FSSC 24000
FROM RISK TO OPPORTUNITIES

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REFRESCO BODEGRAVEN & THE FSSC 24000 JOURNEY

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FROM RISKS TO OPPORTUNITIES

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WHY FSSC 24000?

DOING WHAT IS RIGHT

FSSC

SOCIAL RISKS:
CONDITIONS OF WORK

An assembly bench in Foxconn's Longhua complex in Shenzhen, China, where iPhones are manufactured. Photograph: Tony Law/Redux/eyevine for The Guardian

SUPPLY CHAIN RISKS: BUILDING SAFETY

The Rana Plaza disaster occurred in Dhaka District, Bangladesh, on 24 April 2021. One thousand one hundred people lost their lives.

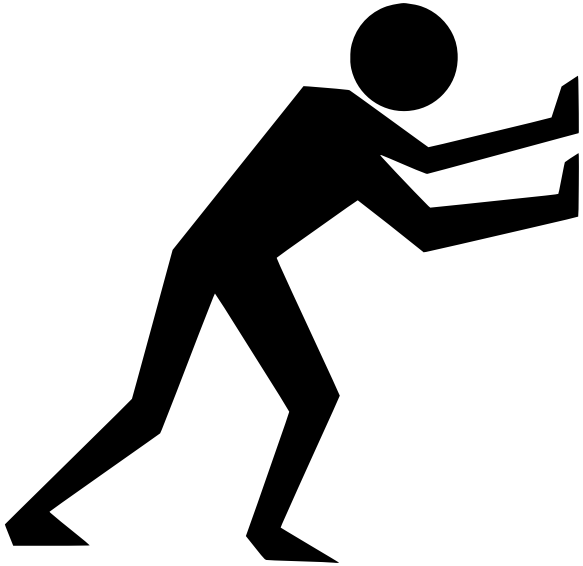
FSSC 15 YEARS

SUPPLY CHAIN RISKS: HUMAN RIGHTS

Marine police in Satul province inspected fishing boats manned by Burmese workers to look for potential human traffickers, 19 June 2014.

WHAT ARE FSSC 24000 OPPORTUNITIES?

SOCIAL COMPLIANCE DRIVERS



There is an increasing external pressure to govern social aspects and ensure good practices properly:

- Society at large is less and less tolerant of abuses, corruption cases, bad work conditions, etc.
- Legislators follow societal pressures via political parties to respond to new ethical requirements.
- Peers can use good practices as differentiating factors.
- NGOs and activist investors add to social pressure.

EVOLUTION OF REGULATORY CONTEXT

- The responsibility of enterprises is extended down to the customers/ end users and out to all suppliers.
- Over the last few years, legislation has incorporated concepts and principles of "universality".
- Areas involved include bribery and corruption, money laundering and terrorism financing, human rights across the supply chain, and compliance with economic and trade sanctions.

European Union's new Directives require new laws in all EU countries, related to:

ESG Reporting (active from 2023)

Corporate sustainability reporting - European Commission (europa.eu)

ESG Due Diligence (active from 2017)

Rules enforcing rights and environmental sustainability (europa.eu)

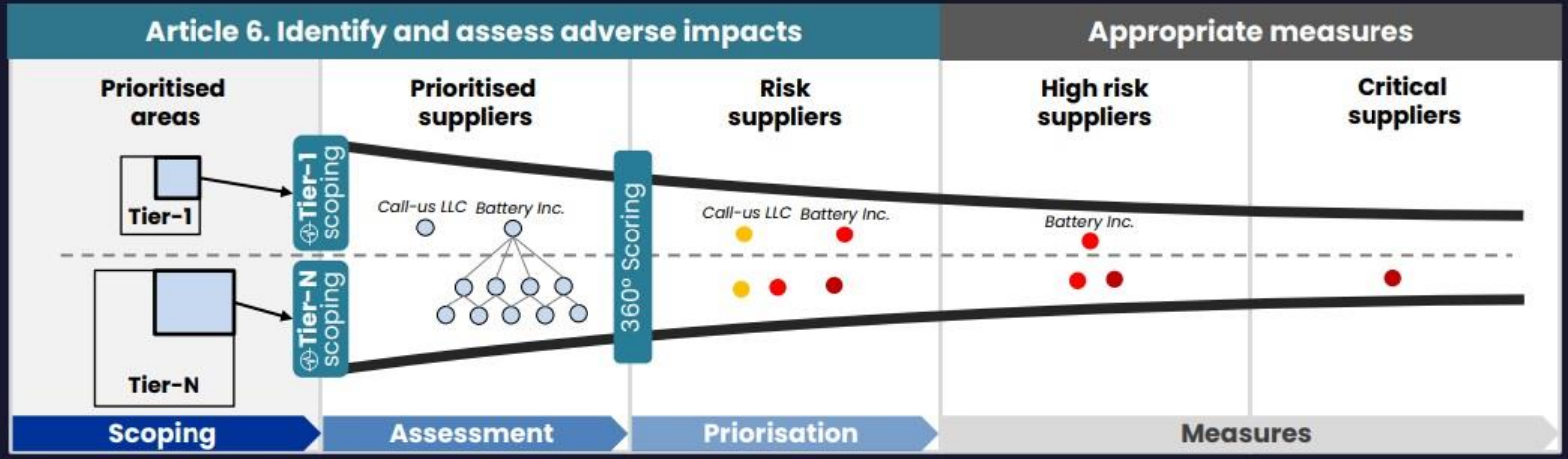
Canada's BILL S-211: Fighting Against Forced Labour and Child Labour in Supply Chains:

Public Bill (Senate) S-211 (44-1) - Third Reading - Fighting Against Forced Labour and Child Labour in Supply Chains Act - Parliament of Canada

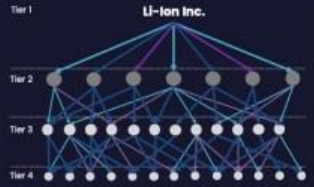
FSSC 15 YEARS

Risk assessment implementation

CS3D



Scoping Dashboard



Tier-N Mapping

+ Validation

360° Scoring

Tier-N Analysis

OPPORTUNITIES FOR CUSTOMERS

- Being FSSC 24000 certified will satisfy the requirements of the Canadian Law S-211 and the European Union, both CSRD and CSDDD.
- Future laws worldwide will mimic these; some are already at work. All are based on the ISO approach.

OTHER OPPORTUNITIES

FSSC 24000 can be complemented with other good practices, which you can use as a differentiating factor from your competition.

- Participation in the United Nations Global Compact
- Declaration of alignment with UN Sustainable Development Goals on your CSRD report
- Deployment of a full Responsible Sourcing process
- Review the Sustainability of the Production
- Review the Sustainability and availability of your Supply Chain

Some companies produce «greenwashing» and unsubstantial activities or certifications. Similar practices are also used in social compliance (social washing?).

CBS CAN ACCELERATE THE TRENDS

Corporations are under external pressure to manage the social impact of their activities from:

- **Society at large**
  Publicize on prof. social media and non-prof. media on the risks of ungoverned social risks and the potential solutions
- **Legislators**
  Participate in discussions with Governments & International Organizations about social issues.
  Propose PAS 24000 as a local standard.
- **Peers of customers:**
  Success stories with large/prestigious companies
- **NGOs and/or activist investors:**
  Establish win-win relations with NGOs. Find the common interests with each.

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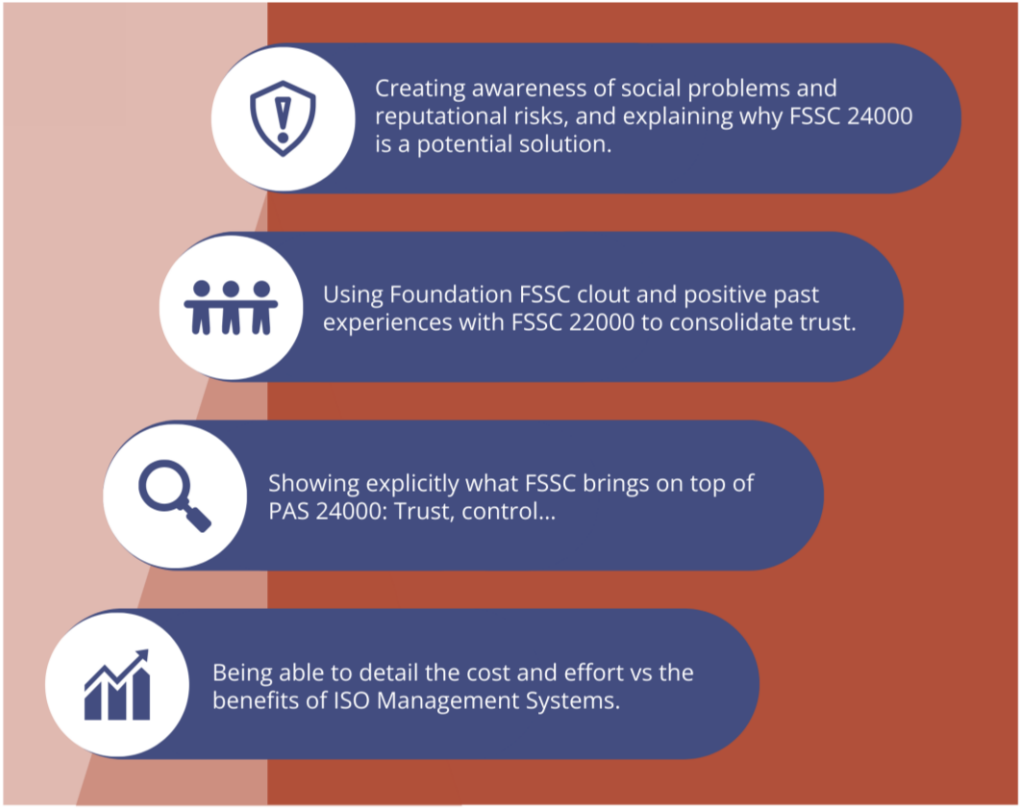
CBS CAN INFLUENCE COMPANIES



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Q&A

THANK YOU

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Foundation FSSC

www.fssc.com

Refresco Bodegraven & FSSC 24000 journey

FSSC Insights Event 2024

June 19, 2024

Refresco

A clear and compelling vision

Our drinks on every table

Refresco
Our drinks on every table

Refresco: The global independent beverage solutions provider

Volume

14.5 billion

liters across all major beverage categories

Plants | Countries | Colleagues

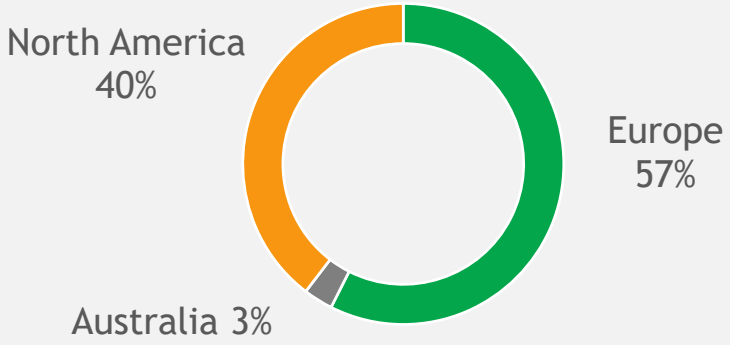
75 | **13** | **14,500+**

strong European & NA footprint, with excellent start in Australia

Adjusted EBITDA

€650 million

with over 20 years of consecutive growth

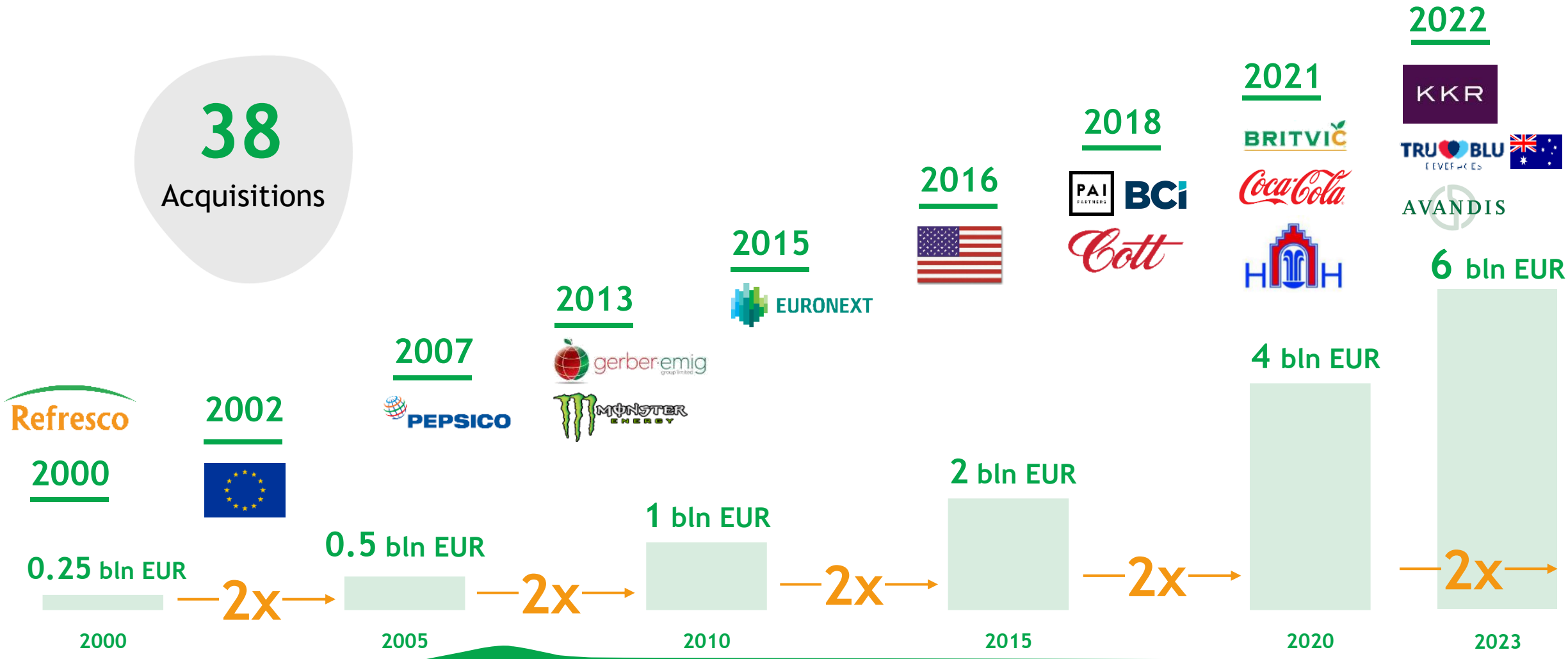


PEPSICO · Coca-Cola · BODYARMOR · Monster Energy · LIDL · Walmart · ALDI

Refresco

An amazing track record with 20 years of Buy & Build

38
Acquisitions



Refresco

We focus on retailer brands and contract manufacturing…

For international and national retailers and GNE-brands

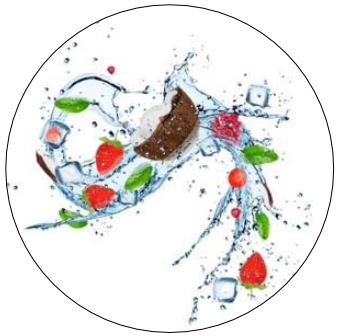
Water & Value-Added Water

Carbonated Soft Drinks

Energy & Sports Drinks

Fruit, Nectars & Juices

Ready-to-Drink Tea



Still Drinks

Alcoholic Drinks

Plant-based

…with packaging capabilities in cans, PET, Aseptic PET and Hot fill, carton and glass

Refresco

Highlights
Refresco Bodegraven

Part of Refresco
since 2000

People
170

Products
Fruit juices
Ready-to-drink teas
Functional drinks
Still drinks

Customer channels
Retail
Brands

Why FSSC 24000?

ESG is integral to how we run our operations, serve our customers, and develop our people.

- Markets & Legislation
- Manufacturing & Supply Chains
- Customers
- Our People & Communities Around Us

Refresco

Building on existing management systems at the site

E

ISO 14001

S

FSSC 24000

G

ISO 9001

Refresco Bodegraven & FSSC 24000 journey

IDENTIFY & ASSESS

DEFINE & AGREE

COMMUNICATE & LIVE IT

REFLECT

IMPROVE

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Key takeaways

1. People at the heart of what we do
2. Meet and exceed stakeholder needs and requirements
3. Cross-functional effort focused on continuous improvement
4. ESG externally verified

Refresco