Interceptors and often rely on their river for their livelihoods.

Moreover, our personal care colleagues attended a seminar highlighting the impact of the cosmetic industry on microplastics. This industry is responsible for 2% of all the microplastics. In our guide formulations, we take care to avoid the use of microplastics.



## SDG 15 Life on land

Life on land is vital for sustainability because it gives us food, clean air, and water. Plants and animals on land help keep our climate stable and support our way of life. Protecting land and the creatures that live on it is important for keeping our planet healthy for generations to come.

This is why Sisterna declares her commitment to No Deforestation, No Peat, No Exploitation (NDPE) practices. More about this can be read in our [NDPE Policy](#).

In 2017 Sisterna also donated money to the WWF charity in support of life on land.

The RSPO is expanding its efforts beyond just sustainability in palm oil production; it also prioritizes the conservation and protection of land-based ecosystems. Through various initiatives and partnerships, RSPO actively engages in safeguarding terrestrial habitats and promoting biodiversity conservation. Furthermore, RSPO is committed to promoting responsible agricultural practices, including the judicious and cautious use of pesticides, to mitigate environmental impacts and protect ecosystems.

Moreover, RSPO plays a crucial role in fire prevention and management, particularly in regions like Indonesia and Malaysia where palm oil cultivation is prevalent. The probability of a fire hotspot occurring within an RSPO certified concession is less than 1.5%, underscoring the organisation's effectiveness in fire risk mitigation and land protection.

**“An area of 301,020 ha, almost 30 times the size of Paris, has been conserved and protected through RSPO certification.”**

**-RSPO**







# Prosperity

Prosperity and sustainable development are intertwined concepts that are crucial to promoting a balanced and thriving global society. Sustainable development aims to meet present needs without compromising the ability of future generations to meet their own needs, thus ensuring enduring prosperity. By prioritising economic, social and environmental considerations, sustainable development paves the way for equitable growth, resilient communities, and a healthy planet.



## SDG 7 Affordable and clean energy

SDG 7, Affordable and Clean Energy, focuses on ensuring access to reliable, sustainable, and modern energy for all. By promoting the use of renewable energy sources and improving energy efficiency, SDG 7 contributes to mitigating climate change and reducing pollution, fostering environmental sustainability. Access to affordable and clean energy not only enhances economic opportunities but also promotes social equity and supports sustainable development efforts worldwide.

At Sisterna's office, we are in contact with the building manager to increase the building's sustainability, for example by implementing solar panels. However, since Sisterna does not own the building, there is nothing we can do directly to make the energy more affordable and clean.

One of the future goals is that we continue to look at the use of electric or hybrid commercial vehicles over the next seven years. In addition, we also support our employees to travel by public transport where possible.

RSPO's targets to this topic are universal access to energy, increased renewable energy sources and expanded sustainable energy.



## SDG 8 Decent work and economic growth

We are committed to ensuring that everyone who works for Sisterna is treated with dignity and respect while working for Sisterna, and acts of unfair treatment will not be tolerated. A safe work environment is also a work environment free from harassment. Nuisance, (sexual) harassment, bullying and discrimination - in any form - will not be tolerated.

### RSPO

RSPO has developed a set of environmental and social criteria that companies must meet in order to produce Certified Sustainable Palm Oil (CSPO). When applied correctly, these criteria can help minimize the negative impact of palm oil cultivation on the environment and communities in palm oil producing regions. Since January 2017, Sisterna offers Sisterna sucrose esters with certified and traceable palm oil according to the Mass Balance system. Sisterna focuses on further transparency in the supply chain as this becomes increasingly important in doing business. We are very pleased with the online publication on the mill list since 2020 on the RSPO website.

DKS, the producer of Sisterna sucrose esters is not (yet) able to supply SG RSPO-certified sucrose esters, because SG RSPO-certified fat derivatives are currently not available in Japan. Fat derivatives must meet specifications and certification to maintain product quality. This makes it even more difficult to find an alternative source of fat derivatives.

For Sisterna L70-C, methyl fatty acids come from palm kernel oil and coconut oil grown in Malaysia, Indonesia and the Philippines. Sisterna supports sustainable palm oil production through the purchase of RSPO credits. More information about procurement can be found in the Sustainable Procurement chapter of this report.

### Code of Conduct

Our Code of Conduct contains fundamental requirements for doing business. The Code of Conduct not only applies to all Sisterna employees, we also expect external representatives, suppliers and consultants to behave in a manner consistent with it. Sisterna takes appropriate action when we believe that external parties have not met our expectations or their contractual obligations.

### Risk Management

Sisterna has had a risk management policy since 2017 and undergoes annual risk assessment reviews. These assessments include the definition of risks in terms of impact and likelihood, as well as the preparation and follow-up of action plans and persons responsible for implementation.

Sisterna has implemented the Fine & Kinney methodology to estimate the level of risk and determine the measures to be taken to reduce these risks. The purpose of working according to this method is to draw management's attention to the key threats and opportunities we face. Sisterna has identified approximately 15 potential risk areas, for example, environmental risks, IT security, credit risks, product supply etc. which we monitor and review annually. In 2020, Sisterna also included pandemics in its risk portfolio. More about this can be read in our [Risk Management Policy](#).



SDG 9 Industry innovation and infrastructure


Industry innovation and infrastructure are crucial components of sustainable development, driving economic growth, social progress, and environmental sustainability. Sustainable projects do not only reduce environmental impact but also create jobs and stimulate economic development.

New business

We focus on making our product range more sustainable by exploring new natural emulsifiers and surfactants to add to our portfolio. Our goal is to find an emulsifier and/or surfactant that has the following properties:



Sustainable



Biobased




Non-allergen




Natural taste



Less E-numbers as possible, FSSC



Non-animal



Palm oil free



Produced in Europe



Unique



Natural certified

Infrastructure

Furthermore, together with our suppliers, business partners and logistic partners, we have developed a high-quality, reliable, sustainable and resilient infrastructure, including regional and cross-border infrastructure. This way we can be sure that we are a reliable partner.

SDG 10 Reduced inequalities

Reducing inequalities is vital for sustainable development because it ensures fairness and equal opportunities for all. When we address inequalities in income, education, healthcare and other areas, we create a more balanced society where everyone has the chance to thrive.

Our Sisterna Code of Conduct states that all employees are treated fairly and equally. Factors such as religion, political beliefs, race or sexual orientation are not taken into consideration. This is also reflected in our KPI, equal pay and discrimination training. Employees with a similar function, education and experience receive equal pay. Every employee is trained in: anti-harassment and discrimination, cybersecurity and data protection awareness, ethics, anti-corruption etc.

In our supplier questionnaire we also check whether our suppliers have an equal opportunities policy and prohibit any form of discrimination.

SDG 11 Sustainable cities and communities

Sustainable transformation of cities and communities is a crucial aspect of sustainable development. This transformation enhances the overall well-being, fosters social cohesion and stimulates economic growth.

Each year Sisterna proudly contributes to a chosen foundation. In the year 2023, we enthusiastically embarked on a project to enhance our immediate work surroundings, aiming to create a more beautiful, greener and eco-friendly environment. The idea was to transform a part of the industrial area housing the Sisterna office, making it more attractive to insects, animals and the employees working nearby. The team constructed a branch ridge, installed insect hotels, and sowed a sea of flowers of native plants, all under the guidance of professionals.

This SDG relates closely with SDG 7, Affordable and Clean Energy, when considering making cities more sustainable by using more green energy.







# Peace

Peace is a fundamental prerequisite for sustainable development, as it creates the necessary conditions for societies to thrive. In the absence of conflict and violence, resources can be allocated towards development initiatives, fostering economic growth and social progress. Sustainable development, in turn, contributes to the consolidation of peace by addressing root causes of conflict, promoting inclusivity, and building resilient communities.



## SDG 16 Peace, justice and strong institutions

SDG 16, Peace, Justice, and Strong Institutions, underscores the crucial role of peace and effective governance in sustainable development. It aims to foster inclusive societies, ensure access to justice, and build accountable institutions. By addressing issues like conflict and corruption, SDG 16 lays the groundwork for sustainable progress and prosperity worldwide.

As an office-based organisation in a non-conflict area, Sisterna acknowledges that it cannot have a big impact on sustainable development goal 16, Peace, justice and strong institutions. However, in our working conditions, we have rules related to this SDG. These conditions describe how we will behave towards each other in order to prevent conflicts within our organisation. Should a problem arise, there is an external confidential counsellor with whom employees can talk and who will ensure that this issue is solved in the best possible way. In addition, our working conditions also state how to deal when gifts that are offered and when bribery occurs.

Transparency and public access to documents play a crucial role in maintaining peace within societies. When information is easily available, trust in institutions increases, which reduces the likelihood of conflict. That is why Sisterna has public access to most of our documents.

Every year Sisterna donates money to a charity. In 2016 and 2020 these charities were related to SDG 16. In 2016 Sisterna donated money to Amnesty International, this is a global human rights organisation dedicated to advocating for justice, freedom, and dignity for all individuals. In 2020 Sisterna donated money to the Red Cross and Red Crescent. These are humanitarian organisations committed to providing assistance to those in need, irrespective of nationality, race, religion, or political beliefs. They offer vital support in times of crisis, including disaster relief, healthcare services, and humanitarian aid, embodying the principles of impartiality, neutrality, and humanity.

In our supplier questionnaire, we also state that our suppliers are prohibited from engaging in child abuse and exploitation. This is also carried out by the RSPO organisation.







# Partnership

Strong partnerships are vital for achieving sustainable development goals, as they enable the pooling of resources, expertise, and efforts across various sectors and stakeholders. With collaboration as the cornerstone, these partnerships amplify the impact of initiatives and drive meaningful progress towards a more sustainable future.



## SDG 17 Partnerships for the goals

We believe that partnerships are essential to achieve goals, which is why we work together with our suppliers, various partners, and certification providers. Creating 'beyond the product' partnerships has always been our approach. At Sisterna, it is quite common to have collaborations that span 30 years or even longer.

DKS Co. Ltd., our parent company, is our primary partner. Sisterna was founded in 1992 as a joint venture of DKS Co. Ltd. (Japan) and Royal Cosun (the Netherlands). Since 2009, the ratio of shares between DKS and Cosun is 95-5%. DKS is also the producer of sucrose esters.

There is also a partnership with Royal Cosun to use the facilities and knowledge for research and development. In addition to these two shareholders we have a large network of distributors, logistic partners, and other companies with whom we are proud to work with.

To promote Sustainable Consumption we have a [policy](#) and [report](#) in place. These documents outline our approach to promote responsible and eco-friendly consumption of resources.







# Goals

Setting goals is arguably the most important part of our sustainable development journey. With clear goals, we can track our progress and, more importantly, make plans to improve our sustainability.



KPIs

The table below shows the progress we have made in 2020 towards 2024.

KPIs	2020	2021	2022	2023	2024	Goals
People						
Absenteeism	0,95%	0,03%	6,75%	2,85%	7,76%	Sisterna wants to maintain its absenteeism rate below the national average of 5,3% in 2024.
Number of occupational accidents	0	0	0	0	0	Sisterna wants to keep the number of occupational accidents at zero.
Proportion of women	78%	78%	78%	78%	78%	Sisterna strives for equality, but competencies are decisive in the selection process.
The average of hours spent per employee on education/training	6	19	14	26	15	Sisterna aims to provide an average of at least 15 hours of training, which is the national average.
Total education budget per employee on average	€2000	€2000	€2000	€2000	€2000	Sisterna wants to maintain the current level of support.
Average number of years worked at Sisterna per employee**	11	12	13	14	14	Sisterna wants to remain an attractive, safe and caring workplace for its employees.
Percentage of part-time employment	100%	100%	100%	100%	100%	Sisterna wants to support a healthy and flexible work-life balance.
Percentage of employees who are trained on discrimination	-	100%	100%	100%	100%	Every employee is trained on: - anti-harassment and discrimination, awareness of cybersecurity and data protection, ethics, anti-corruption etc. -General training: introduction, services, values, procedures and policies etc.
ISO's	16128 9001:2015 14001:2015	16128 9001:2015 14001:2015	16128 9001:2015 14001:2015	16128 9001:2015 14001:2015	16128 9001:2015 14001:2015	Sisterna strives to maintain product quality by complying with ISO standards.
Planet						
Scope 1 Carbon Footprint (Tonnes CO2)	5,2	4,5	1,2	1,3	1,5	Compared to 2020, we want to reduce our carbon footprint by 80% by 2030.
Scope 2 Carbon Footprint (Tonnes CO2)	15,4	10,5	9,1	9,1	8,7	Compared to 2020, we want to reduce our carbon footprint by 80% by 2030.
Scope 3 Carbon Footprint (Tonnes CO2)	631,3	69,4	105,5	105,1	96,9	Compared to 2020, we want to reduce our carbon footprint by 80% by 2030.
Products with palm oil are RSPO certified	100%	100%	100%	100%	100%	We want to keep this 100%.
Sustainability meeting held internally and externally	-	7	16	21	22	We want to increase the amount of time Sisterna employees spend on sustainability, both as a team and with our partners.
Prosperity						
Equal pay	100%	100%	100%	100%	100%	Women's salary compared to men's with comparable position, education and experience needs to be equal.
Peace						
No conflicts in doing business	Yes	Yes	Yes	Yes	Yes	Sisterna strives to have no conflicts in doing business, internally and with other companies.
Partnerships						
Have KPI's in place for our suppliers	No	No	No	Yes	Yes	It is important for us to not only see our own impact but also that of our suppliers, this is why we want to keep monitoring supplier KPI's in our Sustainable procurement report.
Contribution to charity	€500	€500	€500	€500	€500	We want to express our support by making a financial contribution to various charities that share our values.



Obtained Goals in 2024

People

- All our employees have access to an online training platform with courses that employees can use to improve themselves. For example; working from home, mindfulness, innovation, digital skills, sales, management, and more.
- In 2024, Sisterna has chosen to support the local foundation Stichting Leergeld Roosendaal. This local initiative helps children from low-income families to fully participate in school and extracurricular activities, so that every child has the opportunity to participate, learn and grow.
- A working conditions policy has been published, focussing on a safe working environment, confidentiality, child labour, forced labour, fair and equal treatment, mental health and well-being, freedom of association, diversity and inclusivity, and sustainability.

Planet

- Our carbon footprint has remained virtually the same as last year.
- By sending our Christmas card digitally instead of by post, we did not have to use paper and transport, which reduced the carbon footprint.
- Shipment of small packages is climate neutral.
- When looking for new packaging, an environmentally friendly option is always considered.
- Sisterna was awarded a gold EcoVadis rating for her efforts.
- An NDPE policy is in place covering the EU deforestation law.
- The Energy Consumption and GHG Policy and Report has been published, outlining initiatives in production efficiency, transportation, office sustainability, and employee engagement.
- A waste management policy and report is available, reporting on office waste reduction and packaging and packaging waste.
- A Sustainability Statement is available for customers, this gives an overview of all our documents related to sustainability.

Prosperity

- We discussed the possibility of installing solar panels and a heat pump the coming year with the building owner.
- We investigated new sustainable products, such as a personal care blend and new emulsifiers/surfactants.

Peace

- In our supplier questionnaire we pay attention to conflicts and corruption.

Partnership

- We maintain good contact with our parent company DKS and have regular meetings.
- There is regular contact, both online and offline, with our distributors. We also organised two Distributor Meetings on location.
- A policy and report are available on promoting the sustainable use of our products by customers, aiming to minimize indirect negative impacts while maximizing positive effects. It also focuses on raising awareness of the environmental and social impacts of our sucrose esters through clear communication and information sharing.



Future Goals

People

- We plan on promoting the education and training opportunities of our employees, so that they continue to grow in their personal development.
- To ensure our employees are happy in our workspace next year, we will continue to survey to see how satisfied our employees are and what we can do to improve it.
- We want to improve the home workplace of every employee.
- Starting in 2025, Sisterna must periodically offer its employees occupational health examinations. The aim of these examinations is to minimize the health and safety risks associated with their work as much as possible.

Planet

- Further carbon footprint reduction: continue efforts to reduce our carbon footprint across all scopes, with a focus on expanding renewable energy use and enhancing efficiency. Sisterna wants to reduce its carbon footprint by 80% by 2030 compared to 2020.
- Scope 3 Expansion: over the next five years, include more detailed emissions data from our supply chain, particularly related to production at DKS. Over the next seven years, increase the use of electric or hybrid commercial vehicles to further reduce Scope 1 emissions.
- We continue to use sea freight when planning and available stock allow, as it has a smaller carbon footprint.
- By 2028, all packaging used will be sustainable, contributing to lower scope 3 emissions.
- We want to improve our personal care sample packaging and make them more sustainable.
- Sisterna plans to uphold her certifications to ensure customers of the quality of the products.
- Expand with HALAL certification as of 2025 to accommodate the muslim community.
- Sisterna wants to uphold her EcoVadis score in the coming year.
- Sisterna exhibits at international exhibitions, where stands are developed and built. Sisterna will focus on sustainability developing these stands, think of reusable elements, waste reduction, eco-friendly design and material choices.

Prosperity

- Together with the building owner, we continue to look for sustainable options to reduce our ecological footprint.
- Develop an easy to use blend, reaching efficiency and reduction in the production and transportation.
- Sisterna aims to add a new natural, sustainable emulsifier and/or surfactant to its product range in the coming years.

Peace

- We want to continue to address conflict and corruption in our supplier questionnaire.

Partnership

- We plan to keep in good contact with all of our partners and we hope we can expand this network even more over the coming years. At Sisterna we believe that it is important to have both face-to-face meetings and video meetings to build and maintain good professional relationships.
- Sisterna will invest in exhibitions as the personal contacts during the shows are key for our business. We realise building a stand for a few days is not the most sustainable action, but we will try to do it the best way possible.
- In line with our commitment to sustainable practices, we are continuously working to improve the transparency of our supply chain. For example, we already share available information about the origin of our raw materials, such as the mill list, which is also accessible on the RSPO website. However, we recognize that there is still room for growth in this area, and we greatly rely on the support and cooperation of our supplier to take further steps towards full transparency.





Experience our Expertise



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