FLORA Food Group™

Portfolio Claim-Methodology

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In collaboration with Quantis

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1. Introduction

We are committed to demonstrating how our products accelerate the food sector's transition and contribution to a decarbonized, resilient society while reducing other environmental impacts and operating within planetary boundaries. Using science-based approaches, we measure and demonstrate our impact, ensuring actions align with the latest advancements in sustainability.

Since 2018, we have been calculating the environmental impact of our products through peer reviewed, ISO-compliant, life cycle assessments (LCAs), continuously learning and refining our approach as well as recognizing and addressing the limitations thereof. While currently there is no guidance on making category or portfolio-wide comparative claims on climate, land and water, we build on our robust, LCA analysis conducted in collaboration with Quantis, a leading environmental sustainability consultancy and life cycle assessment specialist, to report figures stating the impact of our products in butters and spreads, creams and cheeses across our portfolio in comparison to competing products in their broader categories.

We use different types of claims (product, portfolio, and avoided pressures claims) to scientifically substantiate how our portfolio of butter and spreads, creams and cheeses compare within their broader categories. The figures in this document should be considered in conjunction with our Avoided Pressures results which follow WBCSD guidance v2.0, along with its full methodology available on our website. For product specific claims and technical summaries, see brand websites.

See Annex for further information.

2. Results

In 2025, analysing about 50% of our product portfolio globally found that, on average, across butters and spreads, creams and cheeses, Flora Food Group products have **70% lower climate impact, require 70% less land, and use 60% less water compared to the dairy counterparts**. As this reflects a weighted average across these three categories, some of our products may perform better or worse than the reported results.

Table 1: *The results below represent a review of 332 SKUS representing ~50% of NSV of each category (butter & spreads, creams and cheeses).*

	Butter and spreads			Creams			Cheeses			Flora Food Group Portfolio **	
	Flora FG	**Dairy**	**% Difference**	**Flora FG**	**Dairy**	**% Difference**	**Flora FG**	**Dairy**	**% Difference**	**% Difference**	
GHG emissions (average kg CO2-eq / kg product)	2.2	10.1	78%	2.1	3.0	32%	3.3	7.7	58%	**72.4%**	**70%**

Land occupation (average m^2a / kg product)	3.1	13.9	77%	1.7	3.6	52%	1.9	9.5	80.3%	**74.6%**	**70%**
Water Consumption (average litres / kg product)	22.5	77.8	71%	19.3	24.4	21%*	49.8	52.2	5%*	**64.0%**	**60%**

All values are weighted averages based on 12-month Moving Annual Total (MAT) sales volumes as reported in June 2025. Figure represents ~50% of NSV and volume of each category. For communication purposes, percentages are rounded down to nearest 0% or 5%.

*No external claim for the category communicated, as result is below internal threshold.
** Flora Food Group Portfolio encompass Butter and spreads, Creams and Cheeses, excluding Sauces and Liquids.

The weighted average figures were derived from an assessment covering 50% of Flora Food Group's global sales volumes from July 2024 to June 2025. While the analysis indicates that, on average, Flora Food Group products have lower climate, land and water impacts than their conventional counterparts, this is a weighted average of the three categories and should not be interpreted as a uniform environmental benefit for all of our products. For example, while our products demonstrate over a 50% reduction in land use change across all categories, some categories may exhibit higher water consumption. For individual product claims, see the technical summaries available for certain product on brand websites.

As data accuracy improves, and emissions factors and methodologies are refined, we are able to obtain further insights into our products' results and inform our product innovation thus providing consumers with a selection of products that offer a compelling, more sustainable choice.

3. Evolution of our Environmental Assessments

Since 2018, Flora Food Group has been calculating the environmental impact of its products through life cycle assessments (LCAs), continuously learning and refining its approach as well as recognizing and addressing the limitations thereof.

In 2022, in collaboration with Quantis, Flora Food Group developed a Product Life Cycle Assessment (LCA) Tool that allows the company to study the environmental impacts of its products from cradle to grave. The tool and the methodology used to perform the LCAs are aligned with the EU's Product Environmental Footprint (PEF) methodology and compliant with ISO 14040 and 14044 standards for public disclosure of results. The tool has been peer reviewed by a panel of three independent experts on topics such as LCA, agronomy

Life Cycle Assessment (LCA) is a science-based methodology used to assess environmental impacts resulting from for example, greenhouse gas emissions, waste production, water, land and energy use. Environmental impacts are calculated over the life cycle of a product, from extraction of raw materials to the end-of-life.

and dairy production and is regularly updated to ensure alignment with latest scientific advancements.

The tool enables users to input key product-specific parameters, such as manufacturing location, ingredient composition, packaging type, and distribution markets across Europe and North America, to generate accurate footprint calculations. In 2025, additional key markets outside Europe and North America were incorporated into the Product LCA Tool to enhance the global representativeness of the portfolio claim and avoided pressure. The functional unit is defined as one kilogram of product, reflecting the typical one-to-one substitution of conventional products with Flora Food Group's counterpart products. It is also in line with previous Flora Food Group product footprint assessments.

4. Calculation

It is the peer-reviewed Product LCA Tool that generates the emission factors for products in the categories of butters and spreads, creams, and soft cheeses. For Violife cheeses, including Violife soft cheeses, emission factors were derived from a dedicated ISO-compliant study which can be found on our website.

The % difference used in comparative claims across GHG emissions, land occupation and water consumption is calculated as follows:

% difference = (Dairy product EF – Flora Food Group EF) / Dairy product EF

The portfolio comparative claim represents a weighted average of the results of over 325 SKUs covering ~50% of Flora Food Group's global sales revenue and volumes from 01 July 2024 to 30 June 2025.

The emission factors for dairy products come from the World Food LCA Database (WFLDB), with the latest version of the Product LCA Tool at the time of this study using WFLDB version 3.9.

Detailed technical summaries of our Product LCA Tool are available within the product LCAs published across our brand websites.

ANNEX: UNDERSTANDING THE TYPE OF CLAIMS

We rely on different types of assessments to have robust, scientific evidence to underpin our understanding of the comparative environmental performance of our products:

1. Product-level comparative claims
2. Category or portfolio comparative claims
3. Avoided pressure claims.

A **product-level comparative claim** guides consumer choice between two products following externally reviewed methodology (ISO compliant and peer reviewed), supports portfolio assessment, and **serves as the basis for category claims**. Product comparative claims are not representative of the market; they only represent individual products.

A **category or a portfolio comparative claim**, building on individual product claims, provides a corporate-level perspective, enabling scaled sustainability claims by comparing a company's product category with selected equivalent comparative products.

An **avoided pressures claim** positions the company within market dynamics, evaluating its role in the environmental transition while considering broader consumption patterns. Our avoided pressures assessment follows WBSCD draft guidance for climate and is expanded for land and water.

	Product Claim	Comparative Category or Portfolio Claim	Avoided Pressures Portfolio Claim
What it tells	Guides consumer choice between two products following externally reviewed methodology (ISO compliant and peer reviewed), supports portfolio assessment, and serves as the basis for category claims.	Provides a corporate-level perspective, enabling scaled sustainability claims by comparing a company's product category with selected equivalent comparative products.	Positions the company within market dynamics, evaluating its role in the environmental transition while considering broader consumption patterns. Assessment follows WBSCD guidance for climate and expanded for land and water.
What it does not tell	Does not allow extrapolation or provide insights at the category level. Technical summaries support product (SKU) level results; posted on brand websites.	SKU selection and extrapolation have limitations, as the lack of global guidance or standards creates uncertainty about the accuracy of the reference scenario in representing market and consumption patterns.	Focuses on market-level impact rather than direct product comparisons.
Market representativeness	Not representative of the market; only assesses individual products.	Market representativeness has limitations, as it depends on the chosen comparative products and reference scenario, which may not fully reflect broader trends.	Better reflects market dynamics and consumption patterns.
Indicators assessed		**GHG emissions** **Land occupation** **Water consumption**	**GHG emissions** **Land occupation** **Water withdrawal**