WHERE ECOLOGY MEETS ECONOMY

The Sustainability Flower as a leading framework in doing business





A SHORT INTRODUCTION

This report has been written by me, Nada van Schouwenburg, for Eosta, over the course of 2018. It is meant to give you a complete overview of the company's sustainability policy including practical examples of projects and campaigns. Eosta is an international importer and distributor of organic fruits and vegetables, but this it is not your average company. At the core of the business hides a mission that is much greater than just profit. Eosta aims to contribute to a healthy global food system, while doing business in a responsible manner for both people and planet.

This corporate mission has been translated into the Sustainability Flower, a measurement and communication framework for the sustainable development of farmers. Moreover, over the years this ambition has led to the development of a broad range of projects and campaigns. From creating awareness about the importance of soil or proactive healthcare to donating money for solar panels on a rural school in Burkina Faso.

The driving force behind the corporate sustainability mission is founder and CEO Volkert Engelsman, who was also voted as the 'Most Sustainable Man' in the Netherlands in 2018. However, the hundred colleagues working for Eosta bring the sustainability mission to reality everyday by constantly searching for the fine balance between ecology and economy in their day-to-day business.

I hope you will enjoy reading Eosta's story as much as I enjoyed developing this report.

If you have any questions, feel free to contact the Sustainability & Communication department.

Best regards, Nada van Schouwenburg





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INTRODUCING





Photo by Stefan Segers

Eosta is an international importer and distributor of organic fruits and vegetables. It is presently Europe's most innovative importer, packer and distributor of organically grown fresh produce. Eosta is well known for its sustainability practices, and in 2018 Eosta received numerous sustainability prizes, such as the sustainable packaging award and the European Business Award for the Environment.

Eosta BV was founded in The Netherlands in 1990, by current CEO Volkert Engelsman and his college friend Willem van Wijk. The company name; Eosta was derived from "Eos", the Greek goddess of sunrise. The idea of sunrise symbolizes how the company is founded anew every day, by combining two worlds: social idealism and commercial realism. Eosta's logo consists of the rainbow colors. According to Goethe a rainbow arises at the exact moment where light and darkness meet; which can be interpreted as, spiritual and material, ideal and reality, ecology and economy. And that's Eosta; the best of both worlds, social idealism and commercial realism.

In the past decades, Eosta has grown to be the international company it is today. The company represents more than a hundred thousand organic and bio-dynamic growers in six continents, reaching consumers throughout Europe and far beyond. The head office with adjacent logistic facilities is located in Waddinxveen, the Netherlands.

It is Eosta's intention to communicate to consumers the added value of organic farming for both our

HOW IT ALL BEGAN

environment as well as the people involved. From 2004 onwards this view has led to the development of the "trace & tell" trademark; Nature & More, and an integrated communication and evaluation tool for sustainable food production; the Sustainability Flower.

Nature & More brings the consumer fresh organic fruits & vegetables from all over the world, GMO-free, pesticide-free and free from artificial fertilizers, with the grower's story and full transparency about their impact on planet and people. Nature & More communicates the commitment and efforts that individual growers make towards the planet and its inhabitants. Via the Nature & More website, social media pages and plastic free packaging, the information is communicated directly to the consumer. By doing so, the consumer is empowered to make informed purchasing decisions in a market that is in general anonymous.

"And that's Eosta; the best of both worlds, social idealism and commercial realism"

WHY DO WE Exist?

We see ourselves as managers of the supply chain, bringing farmers and consumers closer together. Our team supplies quality organic products to the international retail- and wholesale market. We offer our clients access to fair and organic products from trustworthy sources. Moreover, we support our suppliers with high-quality agricultural and social development expertise.

Responsible, together and authentic are Eosta's core values. These values are the foundation of our business and guide our everyday work and decision making.

Eosta wants to contribute to healthy foodsystems, a sustainable environment and doing business in a socially responsible way. Thus: **healthy, organic, fair** Mission

RESPONSIBLE Together Authentic

	Responsible	Together	Authentic
eosta	Healthy, fair & organic	 Bringing clients and suppliers closer together 	Industry innovation
nature &	The Sustainability Flower	Nature & More transparency	Nature & More's unique grower story
HR	3D Leadership Deliver	3D Leadership Dance	3D Leadership Dream



Sustainability is part of Eosta's DNA. This is why the principles of sustainability; thinking and acting for healthy people and planet in the long run, are an important aspect of our human resource strategy as well. Eosta's HR policy is divided in three levels: dream, dance and deliver. The first level, dream, starts with every individual's unique story. How this individual then works together with others is translated to the dance level. Lastly, these two previously mentioned levels result in delivering a strong and responsible performance.

3D LEADERSHIP MODEL

D_{REAM}

It all starts with a Dream. This first HR pillar builds on the notion that every human being is unique. Personal self-reflection is necessary if you want to be able to distinguish your own unique story and that of others you work closely with. This unique distinctiveness is the foundation of strong leadership and teamwork.

DANCE

The second pillar is about 'dancing' with others, the daily interaction one has with collegues and other business partners. When we talk about teamwork we believe in 1 + 1 = 3. Being able to effectively work together and co-create is one of the most important aspects of leadership and succesfull businesses.

The third pillar is about delivering results. Through differentiating yourself and 'dancing' with your collegues, you will be able to deliver the best results. We believe that delivering responsible results happens when people are able to cocreate effectively.

THE STORY **OF PURPOSE, PEOPLE AND PLANET**



FOOD WITH A STORY

Nature & More grower passport from Hugo Sanchez 12

The story of purpose, people and planet is the foundation of our 'Sustainability Flower', a model that is used to assess the growers' sustainability performance. It all starts with the individual and his or her purpose in life. Every individual has a direct impact on the people around him or her through everyday social interactions. These choices are based on his/her beliefs or purpose and have a direct impact on the well-being of our planet.

It all starts with the individual..

The story of the Nature & More Sustainability Flower all starts with the unique story of the individual. How someone views the world shapes to a large extent the impact that a person has on his or her direct environment. Taking this into account, the unique story and worldview of a farmer will influence the impact he or she will have on the people around him or her and the planet we share together. All these aspects are part of the Sustainability Flower; both people and planet.

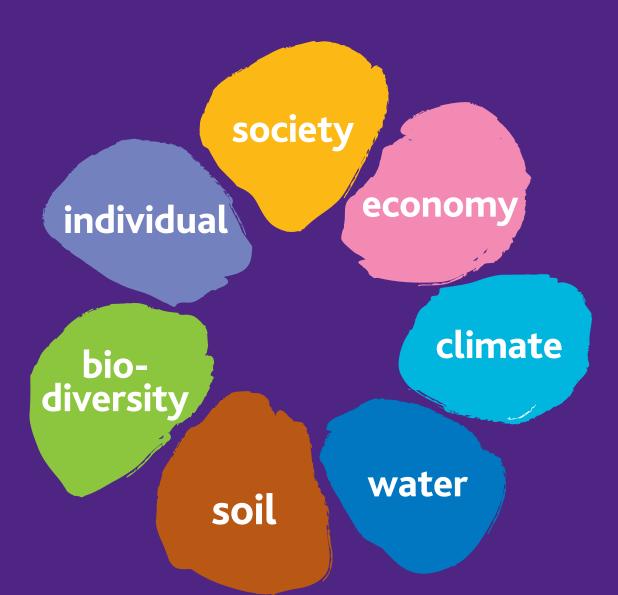
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In the original design of the Sustainability Flower, the farmer is visualized at the center of the Flower, surrounded by the petals for people and planet where he or she has a direct impact on. In this first design the three words: freedom, justice and solidartiy were in the center of the Flower. These terms stem from the French revolution; Liberté, égalité, fraternité, and are now loosely translated to the flower petals: individual, society and economy. Individual development and empowerment leads to freedom, which is the basis for all progress. Justice is deeply embedded in the rules and regulations that make up our society. Lastly, our economy is based on the principle of solidarity, taking care of your fellow humans and fair distribution of wealth.

Thus, the individual's purpose question reflects in the impact one has on both the people around him or her and the environment. The Sustainability Flower takes these impacts into account to get a complete overview of the farmers' sustainability practices. This overview is then visualized in the so called 'grower passport' where all important information of that grower is collected and directly communicated to the end consumer.

THE SUSTAINABILITY FLOWER



The unique story of purpose, people and planet can be translated to the Sustainability Flower. The Flower reflects the unique story of every individual producer. The seven flower petals address the impact on both planet and people. For planet, four flower petals refer to the aspects: climate, water, soil, and biodiversity. For people, three petals refer to: the individual, societal and economic impact.

The Sustainability Flower was developed in collaboration with a network of key international organizations from the organic movement cooperating under the umbrella of the "Desert Club". Within this group, goals and performance indicators were defined on the basis of the GRI Guidelines for every dimension of the Sustainability Flower. To measure the impact on each of these issues both qualitative as well as quantitative data is used. Nature & More applies the Sustainability Flower as a web based navigation tool to communicate the ecological and social performance of its growers.

The flower guides its users towards a new responsible economy that is based on transparency and a profit definition that includes—rather than externalizes—the costs of people and planet. "Nature & More applies the Sustainability Flower as a web-based navigation tool to communicate the ecological and social performance of its allied growers"

Each Nature & More grower is assessed against the performance indicators of the Nature & More Sustainability Flower. The Flower is used to Monitor, Manage, Monetize, and Market the unique sustainability performance of each grower. The Flower points the way to a sustainable food system and green economy – where ecology meets economy.

	MONITOR	Monitoring the sustainability practice of each individual growers but also for the organization as a whole
4 M ' S	MANAGE	Managing the steps of sustainable development. This way the flower is not just another assessment but aims to improve the status quo at farmer level
4 M J	MONETISE	Monetizing the impact on people an planet, by calculating the real costs of 'externalities' and therewith including these in our economic system (also known as True Cost Accounting)
	MARKET	Marketing the added environmental and social value to help farmers capitalize on their social and environmental performance

TRUE COST ACCOUNTING

In our current global economy, 'costs' are defined as an amount that has to be paid or given up in order to get something. In reality, this means that the costs of producing a good are often limited to the input of raw materials and the costs associated with the development process. However, almost always there are externalities that come with producing a good, which are not accounted for. For example, when producing food, the production process can cause soil degradation or water pollution, which are not monetized into the price of the goods. This leads to the problem we face today: cheap products are actually very expensive.

Our current food system has a significant number of hidden costs to the natural environment and human health. Issues such as the use of artificial fertilizer and pesticides lead to soil degradation, water pollution and climate change. These so called "hidden costs" to both people and planet can all be traced back to unsustainable agricultural practices. Experts globally agree that these external costs (which currently are not paid for by the corporations who are responsible for them) outweigh the benefits of 'cheap' food – according to the FAO these costs are estimated to be at least USD \$4.8 trillion every year.

Although these costs are not paid for at the grocery checkout counter, consumers today and the future generation will bear the financial burden of these unpaid costs through taxes and healthcare costs. As a result, conventional produced food seems cheaper and than organic grown foods now, however in reality we are just ignoring real yet hidden costs. This is why Eosta teamed up with Soil & More, EY, Triodos Bank and Hivos to calculate the True Costs for Food, Farming and Finance pilot (TCA-FFF). In this research pilot the external costs, based on the Sustainability Flower, were calculated for several organic and conventional fruits and vegetables. The report from FAO 'Food wastage footprint: full cost accounting' was used as a starting point for developing a methodology as to how one can calculate the external costs of food production.

The results of the research pilot show the true costs of some organic and conventional products, as well as a true cost profit and loss statement for Eosta as a company. Furthermore, the resulting report presents a practical method and dashboard for the implementation of True Cost Accounting in Smalland Medium Enterprises (SMEs) in farming, food and finance.

It is crucial that we redefine 'profit' and start working with a financial model that covers both societal as environmental costs. By placing a clear monetary value on the benefits and impacts of different food production systems it will bring the opportunity to change policy mechanisms to penalize damaging practices and reward the development of systems that deliver positive outcomes for both people and planet.

The full report on true cost accounting can be downloaded on www.eosta.com

In 2017 Eosta conducted a True Cost Accounting pilot in close collaboration with Soil & More, EY, Triodos Bank and Hivos. The results of this research showed that when taking the assessed externalities into account, organic products turn out to be cheaper than conventionally produced foods.





DISCOVER THE TRUE BENEFITS OF ORGANIC!

Don't we all realize that many hidden environmental and social costs are not reflected in the price of so- called 'cheaper' conventional food? But how high are these costs really? Wouldn't it be great if we were able to put a monetary value on soil degradation, water pollution, loss of biodiversity, climate change! This is exactly what a growing group of scientists, economists, policymakers is trying to achieve.

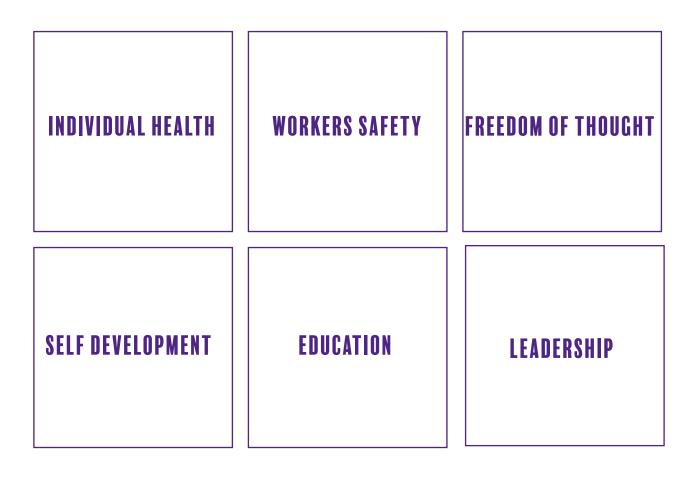
Nature & More is now ready to provide you with true cost transparency on a selection of our products. The published true cost values are based on calculation models provided by the Food and Agriculture Organization of the United Nations. Obviously far from complete, certainly way too conservative, but a start! First cost comparisons confirm: Organic is not too expensive; conventional is too cheap. Help us spread the news!

Find out

At natureandmore.com, you can now calculate the True Cost of Food for everyday products. Have a look and convince yourself that choosing organic is a choice for the future. Spread the news and share the Nature & More True Cost Flower!







Individual development and empowerment leads to freedom which is the basis for all progress. The individual domain focuses on the people working within an organization. Employees are the core of an organization, which is why it is of utmost importance that these individuals can develop themselves to their full potential. The first premise for individual development is health. According to the UN World Health Organization, health can be defined as "a state of complete physical, mental, and social well-being and not merely the absence of disease or infirmity".

Moreover, for an employee to become the best version of him or herself, the work environment has to be safe and he must be able to speak his mind. Once these premises are provided for, training and education can be offered for personal improvement. In the 3D leadership model this individual development is referred to as differentiation. For each flower petal it is possible to measure how well a farmer is performing on the basis of a set of indicators. This overview of indicators is used to monitor, manage, monetize and market the farming practices. Below you can find the most important indicators for the 'individual' petal.

Indicators



Training & Education

Employee satisfaction

Self-development and vitality



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Cultural rights

Individual health

Training of employees Training of other stakeholders

Employee involvement Personal development Advancing creativity

Assuring employee satisfaction Grievance procedure for employees Supporting community development

Healthy working conditions Sick leave Mental well-being

Cultural development Indigenous rights Intellectual property rights



Photo by Stefan Segers



For each of the flower petals there are many examples throughout the supply chain. These are a few examples to showcase what the individual petal is about. You can read many more examples on our website: www.natureandmore.com - where each grower has its own profile with their Sustainability Flower.

Health Clinic in Egypt

Individual development and empowerment leads to freedom which is the basis for all progress. In this regard education is a key issue at Mafa. Mahmoud El Shishiny explains: "We provide illiteracy classes for our employees and we pay the tuition fees of their children. Illiteracy classes are currently being given in 14 different classes to workers who would like to complete their basic education. The attendees are not only workers, but also those living in the neighboring villages in the Noubaria area. The total number of graduates is now 435, and the program expects to graduate a further 500."

There used to be a small clinic in the farm but it was upgraded to a mini-hospital. The hospital was built in 2007 and is providing health care to all Magrabi Agriculture workers and their families as well as the people living in the Nubaria area. All workers undergo regular health checks. There is also an eye clinic that provides optical examinations and simple eye operations. The hospital has been opened to serve about 300 persons monthly.





Dr. Goodfood campaign

In September 2018, Nature & More launched the Dr. Goodfood campaign. In this campaign about food and health, Dutch physician Anna Kruyswijk, a.k.a. Dr. Goodfood, helps people to improve their health with original recipes. Fresh organic fruits and vegetables are the main ingredient. On the Dr. Goodfood website you find unique recipes for combatting specific illnesses, such as colds, the flu or constipation.

As the goals of this campaign is to educate consumers about the health benefits of fruits and vegetables, we also organize in-store health consultations, where dieticians advise shopping consumers about healthy foods.

Fix yourself with food. Let's cook!



Women empowerment in Peru

Fernando and Jorge Salas produce organic ginger and turmeric in the heart of Peru.

The two biggest social problems we are encountering here are poverty and domestic violence. By specifically employing woman we want to address both these issues. Apart from providing our employees (of which 70% are woman) an income and a safe place to work, we also have a day care center where the children (up to four years) old can play under the supervision of two trained teachers. Furthermore, to address the domestic violence issue we organize workshops and presentations to teach the woman that they are strong themselves and do not need to accept this horrible mental, physical and sexual abuse.



True Cost Accounting Pilot

A major part of Eosta's TCA assessment is the analysis about health. To assess the external costs of food production on our health, Eosta's pilot analyzed the pesticide exposure related to the production.

This is is divided into two parts; workers health and worker safety. The former is defined as the impact to the farm workers' health by the use of pesticides and/or the lack of proper protective equipment. The latter is defined as the impact to farm workers' health occuring from physical accidents and injuries related to their line of work. The goal was to monetize the

negative human health impacts of pesticide residues for general non-organic produce, general organic produce, and Eosta produce.





True Cost Accounting calculation of organic apples from Argentina

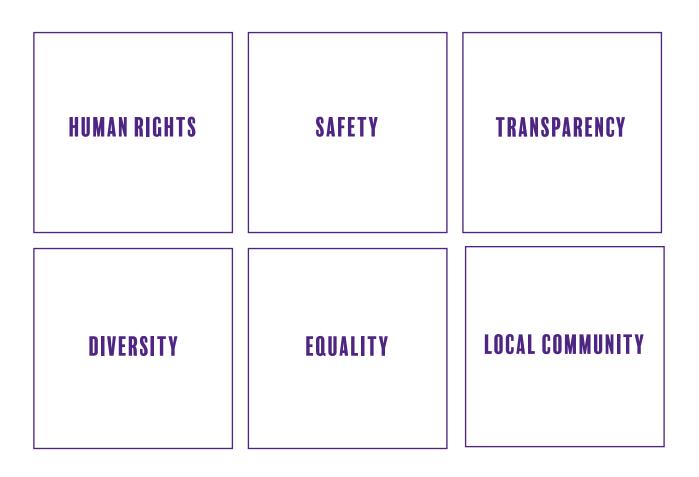
One Cent for the Future

One cent for the future is a long-term campaign, where for every kilogram fruits and vegetables sold, 1 cent goes directly to a social project initiated by the grower. These projects are often set up to support the local communities or employees. Quite often the growers know very well what needs to happen to improve the local situation, with supporting these local projects, the power is in the hands of the local community. Nature & More is currently supporting 10 projects spread over 10 countries and 3 continents.

rhank you! "Danke!" «Merci!»







An organization or in this case farming business, does not operate alone, it works as a spider in a web of connections. For an organization to work together with all sorts of stakeholders it is important to adhere to social norms and governmental regulations. This means that an organizations needs to work in line with international human rights standards as well as comply to local governance structures.

The society petal focuses on the impact an organization has on stakholders connected to the organizations. This includes employee relationships, partnerships with external stakeholders, business related contacts, and other relations with the local community and the outer world.

For each flower petal it is possible to measure how well a farmer is performing on the basis of a set of indicators. This overview of indicators is used to monitor, manage, monetize and market the farming practices. Below you find the most important indicators for the 'society' petal.

	Indicators	
	Core labor standards	Human rights adherence Non-discrimination Freedom of collective bargaining
<u>ה</u>	Diversity and equality	Diversity of workforce Equality of employees
	Health and safety	Workplace safety General state of health Health promotion
ALL THE	Employee motivation	Employee relations Employee fluctuation
	Governance and compliance	Alignment with sustainable development Risk management Compliance with laws and regulations Participation and transparency



Photo by Stefan Segers



For each of the flower petals there are many examples both at farm level as well as at company level. Many of the Nature & More farmers have a positive impact on their community, not only through jobs, but also via social projects benefiting the people around them. On this page a few of these projects are highlighted to showcase what the society petal is about. You can read many more examples on our website: www.natureandmore.com - where each grower has its own profile with their Sustainability Flower.

Community center Costa Rica

Andres Nuñez grows organic pineapples in Costa Rica. Through the once cent for the future campaign they have developed a community center for both employees and the community at large. The center functions as an educational and health center, where people can visit the doctor or develop new skills which can help them both at work and at home. In 2018 this community center will be expanded with a cafeteria and a gym.



Care farm in Limburg, the Netherlands

Math Kersten and his family from Vorster Hand grows organic chicory in Limburg, the Netherlands. Besides organic agricultural practices, they also run a care farm where they give people with a disability the chance to develop themselves. These people help out with the organic farming and also take care of some animals. Next to this, Vorster Hand also hosts day care for elderly people on their farm and provide job trainings for youth with a distance to the job market.







Halcyon People with Disabilities, Greece

Gerasimos Karantinos grows organic citrus in Greece. The country's recent economic woes have impacted every aspect of life. Funding and donations to important social causes and programs have decreased significantly. Through the one cent for the future program, the Halcyon Association of Parents & Friends of People with Disabilities is supported. This program helps and prepares the disabled people to live with some level of independence in the future.





Patagonian dessert project

Hugo sanchez grows organic apples and pears in the Rio Negro Valley in Argentina. Hugo is one of the initiators of the Patagonian Dessert Project, which supports communities living in the harsh dessert environment of the El Cuy. Through this one cent for the future project we are installing solar panels in the small villages. This electricity can then be used for light, radio, loading mobile phones, but also for powering water pumps.



True Cost Accounting Pilot

The livelihood impact assessment in the TCA-FFF pilot is focusing on the variety of stakeholders that benefit from Eosta's economic activites. This includes employee compensation, net profit, lease rentals, taxes paid, depreciation and interest. These figure only account for the economic value creation in the Netherlands. Thus, the economic impact created upstream of the company (at farm level) is not taken into account.

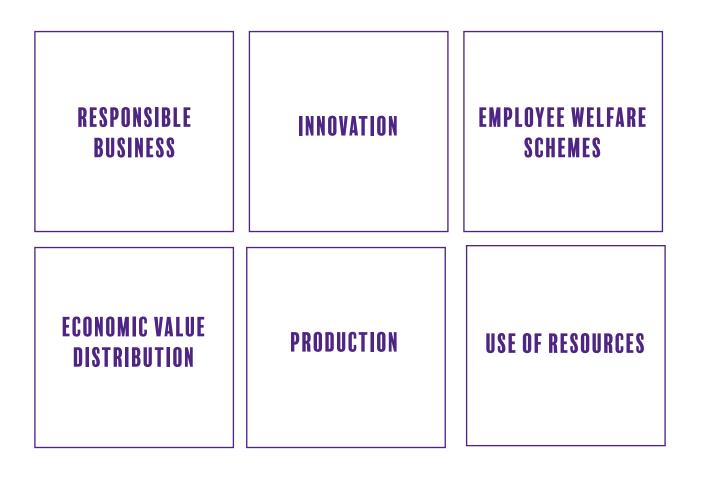
For more information you can download the TCA report on our website.





True Cost Accounting calculation of organic apples from Argentina





The economic domain takes into account all value flows related to an organization. It's about creating an economy that is fair, equal and sustainable. A system that works in the long run for both people and planet. This includes a fair distribution of wealth along the supply chain, responsible use of natural resources, innovation for sustainable development and a redefinition of profit.

Redefining profit in a way that includes people and planet on the balance sheet. This is translated in the True Cost Accounting pilot we have conducted.

For each flower petal it is possible to measure how well a farmer is performing on the basis of a set of indicators. This overview of indicators is used to monitor, manage, monetize and market the farming practices. Below you find the most important indicators for the 'economy' petal.

 Indicators	
Product portfolio	Food quality Product diversity
Consumer responsibility	Satisfaction with production Marketing and communication
Innovation	Improvement product portfolio Improvement of process Research and development
Production	Management system Material innput Waste
Economic value distribution	Suppliers Employees Capital providers Government Environment Community





For each of the flower petals there are many examples both at farm level as well as at company level. On this page a few of these projects are highlighted to showcase what the economy petal is about. You can read many more examples on our website: www.natureandmore.com - where each grower has its own profile with their Sustainability Flower.

Natural Branding

Natural branding is an innovation to eliminate plastic packaging. Very often organic fruits and vegetables are packed in plastic foil to distinguish them from the non-organic alternative. Through natural branding we are offering a sustainable solution for this issue. With a high definition laser, parts of the pigment in the outer layer of the peel is removed, which leaves a permanent mark. This new method of 'packaging' is saving tons of plastic. Just for one product line for one customer, we are already saving over 750.000 packaging units, which is (measured in CO2 emissions) equivalent to an average car driving 1.3 times around the world.









Approximately one third of all food worldwide is wasted. Everyone wants less waste, but it clearly isn't that easy. In the Netherlands, the government has failed to realize its targets on waste reduction. Of all the food wasted. about a third is thrown away by consumers, while the rest is lost at the farm, the store or somewhere in between. Nature & More takes its own responsibility and makes an effort to find solutions for food waste. For this reason we work together with all kinds of wonderful charities and social enterprises. In 2017 we were part of the food waste pilot "Love Food Hate Waste". Several companies within the Dutch organic sector as well as Wageningen University and the Louis Bolk Institute joined forces and researched where in the supply chain food is waste. With the results of the research an action plan was started to offer discount on 'otherwise wasted' fruits and vegetables.





Living wage

Eosta is one of the first agricultural trading companies to conduct a living wage research pilot, in close collaboration with IDH and Hivos. The goal of the pilot, which was conducted in 2018 with a Kenyan avocado supplier, was to find out whether living wages could be used to improve social sustainability measurements. The pilot led to a new Quick Assessment method which will be further developed and tested with various focus suppliers of Eosta in the future. You can download the research report here.



Financial platform from Jungle Mac

Patrick Wainaina from Jungle Mac grows organic avocados in Thika, Kenya. He founded the Jungle Foundation with the aim to improve the community on three levels: education support, economic empowerment and environmental protection. The organization provides waste bins in the neighborhood to keep the streets clean, but also built several schools. Furthermore, through the initiative Jungle M-Hela, a financial platform that allows people to save money, take a loan and financially guarantee. This encourages the community to prepare for the future.



True Cost Accounting Pilot

Part of the livelihoods assessment is the economic impact assessment. To calculate the impact the concept of Gross Value Added (GVA) is used. This can be explained as the value of produced goods and services minus the value of intermediate consumption. This value can be calculated for any company or link in the value chain.

This analysis included the following elements: gross compensation of employees, taxed paid, lease rentals, interest, depreciation, and net profit.

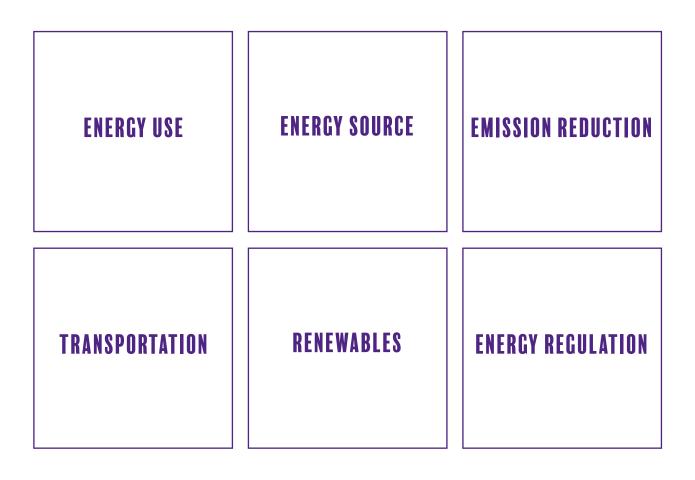
For more information you can download the TCA report on our website.





True Cost Accounting calculation of organic apples from Argentina





Agricultural practices are almost fully dependent on the climate. The climate determines to a great extent the water supply (FAO, 2004) and has a direct influence on the growing circumstances of a crop. According to the FAO, climate change causes major uncertainties for agricultural practices, and subsequently the global food production. On the other hand, agricultural practices also have an enormous impact on our changing climate. This mutual dependency of climate and agricultural is what makes this issue a top priority for the global community.

Organic versus conventional agriculture

According to scientific research, organic agriculture leads to less CO2 emission than conventional farming practices and is better resistant to the changing climate (Scialabba & Müller-Lindenlauf, 2010 / FAO, 2011). Organic farmers can better adapt to climate change because of stronger agricultural-ecosystems and diversification of crops. Furthermore, due to better water management of the soil, organic farming is better adapted to long periods of drought and heavy rainfall. Moreover, organic farmers can even have a positive impact on climate change by storing carbon in the soil.

Recently the EU published a report named: Soil – the hidden part of the climate cycle. This report shows that soil is the planet's largest carbon storage, which we can actively manage. There is more carbon stored in living soil than in plants and the atmosphere combined. Through organic farming, this carbon storage in our soil can be improved and properly managed.

The main greenhouse gasses produced by agriculture are carbon, methane and nitrous oxide. The effect of methane on the greenhouse effect is four times as strong as carbon. Moreover, nitrous oxide's effect is 310 times as strong. This emission of nitrous oxide is a result of the use of artificial fertilizer, but is also caused by the use of natural fertilizer and ploughing of grassland. The less you plough and the more you use compost, the more carbon is stored in the soil and less nitrous oxide is released.





For each of the flower petals there are many examples both at farm level as well as at company level. On this page a few of these projects are highlighted to showcase what the climate petal is about. There are many aspects in the production of organic fruits and vegetables that impact our climate, ranging from soil degradation to one cent for the future programs to improve energy efficiency. You can read many more examples on our website: www.natureandmore.com - where each grower has its own profile with their Sustainability Flower.

Compost for climate

Eddie Redelinghuys grows organic grapes in Paarl, South Africa. Besides his farming practices he also runs a successful organic compost business (Reliance). The main input for producing the compost is municipal green waste, as well as alien vegetation that presents an environmental threat in the Western Cape. In the last decade, Reliance has kept over 10.000.000 m3 of green garden refuse out of already overcrowded landfills. This resulted in reducing over 500.000 tons of carbon dioxide gas in the atmosphere.

Compost increases the amount of carbon that is stored in the soil. Moreover, organic fertilizer also help slow down greenhousegas emissions in the soil. Furthermore, adding organic matter to the soil benefits the retention of water and reverses the decline in soil organic matter.



Solar energy in Greece

Gerasimos Karantinos grows organic kiwi's, grapefruits, oranges and other citrus fruits in Greece. Although mother nature provides the 'energy' for growing the fruits, once these have been picked they need to be cooled and packed to ensure excellent quality. For the packing and cooling we use solar energy. The southern side of the packing house roof in covered by photo-voltaic panels (1.000 m2) which produce around 180.000 KWH of electric energy annually, covering the energy needs to a large degree.







Climate crops

Rob van Paassen grows organic and biodynamic vegetables in the Netherlands. Growing biodynamic means keeping heating to a minimum. This is why Rob adjusts his crops to the different seasons, making optimal use of the natural warmth during the year. Hence, in winter he grows bok choy (Chinese cabbage), as this vegetables grows well in cold weather.







Eosta's new circular office building

In 2018 Eosta moved to a new building. The building has many circular and sustainable characteristics. Both the shell and design have a materials passport, which states the materials used to ensure they can be reused as much as possible after demolition The roof of the distribution and packaging halls will be completely covered with solar panels, and rainwater will be collected and used for local horticultural irrigation.

The timber in the office is sustainable Dutch elm; the modular walls and insulating material in the partitions are circular; one of the stone walls is made from recycled construction rubble and toilet bowls; the office chairs are made from recycled plastic. A natural paradise around and on the building is under construction.

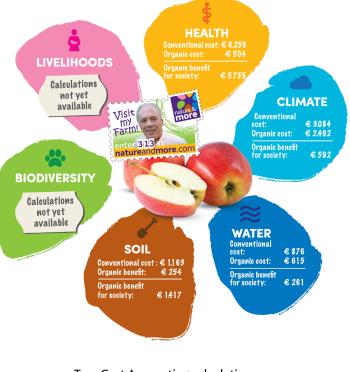


True Cost Accounting Pilot

For the climate assessment the carbon footprint is calculated in compliance with the guidelines of the Greenhouse Gas Protocol (GHGP) as developed by the World Business Council for Sustainable Development and includes Scope 1, 2 and 3 emissions. The soil emissions and carbon removals are modelled using the Cool Farm Tool (CFT). The CFT takes into consideration soil characteristics, fertilization practices, pest and disease control, energy use as well as general practices such as soil preparation, crop rotation and crop residue incorporation.

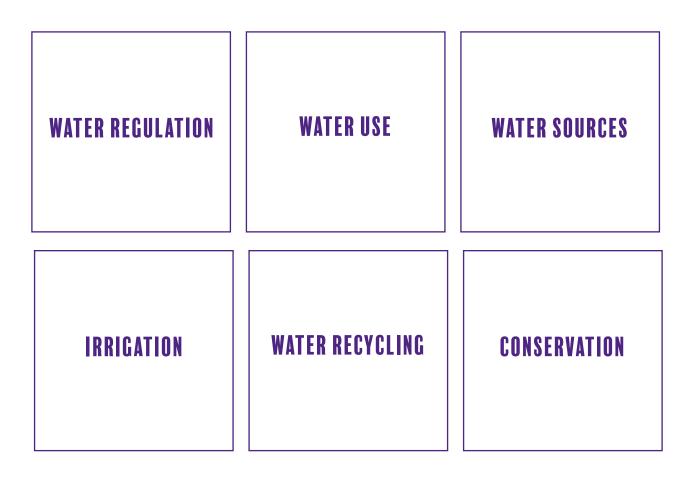
For more information you can download the TCA report on our website.





True Cost Accounting calculation of organic apples from Argentina





Water can be considered a vital resource for life on earth, it is the integral component of our ecosystem. Accordingly, the importance of water for agricultural practices is apparent. Without a sufficient water supply it is impossible to grow any of our foods. Hence, equal and efficient allocation of water resources is crucial for our global food production. Irrigated agriculture plays an essential role in contributing to food security and poverty alleviation.

Although the relation between water and agriculture is clear, the sector is often criticized for inefficiency and high wastage of water. Due to the increasing global demand for water, the pressure for efficient and more sustainable water governance is growing.

According to FAO, the fundamental question is how we can sustainably manage the available water resources for efficient food production and at the same time protect our environmental system. When it comes to sustainable water management, organic farming (through the use of compost) can play a vital role. The main use of water in agriculture is for irrigation. By using compost-enriched soil, farmers are increasing the water-holding capacity of the soil and therefore reducing the need for irrigation.

The goal is the use of a sustainable water management system, where both the water quality and availability are taken into account.





For each of the flower petals there are many examples throughout the supply chain. On this page a few of these projects are highlighted to showcase what the water petal is about. You can read many more examples on our website: www.natureandmore.com - where each grower has its own profile with their Sustainability Flower.



Water management in Morocco

"Hi, we are Younes and Rachida and together with a great motivated team, we grow a wide range of amazing exotic organic citrus fruits including Citrus Caviar, the Japanese Sudachi and Yuzu lemons, Kaffir limes, Buddha's hand and many more. Taste and smell them to discover the delights of diversity in citrus.

Our family farm was established in 1950 when my great grandfather bought 500 hectares of land next to the river Sebou not far from the historic city of Fez where I was born 20 years later.

Although this area receives little rainfall we are blessed with the fact that the Sebou river runs right past our land. Nevertheless we only want to use the minimum necessary water and therefore we invested in new underground drip irrigation around our trees which has enabled us to reduce our water consumption by two thirds! Morocco has a long history of water management, and ancient methods as khettaras (underground canalizations used in desert oasis to distribute water) are still used by many farmers in the rock desert. And technology has brought us many new ways to minimize water use, and it is always better to use water from rivers that will run through to the sea anyhow."



Calculating the water footprint

The water footprint shows the amount of water used for one kilogram of fruit, for the whole process: from the tree to a European store. The global average water footprint for oranges is 500 liters.

A few years ago we calculated the water footprint of Johannes' organic oranges, lemons and mandarins from South Africa. The footprint of Johannes' oranges is considerably lower than the average. Also, his "grey" water use is zero, which means zero water pollution.

What does this mean?

The water footprint was calculated in line with the Water Footprint Network methodology. It distinguishes between "blue", ""green" and "grey" water. "Blue" refers to surface waters and ground water, "green" refers to rain water in the upper soil, and "grey" refers to the amount of water pollution. Water use related to the generation of electricity and the production of input materials was excluded. This calculation was based on data regarding yields and practices for the season/year of 2008. The water footprint study was carried out independently by Soil & More Impacts BV. www.soilandmore.com



Water use in South Africa

Eddie Redelinghuys, organic gape grower in South Africa explains: "In this part of South Africa we get the most rain between May and August. For the rest of the year we need to irrigate our crops carefully and we do this with drip irrigation. This is not only am excellent water saving technique but is also good for the plants and therefore for the production as well. The water we use comes from 6 storage dams (full of life), the local river and some of our wells."

In februari 2018 the South African government declared the country's worst drought on record. It has been said that the city of Cape Town is beyond the 'point of no return' and will run out of water by April 2018. This shortage of water has a massive impact on the farmers around the Western Cape.

The use of natural compost increases the water holding capacity of the soil. Soil scientists report that for every 1 percent of organic matter content, the soil can hold 16,500 gallons of plant-available water per acre of soil down to one foot deep. (source: MSUE)





True Cost Accounting Pilot

The water impact assessment for the true cost analysis is based on the guidelines of the global water footprint network. Accordingly, this assessment was modelled using FAO's tools ClimWat and CropWat.

Three types of water footprints are included: - Blue: consumption of blue water resources (surface and ground water) along the supply chain of the product

- Green: consumption of green water resources (water stored in soil)

- Grey: volume of freshwater that is required to assimilate the load of pollutants bases on existing ambient water quality standards

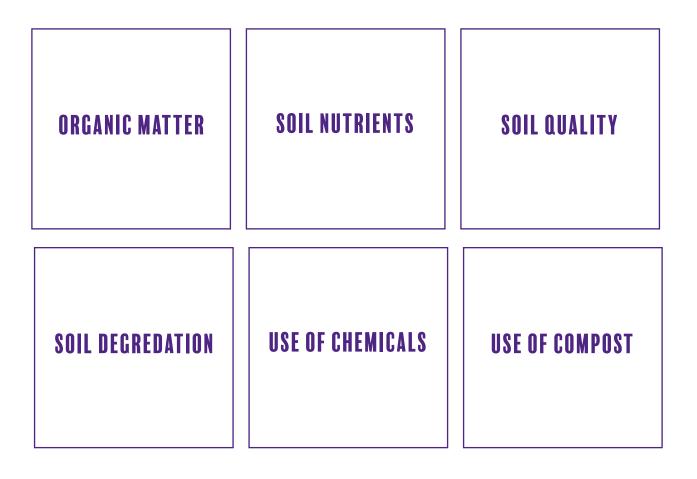
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True Cost Accounting calculation of organic apples from Argentina





Soil is a key element of agriculture. It's literally the foundation of our food system. As with water and sunlight, soil is a key resource for producing food. Every year over 12 million hectares of fertile soil is lost due to non-sustainable agricultural techniques (UNCCD). Because of depleted and eroded soils as well as landslides, the land area available for food production worldwide is shrinking, and the living area of millions of human beings becomes uninhabitable every year. This is leading to massive migrations of people which consequently puts even more pressure on our stressed environment.

A short lesson in soil

Nature consists of a closed life cycle in which waste eventually becomes raw material again. Agriculture slightly distorts this life cycle when growing and harvesting produce and therewith extracting nutrients from the soil. If this deficiency of nutrients is not supplemented, the soil becomes exhausted and infertile. Plants obtain nutrients from both organic matter and minerals that exist naturally in the soil. Organic matter is any plant or animal material that returns to the soil and goes through the decomposition process. This organic matter improves the water holding capacity, binds soil particles into aggregates and is crucial for providing nutrients to plants. Organic agriculture uses several techniques to close the life cycle and feed the soil, such as the use of compost as organic fertilizer. Scientific research shows that organic agricultural practices significantly increase the soil's flora and fauna , improving soil formation and therewith creating more stable systems (Mäder et. al, 2002).

Healthy soil produces stable and high quality yields, diminishes leaching and results in less erosion . On top of this, through the carbon storage potential, soil is one of the most effective measures for mitigating climate change. Our goal is to contribute to soil fertility and vitality through responsible use and management of soil and mineral resources.





For each of the flower petals there are many examples throughout the supply chain. With organic farming a healthy and natural soil life is highly valued. This is why we put much emphasis with our campaigns and projects on the sustainable development of our world's precious soil. On this page a few of these projects are highlighted to showcase what the soil petal is about. You can read many more examples on our website: www.natureandmore.com - where each grower has its own profile with their Sustainability Flower.

Making compost out of green waste

The brothers Verbeek grow organic tomatoes and other vegetables in the Netherlands for Nature & More. Producing organic vegetables means that you have to use soil, not rock wool (which is often used in conventional farming). There is no use of synthetic pesticides or fertilizer, which is ofcourse beneficial for the soil biodiversity.

The Verbeek brothers make their own compost out of green waste, using the latest technologies. This has a lot of positive effects: the structure and water management of the soil is improved, biodiversity is increased, and the soil becomes very fertile. Compost also increases carbon sequestration in the soil, so it's good for the climate too.





Soil & More Impacts

Soil & More Impacts is a subsidiary of Eosta, specialized in conserving and rebuilding fertile soils worldwide. Planet earth offers us a number of natural resources of which soil is one of the most important - and most ignored. Soils are crucial for any form of life on this planet, but every day tremendous amount of fertile soil are destroyed. Together with water and sunlight, soil forms the basis of all agricultural activity. Since Soil & More's foundation in 2007, they have produced more than 450.000 tons of compost in cooperation with their international partners. They provide workshops for farmers in the developing world teach them how they can produce compost and improve the quality of their soils without much investment. The aim is to work with farmers on a higher productivity per unit of land, through improved soil management practices and a more efficient use of water and other inputs.

Soil & More



Save our Soils campaign

In 2013 Nature & More and the FAO started the Save Our Soils campaign to raise awareness about the importance of soil as the world's most important and yet neglected resource. The campaign aims to raise consumer awareness about the importance of soil for our health, food security and climate. It wants to make people aware of the problem of degraded soils and point towards soilutions. In the end the campaign tries to activate consumers to get creative and become soildiers for a better future.



saveoursoils.com







True Cost Accounting Pilot

To assess the erosion risk of intensive agricultural systems the Revised Universal Soil Loss Equation (RUSLE) was used. This equation is widely usef to estimate rates of soil erosion.

RUSLE takes the following parameters into account: duration of crop cycle, slope of your farm, tillage practices, orientation of the soil preperation, duration of fallow period.

The output of RULSE is tons of eroded topsoil per hectare. This value was factored with the yield per hectare and the FAO monetization factor to calculate the external costs to erosion per kg of product.

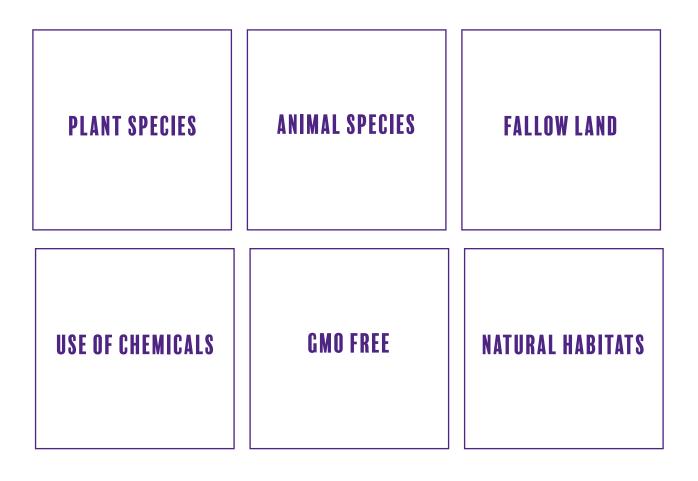
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True Cost Accounting calculation of organic apples from Argentina





Biodiversity, which refers to the number of species of plants, animals and microorganisms, is crucial for a healthy and productive ecosystem. Healthy habitats consist of numerous species, which improves pollination, reduces soil erosion, acts as a natural pest exterminator and decomposes dung in pastures. On top of this, a high level of biodiversity leads to a more active soil life and a healthy ecosystem is more adaptive to environmental changes. The article 'What is biodiversity and why does it matter to us?' from The Guardian gives a perfect introduction into this crucial and yet often overlooked theme.

Intensive farming is for a great part responsible for the extreme loss in biodiversity. Due to pesticide use, synthetic nitrogen fertilizer, land consolidation, drainage and the use of heavy machinery, the biodiversity in agricultural environments has drastically decreased. It is a general principle of organic farming that every living organism should be held in high regard, from the tiniest microorganism living in the soil to the mightiest tree towering above it. For this reason, every link in the organic food supply chain is geared towards maintaining and, wherever possible, increasing the diversity of plants and animals. When the term biodiversity is used in the context of organic agriculture, it doesn't just mean more plants and animals, but also that more of the plants and animals native to a particular area grow in a natural way. Particular emphasis is also given to the preservation of native and endangered species of animals and plants. Several comparative studies show that organic farming systems have a positive impact on flora and fauna (Bengtsson, Ahnström & Weibull, 2005; Hole et. al, 2005).

Organic farming prohibits the use of genetically modified organisms (GMO's) in either plant or animal production. This helps maintain populations of native species of plants and animals while encouraging the use of a more diverse range of plants and animals in organic agriculture. Read more about GMO's and organic farming here.

Eosta highly values the impacts of our products on natural biodiversity and biodiversity. This impact is taken into account in our Sustainability Flower assessment of our farmers.





For each of the flower petals there are many examples throughout the supply chain. Biodiversity is taken very seriously by our organic farmers, as it is a great indicator of a healthy ecosystem on their land. Every living organism plays an important role in the ecosystem. Moreover, greater species diversity ensures natural sustainability for all life forms. On this page a few of these projects are highlighted to showcase what the soil petal is about. You can read many more examples on our website: www. natureandmore.com - where each grower has its own profile with their Sustainability Flower.

Hedges for biodiversity in Mexico

Edgar grows organic grapefruits in the South West of Mexico for Nature & More. Compared to their non-organic neighbours, Edgar farms in harmony with nature. On his orchards you can see there is much more wildlife visiting. Apart from a wide variety of insects and birds other friendly visitors include hares, squirrels, iguanas and huillotas. To stimulate natural biodiversity they have planted hedges with indigenous plants. These hedges also help fight soil erosion and act as a wind shield.



Caring for biodiversity in South Africa

Gog van der Colff is the owner and manager of Carpe Diem, a 200 ha farm that produces table grapes, raisins and pecan nuts. Their efforts for improving and sustaining the biodiveristy are inspirational. Carpe Diem protects the indigenous plants and trees on the farm. The farm is located in semi dessert and they farm among Camel Thorn trees, Ghaap (Hoodia) succulents, Quiver trees and many more indigenous trees, plants and succulent species. They do not only accommodate these endangered species, but promote the development of these. They have special programs where they degerminated the seeds of the Quiver- and the Camel Thorn tree and when the seedlings is strong enough they plant it on the farm and take care of it. Moreover, they are converting their cattle farm to farming with endangered and scarce animals like to Golden Oryx, Roan antelope and the White Rhino.







Sloths in Costa Rica

Costa Rica enjoys a very diverse climate with 12 different climate zones. This, (coupled with the fact that more than 15% of the land is protected nature reserve) means that this small central American island boasts more than 200 varieties of mammals, 350 varieties of reptiles, 850 bird varieties, 30,000 different insects and 10, 000 varieties of trees and plans. For La Virgen, organic pineapple production goes hand in hand with protecting the local environment. Andres: "At LaVirgen we are doing our utmost to decrease the negative effects that conventional production has had on the land and we want to prove that organic pineapple production can go hand in hand with the protection of local flora and fauna and simultaneously creating a better working environment for the local population." Some clear steps have been taken by the company. Andres: "We have dedicated portions of the plantation as protected areas, reforesting 74 acres along the river with native trees. In a recent survey of our land we found sloths, coatis, raccoons and monkeys, as well as an ant variety in danger of extinction".







True Cost Accounting Pilot

True Cost Accounting Pilot

Biodiversity is not taken into account in this pilot due to the lack of time and available studies. However, we are planning on developing a suitable methodology for further assessment.

The following impacts will be taken into account in future TCA calculations for biodiversity:

- Land use change and occupation
- Biodiversity loss
- Fress water Ecotoxiticy
- Marine EcoToxiticy

For more information you can download the TCA report on our website.





True Cost Accounting calculation of organic apples from Argentina





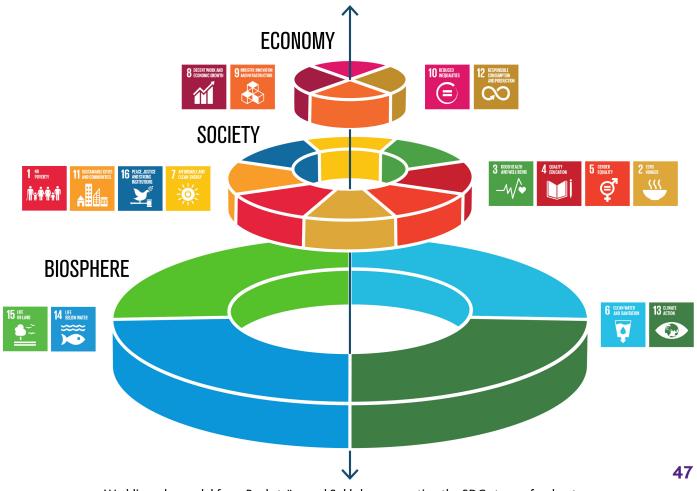
On January the 1st in 2016 the Sustainable Development 17 Goals (SDGs) of the 2030 Agenda Sustainable Development of - adopted by world leaders in September 2015 _ officially came into force. The goals form a universally adopted framework for sustainable development, aiming to end all forms of poverty, fight inequalities and tackle climate change, while ensuring that no one is left behind. The framework calls for worldwide action among governments, business and civil society to end poverty and create a life of dignity and opportunity for all, within the boundaries of the planet.

The goals cover a wide spectrum of sustainable development topics relevant to businesses - such as poverty, health, education, climate change and environmental degradation – which can connect businesses' strategies to global priorities. Ideally, companies will use the SDG framework to shape, communicate and report their strategies, goals and activities. For this purpose, we have connected the 17 SDGs to the Sustainability Flower-our integrated sustainable development framework. The detailed overview in which all SDG targets are connected to the Sustainability Flower indicators can be downloaded here.

17 PARTNERSHIP

Food connecting the SDGs

Johan Rockström and Pavan Sukhdev have presented a new model to look at the SDGs. The wedding cake model implies that economies and societies are seen as embedded parts of the biosphere. This model changes our paradigm for development, moving away from the current sectorial approach where social, economic, and ecological development are seen as separate parts. Now, we must transition toward a world logic where the economy serves society so that it evolves within the safe operating space of the planet. The researchers concluded that actually all the sustainable development goals are directly or indirectly connected to sustainable and healthy food.



Weddingcake model from Rockström and Sukhdev connecting the SDGs to our foodsystem

CODE OF CONDUCT



The code of conduct provides the ethical, environmental and behavioral framework on which we at Eosta (www.eosta.com) base our decisions on every day. The code is the foundation of all our actions and is anchored in our values and beliefs. Our suppliers are assessed with the Nature & More Sustainability framework, which is anchored in recognized international standards such as GRI, SMETA, and Global GAP. The extensive sustainability assessment is audited by a third party and provides a framework for continuous development. The results of the assessment indicate whether the farmer meets our requirements or if there is a need for assistance. If the latter is the case, we share best practices and experiences from our suppliers and help the supplier to improve. When a supplier shows no willingness or dedication to engage in continuous improvement, Eosta will reduce and eventually cease to purchase from this supplier. Any violations of this code will be judged and communicated with relevant stakeholders.



The Sustainability Flower

The Sustainability Flower reflects the unique story of each individual producer. The seven flower petals address both planet and people. The three petals at the top represent the social domain, including: individual, societal and economic. For planet, the four flower petals refer to climate, water, soil and biodiversity. The flower guides its users towards a new responsible economy that is based on transparency and a profit definition that includes – rather than externalizes – the cost towards people and planet.

Each Nature & More grower is assessed against the performance indicators of the Sustainability Flower. This sustainability framework is used to monitor, manage, monetize, and market (4M's) the unique performance of each grower:

- Monitor the growers farming practices
- Manage incremental steps of sustainable development
- **Monetize** the impact on people and planet through True Cost Accounting
- Market the added value to help growers capitalize on their environmental and social performance

No sustainability without transparanecy

Our core values – responsible, together, and authentic – are at the heart of everything we do as a company. These values are the foundation of our internal HR strategy and leadership vision. It is our mission to contribute to a healthy food system, a sustainable future and social responsible business: 'healthy, organic and fair'. Our products carry an unique Nature & More 'trace & tell' code that provides stakeholders, retailers, and consumers with direct web access (www.natureandmore.com) to the unique story of each supplier as well as their social and ecological impact. The Nature & More 'trace & tell' system empowers consumers to make an informed purchasing decision at a price that is fair for the producer, society, and the environment.

Society

Individual

 Employees in good state of health
 Safe and hygienic working conditions
 Freedom of mind respected
 Training and education for self-development
 Empowerment and self leadership of employees Adherence to core labor standards and human rights
 Transparency of rules and regulations
 Child labor shall not be used
 Discrimination is prohibited
 Harsh or inhumane treatment is prohibited
 Working hours are not excessive

Economy

Employment is

 freely chosen

 Regular employment is
 provided
 Living wages are paid
 Fair value distribution both
 internally as well as throughout
 the supply chain
 Employee accessibility to
 social services
 Responsible production

Climate

 Use of organic GMO free seeds
 Active protection of conservation list species and IUNC Red List species
 Recovery of natural habitats if possible
 Use of different crops and regular crop rotation

Biodiversity

WHAT DO WE EXPECT?

Management of energy consumption
 Energy saving practices
 Use of renewable energy if possible
 Reduction of emissions

 Responsible use of soil
 Use of solely organic fertilizer
 Land conversation and rehabilitation practices
 Soil improvement practices where possible Implemented water policy
 Overview of use of water
 Use of recycled water if possible
 Reduction of waterfootprint over time
 Enhancing water quality
 Protecting water habitats

Water

Soil

STANDARDS & CERTIFICATES

European Union label. Organic farmers, processors and traders must comply with strict EU requirements if they want to use the EU organic logo or label their products as organic. The EU requires an equally strict control system with checks carried out at every stage of the organic chain. All products from Eosta are in accordance with these organic requirements, and thus include the organic label unless otherwise stated.

GLOBAL G.A.P. (Good Agricultural Practices) is a certification providing a reliable standard for onfarm food safety and sustainability. It is a farm assurance program, translating consumer requirements into Good Agricultural Practices. The aim is to bring conformity to different retailers' suppliers standards, which used to create problems for farmers. GLOBALGAP is now the most widely used farm certification scheme.

ORGANIC

U.S. Department of Agriculture (USDA) The National Organic Program (NOP) develops the rules & regulations for the production, handling, labeling, and enforcement of all USDA organic products. This process involves input from the National Organic Standards Board (a Federal Advisory Committee made up of fifteen members of the public) and the public. The NOP also maintains a Handbook that includes guidance, instructions, policy memos, and other documents that communicate the organic standards.

ORGANIC

Sedex Members Ethical Trade Audit (SMETA) is one of the most widely used ethical audit formats in the world. It is an audit procedure which is a compilation of good practice in ethical audit technique. SMETA methodology uses the ETI code and local law as the measurement tool. It includes: health and safety, labor standards, environment, and business ethics.

SOCIAL

Fair for life is a certification standard for fair trade and responsible supply-chains. It allows all producers and workers who are at a socio-economic disadvantage to access a wider range of social and economic benefits. FLOCERT is a global certification body for fair trade verification services on a mission to assure fairness. It is a world-leading provider of assurance for global supply chains, where livelihoods of producers in developing countries around the world are ensured.

There are many different standards and certificates in the organic food industry. At Eosta we work closely with the following organisations to ensure that organic fruits and vegetables are produced in accordance with the organic standards and that the people involved throughout the supply chain are treated in an ethical manner.

Ethical Trading Initiative (ETI) base code is founded on the conventions of the International Labor Organisation (ILO) and is an internationally recognized code of labor practices. The code consists of 9 main aspects: 1) employment is freely chosen, 2) freedom of association and the right to collective bargaining are respected, 3) working conditions are safe and hygienic, 4) child labor shall not be used, 5) living wages are paid, 6) working hours are not excessive, 7) no discrimination is practiced, 8) regular employment is provided, 9) no harsh or inhumane treatment is allowed.

SOCIAL

Business Social Compliance Initiatice (BSCI) is an initiative of the Foreign Trade Association (FTA). All BSCI participants share the FTA vision "Free trade. Sustainable trade". To fulfill this vision, BSCI companies are invited to actively take part in developing and implementing a system for improved working conditions in the global supply chain.

GRASP (GLOBALGAP Risk Assessment on Social Practice) is a voluntary ready-to-use module from GLOBALGAP, developed to assess social practices on the farm, addressing specific aspects of workers' health, safety and welfare. GRASP is designed to complement the GLOBALGAP certification towards social aspects.

SOCIAL

Sustainability Initiative of South Africa (SIZA) is a not-for-profit membership based organization which ensures ethical and environmentally sustainable trade. It monitors care for the environment and compliance with labor legislation. It is a South African standard, developed, owned and operated in South Africa but aligned with the Global Social Compliance Program (GSCP).

SOCIAL

The Rainforest Alliance is an NGO working to conserve biodiversity and ensure sustainable livelihoods by transforming land-use practices, business practices and consumer behavior. It is a network of farmers, foresters, communities, governments, environmentalists, and businesses working together to reach these goals.

SOCIAL

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