



Sustainalility tastes good

The KRÜGER GROUP's first Sustainability Report

Report 2021

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Contents

CONTENTS	3
PREFACE	4
COMPANY	6
Business segments	8
Vertical integration	13
STRATEGY	14
Materiality analysis	16
Four sustainability dimensions	20
CUSTOMERS & PRODUCTS	22
cocoa commitment	30
Regionally sourced raw materials	36
ENVIRONMENT	44
Carbon footprint according to GHG Protocol	46
More recyclability	54
COMMUNITY	60
Human rights	60
Regional involvement	64
EMPLOYEES	68
OUTLOOK	72

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The KRÜGER GROUP'S first Sustainability Report

To us, "Shaping the future of good taste" means: through our combined efforts, customers can experience the highest level of enjoyment – today and in the future. However, this can only be achieved if we think and act sustainably. In the KRÜGER GROUP'S first Sustainability Report, we present our sustainability status for the reporting year 2021.



We are aware that we face great challenges, which is why we have been taking steps such as creating a strategic sustainability team in 2020. To become more sustainable as a corporate group, we also need the expertise of all specialist departments. As a result, a Group-wide sustainability community is in the making. We are currently developing a cross-company sustainability strategy with ambitious targets.

Among other things, we are developing plans and measures to achieve climate neutrality in the business units of the KRÜGER GROUP, to reduce energy consumption, to switch to sustainable sources for raw materials, and to optimize packaging.

With cocoa commitment, our new, proprietary sustainability program, we aim to provide greater protection for the environment and improve people's lives in cocoa-growing countries.



This opens up several opportunities: we can secure long-term access to responsibly produced raw materials and become even more popular with consumers through attractive, sustainable products.

This initial Sustainability Report gives you a first insight into our strategy development and the measures we have implemented as well as plans and challenges.

limah

Marc Krüger

Dr. Guido Colsman



The values of the KRÜGER GROUP

The KRÜGER GROUP is one of the world's leading family companies in the food industry. Through our combined efforts, we ensure that our customers can experience the highest level of enjoyment and that we treat people and the environment responsibly.

We want our high-quality products and services to not only satisfy our customers and partners around the globe, but also inspire them. Each company in the Group follows this mission – individually and as part of a strong network.





Respect

Respectful interaction with people is the basis for good long-term relationships.









Tradition

Established tradition and value commitment are the roots of our success.



Reliability

Meeting demands, keeping promises: those who place their trust in us can count on us.



For a successful future, we constantly question existing structures.



AROUND

BILLION

TURNOVER

Brief profile: our business segments

Beverages

The origin of the KRÜGER GROUP: instant beverages, coffee, capsules, enhancers, ready-to-drink beverages, and water carbonator systems

Cree Cree Creek Creek



Products

over-the-counter medicines

Dr. Scheffler

Infant Nutrition

70 years of production experience: safe, nutrient-rich infant milk, children's milk, base powders, special dietary nutrition

C Elb-Milch





Sweets & Chocolater

Enjoyment and pleasure: chocolate goods, spreads & dippers, dessert sauces & toppings, baking cocoa, sweets

Schokolade OREUSS

Health Products

Healthy and packed with energy: protein products such as powders, bars, and drinks, sports nutrition in the form of isotonic drinks and healthy snacks







OJC & Pharma

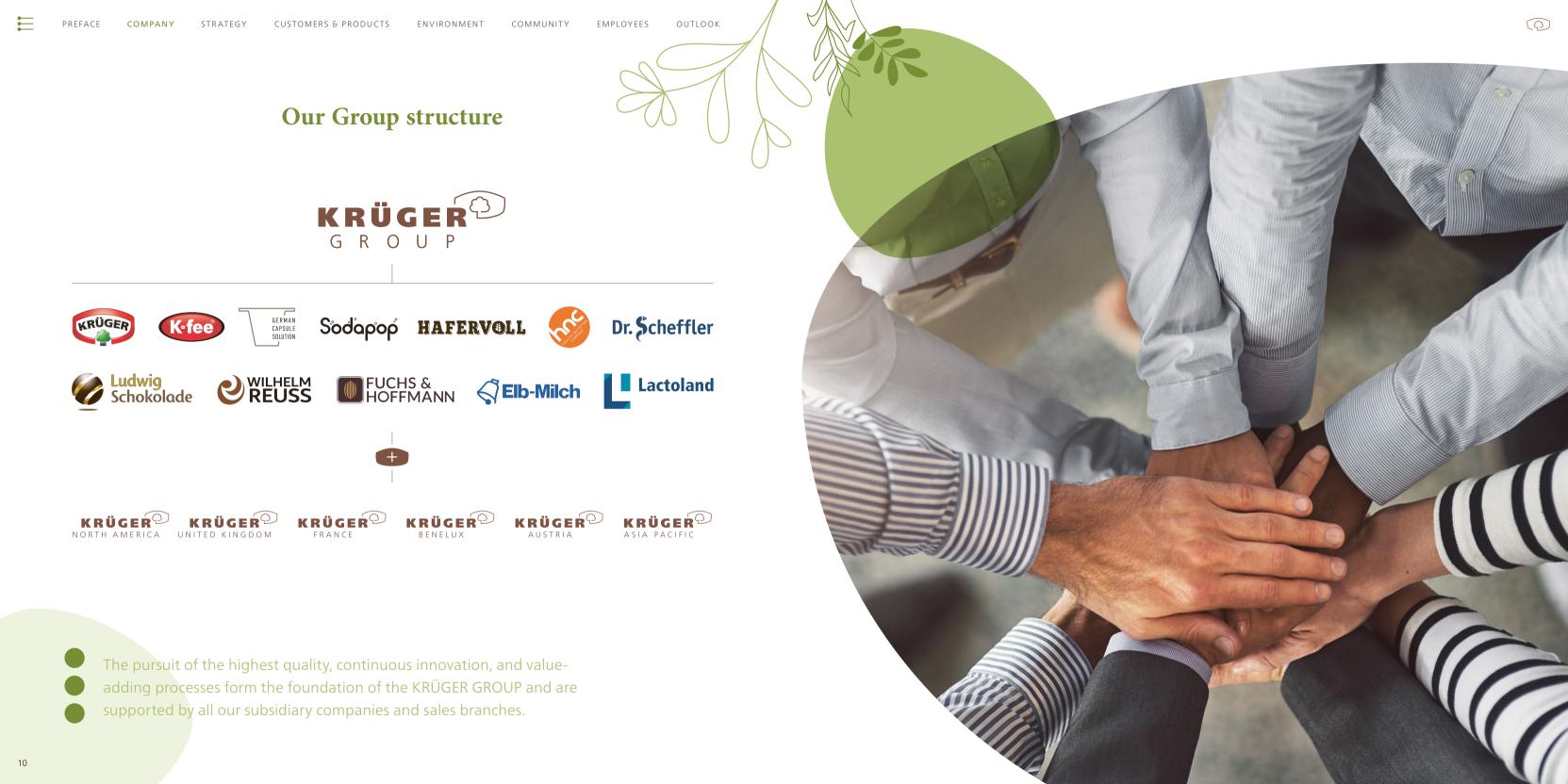
Nourishing and healing products: vitamins, minerals, hot beverages, skincare products,





Food Ingredients

Partner of numerous brands: semi-finished milk products, semi-finished cocoa products, fillings & glazes



Value chain

To ensure sustainability along the entire value chain, our supply chains are vertically integrated in many areas.

Five raw materials play a fundamental role in the range of KRÜGER GROUP products: coffee, milk, cocoa, hazelnuts, and vegetable oils. Since quality and sustainability are very important to us, we partly procure these products ourselves: in 2014, Fuchs & Hoffmann founded the subsidiary SUSCOM, which specializes in the cocoa trade and has its own local teams that select suppliers in the growing countries of Côte d'Ivoire and Liberia. When it comes to milk, on the other

Milk from contract farmers and

our own milk plant: maximum

transparency in the supply chain.

hand, we focus on local production: around 100 contract farmers from the region supply Elb-Milch, our Milchwerke "Mittelelbe". All farms participate in the nationwide program "QM-Nachhaltigkeitsmodul Milch 2.0" (QM Sustainability Module Milk 2.0). This consists of 86 sustainability criteria whose fulfillment status is measured. We then support the farmers individually as they implement measures to improve their processes.

Vertical integration of complementary production processes – from raw material to end product



Sustainable cocoa farming through the cocoa commitment sustainability program Sustainably safeguarding milk as a raw material through regional sourcing and compliance with the QM-Milch standard (Quality Management Standard Milk)

All of this makes the KRÜGER GROUP an independent, reliable partner with a wide product range.

Food ingredients

3

Documenting every step taken during the transport of raw materials to ensure traceability Beverages, Sweets & Chocolates, Infant Nutrition, Health Products, OTC & Pharma Products

Processing into

products and into

cocoa-based prod-

products and many

industrial processing

within the Group

ucts, milk-based

others through

semi-finished

Ensuring continuous quality and a permanent delivery reliability for retailers

Customer

Customized sustainability strategy

The KRÜGER GROUP is currently developing its sustainability strategy. This strategy is based on a materiality analysis.

The materiality analysis has identified the sustainability issues that are currently most important to us: responsible products, climate – emissions & energy, packaging, and human rights. These are the basis for our Group-wide sustainability strategy. On the one hand, we develop our strategy based on legal requirements and market demands. On the other hand, we focus on what fits our company and what we consider the right thing to do. This enables us to set a framework for how we deal with ecological and social risks, seize opportunities, and position ourselves for the future.

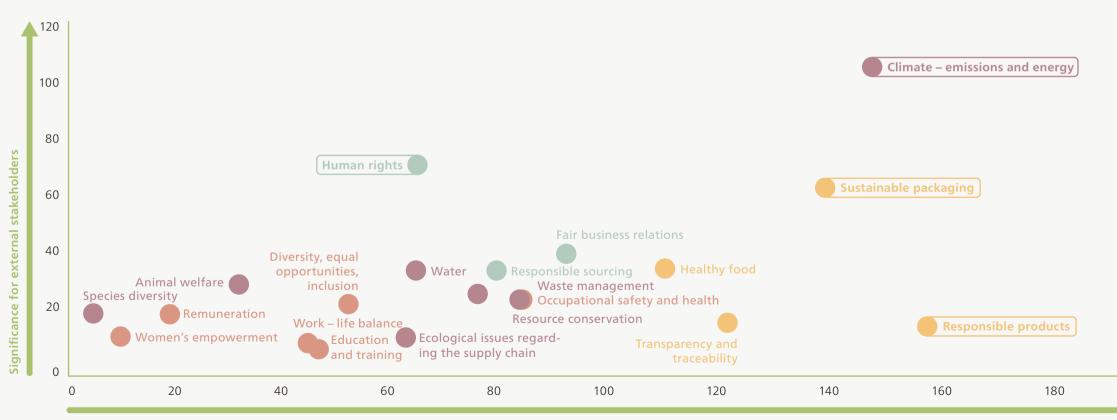
From the materiality analysis to a sustainability strategy: precise and target-oriented.



Materiality analysis

Our materiality analysis took into account more than 20 topics in all four sustainability dimensions, which are evaluated with the involvement of the key stakeholders. Four focus topics have emerged that are of great importance throughout the Group – these are the basis of our sustainability strategy. For each of these focus topics – **responsible**

products, climate – emissions & energy, packaging, and human rights – we develop tailored targets and measures.



Significance and impact according to the KRÜGER GROUP



Our four sustainability dimensions

Legend



Customers & Products



Environment



Community

Employees



KRÜGER GROUP's Strategic Sustainability Management

Cross-company sustainability projects

KRÜGER GROUP'S Sustainability Community

Sustainability representatives per site

	fee Servin Servin Source	Sodapop	HAFERVOLL	The	Dr. \$ cheff
Ludwig		FUCHS		-Milch	Lactola

Sustainability is a multi-layered and complex topic that cannot be viewed in isolation. That is why an interdisciplinary approach is needed and teamwork is indispensable.

The KRÜGER GROUP's strategic sustainability team is responsible for developing overarching strategies and projects in cooperation with the management, taking into account the expertise of the newly established Sustainability Community. This consists of the sustainability managers and representatives of all subsidiaries, who in turn draw on the experience of the experts from the individual departments and sites. We work together to gather knowledge, share it, learn from each other, and continuously drive sustainability projects forward operationally and in line with measurable metrics.

Our contribution to the UN Sustainable Development Goals (SDGs)

Four focus topics have emerged from the materiality analysis: responsible products, climate – emissions & energy, packaging, and human rights. We then aligned these with the United Nations Sustainable Development Goals (SDGs). The result: working on these topics enables us to contribute to eight SDGs:



Integrative approach



Four sustainability dimensions

Our approach to sustainability can be broken down into four dimensions; all sustainability activities of the KRÜGER GROUP are reflected in these.



customers and products

We strive to provide our customers with reliably and **RESPONSIBLE PRODUCTS** at all times that are of high quality and have been sustainably produced. One important aspect is certified sustainably sourced raw materials and ingredients, which we are increasingly using. taking responsibility for the environment

We reduce the impact of our business activities on the environment and CLIMATE by reducing EMISSIONS and energy consumption and by using sustainable PACKAGING. This is how we reconcile our business activity with the resource limits of the planet. TAKING RESPONSIBILITY FOR

We bear a special responsibility toward community in general and for safeguarding HUMAN RIGHTS. This begins with the producers of the raw materials, continues along the entire supply chain, and extends to the environment at our sites.





Our focus topics are reflected in the four sustainability dimensions.



taking responsibility for OUT Employees

We care for the well-being of all our employees at all our sites, and we do so throughout their entire working lives. One way we achieve this is through health management, further training, and interacting respectfully with one another.



Gustomers & Products

Taking responsibility has to start at the beginning: raw materials

Customers appreciate the quality of our products and our reliability. This drives us to continuously optimize our products, including with regard to sustainability, and to develop new products. The use of sustainable ingredients is particularly important to us in this respect, including the increasing use of certified raw materials.

The KRÜGER GROUP uses raw materials of agricultural and forestry origin for its products and packaging to a large extent. However, there are limits on how much land is available for agriculture. Therefore, it must be prudently managed by people using sustainable farming practices, at the same time protecting ecosystems and improving the living conditions of families. This avoids land degradation, overexploitation, and rural exodus.

Standards and certifications promote the cultivation of sustainable raw materials.

We will review all the raw materials we use for environmental and social issues and gradually increase the proportion of cocoa, coffee, tea, and nuts from certified sustainable cultivation in our own brands.

Regarding palm oil, we already use 100% certified goods. We also source most of our milk and oats regionally from Germany. By offering organic products and plant-based alternatives, we enable consumers to choose an environmentally and resource-conscious lifestyle.

Another important raw material is wood in the form of cardboard and paper for packaging. The materials we use are largely from sustainable forestry – at our headquarter in Bergisch Gladbach we already switched to 100% cardboard and paper from certified sources.







milk and oats

'Made in Germany

m

23



RESPONSIBLE PRODUCTS

Independent certifications

In the food industry, globally recognized certifications are the basis for trustworthy cooperation. This also applies to sustainability. We process raw materials that are certified in accordance with Rainforest Alliance, Fairtrade, RSPO, organic seal and FSC[®] seal.



Rainforest Alliance

Rainforest Alliance is the world's largest sustainable commodity certification program, having merged with UTZ in 2018. The nonprofit organization, based in New York and Amsterdam, develops certification criteria.

Rainforest Alliance supports certified producers in achieving a living wage through environmentally friendly and climate-conscious agriculture and the payment of a premium. This livelihood security is the basis for stopping deforestation, preserving biodiversity, gender equality, and preventing exploitative child labor.



Fairtrade

Fairtrade International, based in Bonn, Germany, sets the criteria required for the award of the well-known Fairtrade seal. The goal is to provide greater self-determination for farmers. This is achieved through fairer prices and the strengthening of local communities and human rights.

Fairtrade's approach is based on the participation and self-determination of farmers. Fairtrade almost always increases the income of the farmers, because price premiums are paid on top of the world market price. Further fixed surcharges, for example for organic goods, make it possible to achieve higher incomes in a predictable manner.



Recognized and well-known certifications means it is easier for consumers to make purchasing decisions.

COMMUNITY ENVIRONMENT

EMPLOYEES OUTLOOK RSPO

The Round Table on Sustainable Palm Oil (RSPO), based in Zurich, is the world's most important organization for the promotion of sustainable palm oil. RSPO was founded at the initiative of WWF and defines principles and criteria for the sustainable production of palm oil, such as the use of environmentally friendly cultivation methods or the responsible treatment of employees. RSPO's goal is for the use of sustainable palm oil to become the standard.

Nevertheless, we carefully weigh the use of palm oil in our products. Wilhelm Reuss, for example, also offers products without palm oil. Where we use palm oil, we only use RSPO-certified palm oil from sustainable cultivation of the higher "segregated" level. This palm oil is strictly separated from conventional palm oil along the entire production and supply chain. No valuable virgin forests are cleared for this palm oil. This preserves unique habitat for plants and animals.

Organic certification

KRÜGER GROUP organic products are enjoyed in many countries around the world. This requires them to be certified in accordance with local organic regulations. Our organic products meet these local standards, which can be seen from the official local organic logo. In the EU, it is the well-known green leaf of the EU organic label.

Forest Stewardship Council

The FSC[®] certificate is an internationally recognized seal of quality awarded to wood and paper products that originate from responsible and environmentally friendly forest management. We use environmentally friendly corrugated and solid board packaging for our cardboard boxes. In our offices, we also act in line with the motto: "Think before you print" to achieve a reduction in paper consumption here, too.





Organic farming preserves the environment because it prohibits for instance the use of synthetic chemical nitrogen fertilizers and synthetic pesticides and herbicides. This promotes soil health and prevents residues of synthetic substances in food. We use organic raw materials in cases where our customers or consumers ask us to.

MATERIALS ARE ALSO USED IN OUR OWN PRODUCTS, INCLUDING IN COMBINA-TION WITH OTHER SUSTAIN-**ABILITY CERTIFICATIONS**

oraanic



Great progress on cocoa

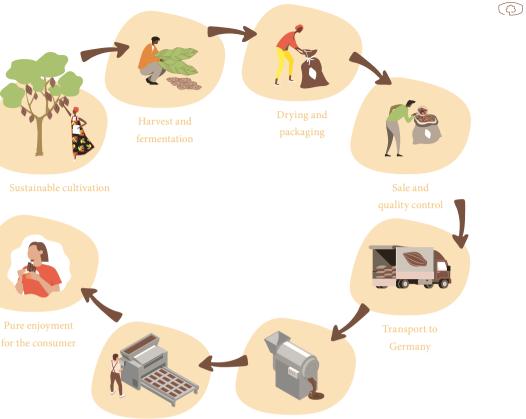
Cocoa is a precious commodity that passes through many hands and travels over several continents on its journey from the farm to the finished product. The KRÜGER GROUP has been actively committed to increasing sustainability in the cocoa sector for many years.

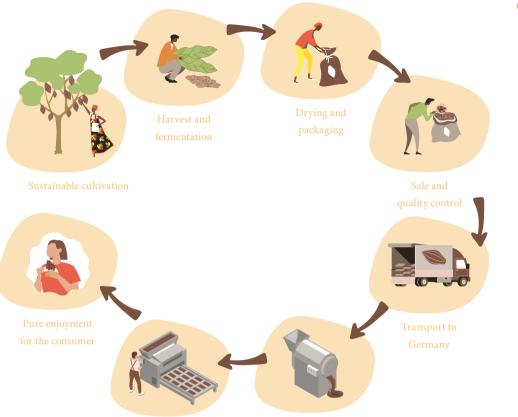
Cocoa is our most important ingredient for the production of semi-finished products and chocolate goods. It is used for example, in chocolate bars, chocolates, fillings, spreads and beverages. Sustainability is particularly important in the case of cocoa, much of which is grown by smallholder farmers in West Africa. Many farmers cannot make a good living from cocoa farming because they have little access to modern

agricultural knowledge. In addition, local cocoa buyers do not always pay fair prices. In order for the farmers to still be able to make a living, rainforest is often cleared to obtain new cultivation areas, while the existing cultivation areas are managed too intensively. By sourcing sustainably grown cocoa, we contribute to improving the living and environmental conditions of the local community.











The journey of cocoa

Our cocoa experts at Fuchs & Hoffmann have built one of the most modern cocoa factories in the world at their site in Bexbach, Germany. Its subsidiary SUSCOM has its own teams in Côte d'Ivoire and Liberia to source high-quality, sustainably grown raw cocoa locally. This cocoa is then processed at Fuchs & Hoffmann's own factory. These cocoa quantities are fully traceable.



RESPONSIBLE PRODUCTS

Our own cocoa sustainability program

Together, we are making the future of cocoa more sustainable: with cocoa commitment, our solution-oriented sustainability program. Through long-term partnerships with cocoa farmers, cocoa commitment ensures a sustainable cocoa supply chain.



Completely raceable

> Together, we are working to ensure cocoa farming combines sustainable agriculture and community empowerment. As a result, we are permanently improving the income and living situation of the farmers and their families, thus bringing about a positive change for people and the environment. The program builds on established standards such as Rainforest Alliance and Fairtrade, and supplements these with further measures such as the "Good Agricultural Practice" (GAP) system, training programs in sustainable agroforestry, the reforestation of farming areas, and the protection of rainforests. This results in an improvement in the income and living situation of families. Women benefit from Village Savings and Loan Associations (VSLA): these are self-managed micro-cooperatives for women in which they



support each other in building their own sources of income. Exploitative child labor is prevented through the use of education, documentation and monitoring through Child Labor Monitoring and Remediation Systems (CLMRS). Another means is financial support, such as covering the costs of school attendance fees to enable schooling.

The complete journey from the cocoa tree to the products manufactured in the production facilities in Germany, such as cocoa powder, cocoa butter, cocoa mass, and chocolate, is vertically integrated with complete traceability. With cocoa commitment, we want to take a significant step and promote the marketing of sustainably grown cocoa even more strongly in the future. EMPLOYEES OUTLOOK

The three pillars of cocoa commitment



For more growing success





community





Responsibly

To address sustainability challenges in the cocoa sector, we develop and implement effective, tailor-made measures for each growing region, as situations vary greatly from one area to another. This improves the financial and social living conditions on the farms and in the village communities. At the same time, the climate and environment are protected.

A cacao plant usually takes five



Support for cocoa industry initiatives

All cocoa processing companies face challenges similar to ours. This is why the industry is working together in cocoa initiatives to achieve collective improvements.

Forum Nachhaltiger Kakao

BDSI



are involved in the Forum Nachhaltiger Kakao e.V. (Sustainable Cocoa Forum) to address abuses in the cocoa industry. One important project is PRO-PLANTEURS, which aims to professionalize a total of 30,000 family cocoa farms and their cooperatives in Côte d'Ivoire. The project also aims to provide opportunities for women in particular to earn a better income and provide a better food base for their families in order to have a positive impact on their living conditions. Ludwig Schokolade and Fuchs & Hoffmann have been supporting the Forum financially for many years. Ludwig Schokolade is also involved with PRO-PLANTEURS.

Ludwig Schokolade and Fuchs & Hoffmann

Krüger GmbH & Co. KG and Ludwig SchokoladeWCF is activesupport the Bundesverband der Deutschentive with numSüßwarenindustrie e. V. (BDSI, Federal Asso-
ciation of the German Confectionery Indus-
try), and Ludwig Schokolade also supportsnon-cocoa tre
in 2021 alone.the Stiftung der DeutschenKakao- und

Schokoladenwirtschaft (Foundation of the German Cocoa and Chocolate Industry). These two institutions are active in funding and research programs focusing on West Africa, in some cases jointly with the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ).

Fuchs & Hoffmann has been a member of the World Cocoa Foundation (WCF) since 2019. Members primarily include cocoa and chocolate manufacturers representing more than 80% of the global cocoa market. The WCF currently focuses on three main goals: increasing farmers' incomes, combating child and forced labor, and stopping deforestation in the cocoa supply chain. For example, WCF is active in the Cocoa & Forests Initiative with numerous government and private stakeholders, which replanted 11.3 million non-cocoa trees in Ghana and Côte d'Ivoire in 2021 alone.

On the right track with coffee



CERTIFIED COFFEE in our private label products and in products for numerous brand partners



Sustainably grown coffee

K-fee System GmbH alone, with its own roasting plant in Bergisch Gladbach, processes several thousand tons of green coffee annually – for our own brands, for brand partners, trade customers, and external customers. Here, too, we can offer products certified according to Rainforest Alliance or Fairtrade as well as organic coffee. For our own brands ESPRESTO and Mr & Mrs Mill, as well as for numerous brand partners and retail customers, this coffee is generally 90% Rainforest Alliance or Fairtrade certified.

Sustainably grown hazelnuts

The cultivation of hazelnuts is associated with many challenges: it is rarely done in accordance with good agricultural practice, which is why quality and harvest volumes fluctuate – in addition to the risk factors of weather and climate change. Since the harvest season on the farms is sometimes very short, many migrant workers are needed as harvest helpers. This can result in precarious living conditions and exploitative child labor. The use of certified hazelnuts creates a significant improvement. Wilhelm Reuss and Ludwig Schokolade already process such hazelnuts to some extent.

Regional farms within a maximum distance of

150_{km}

RESPONSIBLE PRODUCTS

Regionally sourced raw materials

Regionality is an important sustainability factor. It saves truck traffic in particular and enables the improvement of sustainability aspects through personal contact. When it comes to milk, for example, predominantly regional producers are used.

Milk from Stendal

The KRÜGER GROUP produces many high-quality products from the raw material milk: from infant nutrition and milk derivatives to special powders for cappuccino and chocolate production. In this case, our approach is a regional one. The majority of all milk-based powders are produced at Milchwerke "Mittelelbe" in Stendal, Saxony-Anhalt. The milk is processed here with many other ingredients to produce baby food, special clinical nutrition products for infants, special milk powders, milk proteins, and ready-to-drink products for the fitness sector. All contract farmers certified in accordance with the QM-Milch standard – all of whom are based within a maximum distance of 150 kilometers around the "Mittelelbe" dairy - supply us with around 1.2 million liters of milk every day. The cows are kept free of tethers in loose housing all year round, and 88% of the farms also offer opportunities for exercise. Meanwhile, 59% of the companies are involved in the generation of renewable energy.



Oats from Germany

 (β)

We use oats in our HAFERVOLL products, for example in the flapjack oat bars, or in the form of an oat drink as a milk substitute in chocolate products. We purchase these oats as conventional goods, organic goods, and gluten-free goods – also from German cultivation. This ensures short distances and thus saves carbon emissions. In addition, this supports domestic agriculture.

Mainly from proprietary



Making milk even more sustainable

Sustainability in milk processing is a complex topic because it includes not only the guality of life and health of the animals, but also the most extensive possible cultivation of the farmland, the climate-friendly application of fertilizer, biodiversity, the use of renewable energy, the employment situation of the employees, and the economic viability of the farm.

We are among the pioneers in the industry: all contract farmers of Milchwerke "Mittelelbe" participate in the nationwide milk sustainability program QM-Nachhaltigkeitsmodul Milch 2.0 (QM Sustainability Module Milk 2.0). As with its predecessor pilot program from 2017 to 2020, this is a collaborative project between academia and practitioners.

The OM-Milch association, which sets and inspects quality standards for milk production in Germany, is involved, along with its supporting associations Milchindustrieverband, the Raiffeisenverband and Deutscher Bauernverband, the Land und Markt project office, and the Thünen Institut für Betriebswirtschaft. Elb-Milch was one of 34 dairy plant that participated in the pilot phase of the sustainability module. Nearly 7,500 milk producers nationwide took part in the sustainability survey. The QM sustainability module for milk comprises 86 sustainability test criteria from the areas of ecology, economy, animal welfare, and social issues, which are evaluated in a single system. The evaluation shows where any strengths or weaknesses lie in comparison with other farms in order to develop them further.

Elb-Milch are inspected

"QM-Nachhaltigkeits-

modul Milch.'

LOOKING AT THE DATA FROM THE PILOT PROGRAM. RIGHT TRACK.

100%

of the cows are kept free of tethers all year round in loose housing

52% of the farms each

of grassland extensively

of the slurry is applied using emissionreducing methods

More than

of the companies are involved in the generation of renewable energies



invested in modern dairy farming in the last five years

 (β)

Social issues of companies pay (above) U collectively agreed salaries

In mid-2020, the milk sustainability module entered its second project phase. It is scheduled to run for another three years. The continuation project is funded by self-financing of the participating dairy plant. Of course, Elb-Milch will continue to participate.

The new survey will be completed by the end of 2022. We will then evaluate the new data, compare it with the existing data, and use it to develop farm-specific consulting measures aimed at improving numerous aspects of sustainability.



The health megatrend: plant-based products on the rise

The link between health, individuality, and sustainable living is an important topic for many people. It thus has a major impact on the future of the food industry: sustainable, ecological, respectful, and healthier nutrition is possible and is increasingly in demand.

More and more people are eating fewer animal products. In addition to ethical aspects, a contribution to environmental and climate protection plays a role for many of them. The KRÜGER GROUP also offers an ever-increasing range of products for this dietary style.

Doing without meat or any animal products is a big trend in Germany: one person in nine already lives a vegan or vegetarian lifestyle. Many consumers pay attention to animal husbandry conditions, fair trade, environmentally friendly and resource-saving production, and organic production.^[2] This is



then reflected in the food industry, in food trends like Plant-based Food. Real Omnivore, or Zero Waste.

By offering more and more enjoyable plant-based products, we are supporting consumers' preferences and lifestyles with products to match.

According to the IRI study "Voll vegan," "vegan" is already a very important product characteristic for 14% of consumers. Food trade data reflect this trend: for example, the market for vegan chocolate bars grew by 89% in

THE MARKET FOR VEGAN CHOCOLATE BARS GREW BY

"VEGAN" IS AN IMPORTANT PRODUCT CHARACTERISTIC

FOR

The carbon footprint of oat milks is

2020, reaching a market share of 3%. Further strong growth is possible. According to the Allensbach Market and Advertising Media Analysis^[3] by IfD Allensbach, 7.9 million people in Germany are vegetarians - the abstention from animal products has reached mainstream community.

In addition to the desire for healthy food, another aspect of vegan nutrition is climate protection: according to a study by ifeu^[4], the 2020 CO₂ footprint of oat drinks is 0.3 kg per liter, while that of low-fat UHT milk is 1.1 kg.

All these data motivate us to continuously develop new purely plant-based products that meet the highest standards regarding taste and food safety for our brands and retail partners. This means for example, that we replace dairy ingredients in our formulations with ingredients from cereals, nuts, or legumes, honey with agave syrup, and gelatin with a combination of plantbased ingredients.

- [1] V-Label
- [2] Federal Ministry of Food and Agriculture
- [3] Allensbach Market and Advertising Media Analysis [4] Institut für Energie- und Umweltforschung Heidelberg



KRÜGER

vegan chai

14P Himbeere





with agave syrup

KRÜGER YOU vegan chai

as instant beverage



with vegetable proteins

without gelatin







Brironnent

Taking responsibility for the limited resources of the planet

The environment and the planet's resources are the basis of our success as a food company. We want to reduce the negative impact of our business activities on the environment and the climate. Therefore, we want to reconcile our activities with the planet's limited resources in order to ensure our success in the long term. That is why we want to be climate-neutral in our own business by 2040 and strengthen the circular economy with our packaging.

On the way to climate neutrality, we adopt the classic approach of avoidance, reduction, and compensation. For example, by switching to renewable energy, we avoid a significant proportion of emissions that would be generated if we used conventional electricity. We can reduce emissions by lowering our energy consumption, which is achieved for example through the use of increasingly efficient technology. As a final step, the unavoidable emissions generated within the KRÜGER GROUP are offset by investments in climate protection projects.

For packaging, we pursue the classic triad of avoidance, reduction, and recycling. We want to achieve optimization that is tailored to the specific product and its packaging. For some packaging, for example, we are working to reduce the amount of material used. Sodapop water carbonators save packaging as they are an alternative to single-use plastic bottles.

For some packaging, replacing plastic with recycled plastic or paper is a top priority, while for others, recyclability needs to be increased.





COMMUNITY

OUTLOOK EMPLOYEES



CLIMATE - EMISSIONS & ENERGY

Carbon footprint according to GHG Protocol

We use the carbon footprint to identify the biggest achieved a reduction in greenhouse gas emissions CO₂ drivers and, at the same time, the greatest levers for reducing emissions. We will continuously reduce our emissions through tailored action plans. Primarily through the use of green electricity, we have already

of over 6% compared to 2020, despite growth in the KRÜGER GROUP. As a result, total emissions fell to 99,800 metric tons of CO₂ equivalents.

Climate footprint 2027

Legend Scope 1 stationary Electricite Scope 2 ^{Volatile} GASES 2021: greenhouse gas emissions compared to 2020.



as of the 2022 reporting year.



Tons of CO₂₀ in the KRÜGER GROUP in 2021





climate – emissions & energy 100% green electricity as of 2025

The energy transition within the KRÜGER GROUP is multidimensional: we are reducing energy use, trying to generate more climate-friendly energy ourselves, and switching to climate-friendly sources for purchased energy.

We aim to convert all sites to green electricity by 2025. Since 2021, we have been sourcing green energy for half of our German production sites. Compared to 2020, this has already enabled us to achieve emissions savings of over 10,000 metric tons of CO_{2e}. At the remaining sites in Germany and abroad, we are currently examining the options for switching to green electricity.





Reducing energy use

The first step in reducing energy consumption and the associated CO₂ reduction is the introduction of energy management systems (EMS). These are used to initially measure energy consumption in order to develop effective ideas for improvement. Of our twelve manufacturing sites, seven currently have energy management systems in accordance with ISO 50001. Work is underway at the remaining sites to roll out such systems by 2025.

Sometimes energy-saving possibilities are obvious: at the Wilhelm Reuss site in Roosendaal, Netherlands, an important warehouse was 27 kilometers away. In 2021, we moved to a new facility at a distance of only three kilometers. A closer warehouse was also found at the Berlin site, saving as much as 27 kilometers of truck traffic one-way. Both measures save around 250,000 truck kilometers per year, which roughly corresponds to a CO, reduction of around 200 tons.



Harvesting our own solar power

Electricity from photovoltaics is an important factor when it comes to reducing the use of fossil primary energy. A smaller installation on two buildings of Lactoland in Dülmen has already been successful: 99% of the solar power generated in 2021 was used at the plant itself. We are currently examining on which roofs additional photovoltaic systems optimized for self-consumption can be installed.



85% of our electricity consumption

Lactoland

Intelligent energy use at Elb-Milch

Since 2019, we have been generating hot, sterile water at our Milchwerke "Mittelelbe" dairy plant in Stendal from a combination of waste heat and water vapor – the distillate produced during the concentration of milk - which is then used for diverse cleaning processes at the plant – thus saving energy. This type of wastewater recycling saves around 850 megawatt hours of electricity and around 25 million liters of drinking water a year, which is equivalent to the annual electricity requirements of more than 200 four-person households and the water consumption of around 135 such households. This is particularly important in Stendal, a region suffering from a water shortage due to an increasing lack of rainfall.

To additionally relieve the municipal wastewater treatment plant, a wastewater pretreatment plant went into operation in 2021. The resulting sewage sludge is converted into electricity at a biogas plant by the municipal utilities of Stendal. Coffee capsules from

production



Making production climate-neutral

COMMUNITY

With our own brands, we want to enable our consumers to enjoy their food without harming the climate. K-fee has been offering coffee capsules from climate-neutral production under the Mr & Mrs Mill brand since 2018. Unavoidable emissions are offset by investments in a climate protection project in Rwanda. There, responsible and economical use of wood is promoted through the provision of efficient cooking stoves. On the one hand, this protects the virgin forest and the mountain gorillas living there; on the other, the clean cooking stoves reduce respiratory illnesses of the local people due to lower smoke emission. In addition, the stoves save time that would otherwise have to be spent gathering wood. Climate protection is a global task that is ideally economically and ecologically beneficial.



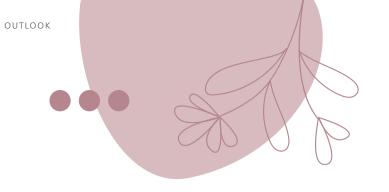




CLIMATE – EMISSIONS & ENERGY Effective climate protection projects

Edle Tropfen in Nuss, Schogetten, and FRITT for the German market are also produced in a climate-neutral manner. We continuously offset those CO₂ emissions that remain despite our use of green electricity and efficiency measures by supporting a climate-protection project in Togo, Africa. As part of this project, 1.5 million additional native tree species have been planted since 2010. As they grow, these trees sequester about 400,000 tons of CO₂.

Some of these trees are also useful plants and therefore valuable for the local people: they enable the harvesting of cocoa, mangoes, citrus fruits, and bananas. The project also works to improve local social structures. This includes for example access to clean water and better medical care. In return for our support of the project, we receive CO, reduction certificates.







•••

Climate-neutral production of Edle Tropfen in Nuss, Schogetten, and FRITT by supporting tree-planting projects in Togo.

Open to requests from private labels

Food retailers are starting to offer private label products made from climate-neutral production. Upon request, we can make commercial goods climate neutral in cooperation with established partners. Neutralization can be achieved for example through certificates that are traceable via a tracking ID on the packaging.

Plan: participation in the SBTi

To align ourselves with systematic and ambitious targets, we plan to become part of the Science Based Targets initiative (SBTi). The SBTi is a partnership of the Carbon Disclosure Project (CDP), the United Nations Global Compact (UNGC), the World Resources Institute (WRI) and the World Wide Fund for Nature (WWF). The goal: participating companies set science-based greenhouse gas emission reduction targets to work toward limiting global temperature rise to 1.5°C. Currently, about 2,000 companies are participating, including top grocery chains and food producers. (\mathbf{A})



PACKAGING

More recyclability

An increase in the recyclability of packaging is needed to improve the recycling rate. That is why we are working to replace non-recyclable materials with alternatives, including the use of sustainably sourced raw materials and a reduction in materials.

When developing new products, we make sure to use sustainably sourced packaging and ensure maximum food safety, for example with Honest Bean, our new brand of sustainable organic drinking chocolate. Honest Bean beverage powders are packaged in Boardio[®] cans. Although these offer a good number of benefits from a sustainability perspective, they are not yet a perfect solution. Compared to other packaging,

one benefit is that the cans are delivered flat and are assembled on site at our plant, which saves a lot of truck traffic and thus CO_2 . In addition, they consist of up to 91% FSC®-certified cardboard, a renewable raw material. Recyclable layers of plastic and aluminum serve as protective barriers. These protect the powders from spoilage and clumping.



Carbon black-free plastics

Dark plastics that have been colored with carbon black cannot We are striving to steadily reduce the proportion of plastic be detected in the sorting systems of the recycling companies. packaging. Some Ludwig Schokolade products have already This leads to contamination of the material streams and signifibeen converted from plastic to paper: after extensive gualcant guality losses. The alternative: dark color pigments withity tests, this resulted in plastic pouches being replaced by out carbon black, or the complete elimination of dark color paper ones. Another contribution is the simplification of pigments. Carbon black-free plastics can be detected by the packaging: in the case of FRITT and Schogetten, plastic zipnear-infrared sensors and thus be sorted and recycled. Milchpers were sometimes used as resealing aids. These are made from a different material than the rest of the packaging and werke "Mittelelbe" GmbH is gradually converting the plastic lids for its PET bottles to carbon black-free plastic materials. therefore cannot be recycled together by type. We have In technical terminology, these are called NIR-detectable eliminated these zippers, thus avoiding the use of additional masterbatches. This marks the start of a Group-wide project plastic in the packaging and increasing recyclability. to replace all remaining carbon black-dyed plastics.

Using more sustainably sourced wood and paper

In 2017, we began successively switching our wood- and paper-based packaging to certified goods, for example from FSC®-certified manufacturers. Group-wide, we aim to convert 100% of wood- and paper-based packaging, i.e. cardboard packaging and paper, to certified sustainably sourced goods by the end of 2025. This ensures that high standards of sustainable forestry and environmentally friendly processing are maintained. This changeover has already taken place at the Bergisch Gladbach site, i.e. at Krüger, K-fee, Healthy Nutrition Company, HAFERVOLL, and Sodapop. Ludwig Schokolade and Milchwerke "Mittelelbe" also predominantly source FSC®-certified materials.

carbon lack-free

PET bottle caps from Elb-Milch



Sustainable paper pouches at Ludwig Schokolade

Convert existing packaging





PACKAGING **Objective: circular economy**

In a circular economy, material flows are kept in a cycle of production, recycling, and production of equivalent packaging from recyclate. To achieve this, we must identify the recyclability of materials, promote recycling, and use packaging made from recyclate.



RECYCLABILITY OF SCHOGETTEN PACKAGING IN GERMANY

Understanding recyclability

How recyclable is existing packaging? This is a complex question that only experts with specialized knowledge can answer. Ludwig Schokolade therefore commissioned the Institute cyclos-HTP to conduct a study for Edle Tropfen in Nuss, Schogetten, and FRITT. The result: the aggregate recyclability of product packaging for our Schogetten, for example is 95% for Germany. In countries with divergent approaches to the circular economy, the degree of recyclability is sometimes lower,

for example 86%–91% in Switzerland. Based on the findings of the study, we are developing measures to increase recyclability. Conflicting goals are a recurring theme in this area: it is possible that more recyclable materials are heavier, resulting in higher CO_2 emissions during transport – or that an alternative material is less protective of food, contrasting with the goal of preventing food waste. Here, factors need to be carefully evaluated in order to make balanced decisions.



Promoting recycling

Recyclability is needed, but the waste needs to be correctly separated by the consumers themselves. This is where a sub-project of our internal "sustainable packaging" project comes in: to promote the correct pre-sorting of recyclables, we optimize clear communication on packaging and packaging components regarding the correct separation of recyclables. One example are our vegan Schogetten: on the back of the package in Germany, it is explained quite simply, both textually and visually, that the paper pouch belongs in the waste paper garbage can, and the film in the can for recycling. In addition, the official recycling codes are shown, i.e. 21 for "other cardboard" and 05 for "polypropylene".

True circular economy

In a circular economy, once packaging material is used, it is recycled again and again, so that little new raw material is used in the production of new packaging. Plastics made from recyclate that are used in primary packaging are subject to very stringent requirements in the food sector for reasons of food safety. The focus is on the migration values of the food contact materials. However, there is one material that is particularly well suited to the circular economy: PET. It is collected via PET beverage bottle collection as a separate material stream, making it an optimum feedstock for the recycling process. In particular, from "bottle to bottle." At Milchwerke 'Mittelelbe", PET bottles with a PET recyclate content of 51% to 100% are used for filling with mixed milk beverages. These transparent PET bottles can be recycled very well into new PET beverage bottles. At Milchwerke "Mittelelbe", we are gradually converting from white PET bottles, which are currently used, to transparent PET bottles to increase recyclability. We are also working on numerous projects at other

We are also working on numerous projects at other KRÜGER GROUP companies to convert to packaging materials with recyclate content. Since food safety is a top priority, extensive testing and laboratory investigations are required in each individual case, meaning that a long lead time is required for conversions. (\mathbf{A})



PACKAGING

Water carbonators: the sustainable alternative to disposable bottles

Recycling is good, avoidance is even better – because in addition to the energy input from recycling, hidden environmental impacts are also relevant, for example the truck transport of beverage bottles. Water carbonators are a smart solution.

Water carbonators such as Sodapop are sustainable per se, as they greatly reduce the use of single-use plastic bottles: each carbonated cylinder saves up to 40 large disposable plastic bottles. Although disposable plastic bottles with a refundable deposit are almost completely recycled in Germany, an enormous amount of energy is used during transport and production. More and more consumers are therefore switching to using water carbonators – because they want to avoid having to carry bottles, and because sustainability is an important purchase decision criterion. The market

is therefore growing at double-digit rates every year, and in Germany alone around 30% of households use a water carbonator. Therefore, the market has immense potential: 18 billion non-refillable PET beverage bottles are still consumed in Germany every year.

Soft drinks are also relevant here: up to ten liters of drink can be prepared from 500 milliliters of Sodapop syrup. This eliminates the need for transportation and reduces the use of disposable soda bottles.



133 liters of water drunk per capita in Germany

cylinder

A Sodapop

is sufficient to make up to

liters of sparkling water

of German househol<mark>ds</mark> already

ato

One third

have a water carbo

Connunity

HUMAN RIGHTS

Taking responsibility for community

For us, corporate responsibility also includes taking responsibility for community – both for the people in our supply chains and for the local communities. The first step is greater transparency in our supply chains. The KRÜGER GROUP's production facilities are located exclusively in Europe, which is why human rights – including employee rights and occupational safety – are already observed at a high level. Audit mechanisms, for example through social audits such as SMETA or participation in Eco-Vadis ratings, help us evaluate our internal processes.

Our suppliers of raw materials and intermediate products are outside our direct sphere of influence. However, we continuously evaluate our most important suppliers in accordance with social criteria and use modern technical solutions for this purpose. Our use of industry standards such as Rainforest Alliance and Fairtrade, as well as our own cocoa commitment sustainability program for cocoa contribute to strengthening human rights in our supply chains. When it comes to local raw materials, milk is of great importance: our "Mittelelbe" dairy plant therefore participate in the QM-Nachhaltigkeitsmodul Milch 2.0 (QM Sustainability Module Milk 2.0), which also includes social criteria.

Our Code of Conduct

In 2015 we introduced a Group-wide Code of Conduct that applies both to KRÜGER GROUP employees and – by reference in the General Purchasing Provisions – to our suppliers. Today, these compliance guidelines cover the areas of conflicts of interest, bribery, antitrust law, and fair competition. In addition, the KRÜGER GROUP commits itself, its employees, and suppliers via the Code of Conduct to respecting human rights as defined in the UN Declaration on Human Rights.



Dairy farming? More than animal welfare

When people think of milk, they think first and foremost of cows and thus of animal welfare. But what about the people working on the farms? In order to determine the quality of working conditions, all contract farmers at our "Mittelelbe" dairy plant take part in the QM-Nachhaltigkeitsmodul Milch 2.0 (QM Sustainability Module Milk 2.0). The module also addresses social issues: what are the working

conditions for the self-employed farmers and for the employees? From our initial data collection, we know that 92% of companies pay salaries that are within or above the current wage agreement. Among other things, we are currently collecting additional data on the risk-bearing capacity of companies, the practice of employee interviews, and the status of occupational safety training.

Human rights in the global south

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Raw materials that we import from the global South are often particularly critical: fair wages, reasonable working hours, good housing and medical care, women's rights and prevention of exploitative child labor, and access to good education. Rights that are commonplace for us are often not accessible on farms and in villages in emerging countries. We work to identify supply chain challenges and work toward demonstrable improvements.

Certification programs such as Rainforest Alliance and Fairtrade are therefore an important component, as they work specifically toward improving the human rights situation in all areas. ENVIRONMENT COMMUNITY

cocoa commitment improves living conditions

Our own cocoa sustainability program, cocoa commitment, is open to farms and cooperatives that are already Rainforest Alliance or Fairtrade certified or are seeking to be so. For cocoa commitment, actionable, effective and verifiable criteria and measures have been developed specifically for cocoa farming that go beyond these basic certifications.

We want local communities to prosper, now and in the future. We want to improve the income and living situations of families – especially women – as well as prevent exploitative child labor, improve education standards, avoid rainforest deforestation, convert farmland into climate-resilient agroforests with high biodiversity, reforest fallow land, and reduce the use of chemical fertilizers and pesticides to protect the environment. Because entire villages and regions often depend on cocoa farming for their livelihoods, improvements have an impact on a much larger scale than just on farms.



Local communities are strengthened and the living situations of families improved



Measures being implemented

Measures currently being implemented include steps to diversify the farmers' income, ensuring that they receive additional, environmentally friendly sources of income through the cultivation of other crops in agroforestry.

Since women are often heavily dependent on their husband's income and thus do not have equal rights in community, we promote the formation of small women's cooperatives in the villages through Village Savings and Loan Associations (VSLA). These enable women to collectively save capital and apply for loans in order to create their own sources of income. This strengthens self-confidence and entrepreneurial skills, and it creates financial leeway. Child Labor Monitoring and Remediation Systems are used to prevent exploitative child labor, with trained child protection officers taking charge of measures in the villages. Farmers are accompanied in order to recognize such child labor and to prevent it through alternatives.

One effective approach to solving this problem is financial support: sending children to school costs money, and money is often scarce for the farmers. In such cases, cocoa commitment will pay the fee for school attendance. This gives the children better prospects for the future. (\mathbf{A})



Getting involved regionally and beyond

To promote responsible and ethical conduct in the world of business, we must first and foremost look at ourselves. That is why our company is audited externally and we take responsibility as a "corporate citizen" for the people in our immediate environment.





Supporting the "Tafeln"

Krüger in Bergisch Gladbach makes excess product stocks that cannot be used for regular sale for various reasons available to the "Tafel" food banks. The organization ensures that our high-quality food is distributed to people in need. Our donations of goods are currently distributed by the Tafeln in the regions of Cologne and Siegerland.



Being a good neighbor

The first step to taking responsibility for community is to care for one's closest neighbors. Krüger in Bergisch Gladbach has been supporting the children's and youth charity Die Arche e. V. and the Arche-Haus in Cologne with regular donations since 2000. These financial contributions support Die Arche in providing homework assistance, recreational activities, and free lunches to children and young people.

S FÜR^s HOSPIZ

Local hospice support

"Hits fürs Hospiz" (Hits for Hospice) is a private and completely voluntary initiative that supports hospices in the Bergisches Land region, primarily by generating donations through benefit concerts. One of the main focuses is the outpatient care of children and young people. We have supported Hits fürs Hospice with donations for many years. KRÜGER

cyclists FROM EIGHT COUNTRIES





Cycling against childhood cancer

Since 2020, the KRÜGER GROUP has financially supported the international charity cycling initiative Team Rynkeby as a partner and sponsor. Every year, recreational athletes take part in this bike ride to raise money for a good cause. These donations go to critically ill children and their families. This event is now one of the largest non-professional charity cycling events.

Team Rynkeby was founded in 2002, when eleven recreational cyclists rode to Paris. They simply wanted to see the finish of the Tour de France and collected donations along the way. The €5,000 raised in the process went to the children's cancer ward at the University Hospital in Odense, Denmark. The team now consists of 2,400 cyclists from eight countries, with participants selected from thousands of applicants. In 2021, Team Rynkeby collected €9.7 million in donations across Europe, including around €281,000 from Germany. The German share of the donations goes to the Deutsche Kinderkrebsstiftung (German Childhood Cancer Foundation).

Sources: https://www.team-rynkeby.de

66

Currently, nine of our twelve manufacturing sites are regularly audited according to SMETA.



Sedex auditing

The Sedex Members Ethical Trade Audit, or SMETA, is a widely used certification system for ethical and sustainable business practices throughout the supply chain. Working conditions, human rights, health, occupational safety, environmental protection, responsible management, and ethical business conduct are reviewed during regular audits.

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Currently, nine of our twelve manufacturing sites are regularly audited according to SMETA. The other three sites will also be reviewed in the future.



COMMUNITY

Mour en playees

Taking responsibility for ourselves

Our employees make the KRÜGER GROUP what it is today, at all locations worldwide. We therefore ensure the well-being of our employees at every location, throughout their entire employment with the company.

AROUND

5,300

EMPLOYEES

One of our corporate values is respect. Our relationship with our customers, business partners, and employees is characterized by a respectful and responsible attitude. We value and encourage long tenures with the company. This is an extensive task that we are tackling at all levels. Attractive apprenticeships and entry-level positions for young people are the cornerstone. In order to enable a fulfilling career with us after starting out, we cultivate a culture of openness, tolerance, and equal opportunity as well as respectful interactions. We also offer opportunities for further training and encourage talented individuals who wish to take on more responsibility. Having a high proportion of permanent contracts makes it possible for individuals to implement life plans.

In many companies, the average age of employees is rising. This applies to our company as well. Therefore, health always plays a major role. Only if great importance is attached to health protection and occupational health care right from the start of a career can physically demanding activities be performed until the age of retirement.

95.6 OF ALL EMPLOYEES WORK FULL TIME **balanced diet** is supported at our company restaurant

WOMEN

B

OF EMPLOYEES HAVE A

PERMANENT CONTRACT

EMPLOYEES TOOK

PARENTAL LEAVE IN 2021.

ER

%

We see employee catering as an important component of preventive health care. The company restaurant at the headquarters prepares fresh and varied dishes every day. They are subsidized by us so that employees pay no more than \notin 4.50 for a complete main meal.

DIFFERENT NATIONALITIES AT THE BERGISCH GLADBACH SITE

MEN

OUTLOOK





Average

4.78%

QUOTA OF SEVERELY DISABLED EMPLOYEES AT OUR GERMAN SITES YEARS We get Our enployeet moving



Depending on the location, we use individual measures to ensure that our employees are always ready for action, for example through internal employee sports groups that meet regularly for running and participate together in company runs several times a year, or through other team sports activities.

Ergonomics at the workplace

Healthy in every way

We work continuously at all KRÜGER GROUP sites to prevent occupational accidents as far as possible. For all employees in Germany, the accident rate in the reporting year was 4.15 occupational accidents per 100 employees.

The most frequent accidents at the KRÜGER GROUP have industry-typical causes such as falls, cuts to fingers and hands, and commuting accidents.

To counteract this, at Bergisch Gladbach for example we hold accident inspections with a safety officer and supervisor after a work accident. The aim is to prevent future occupational accidents and to obtain material for future trainings.

In addition to our general measures, we have a company doctor who is present at the company several times a week. He advises the employer and the employees as well as temporary workers on company and private health issues. In addition, he is an essential component in the process of risk assessment for industrial accidents and preventive measures.

To be prepared for emergencies, Krüger trains first aiders and fire protection assistants at the Bergisch Gladbach site. Our goal is to have more helpers on duty than is required by law.

We want our employees to pay attention to their health, and not only when playing sports. That's why our ergonomics officers regularly check the workplace setup.



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4.15%

GROUP-WIDE ACCIDENT RATE



COMPANY DOCTORS

> ARE AVAILABLE FOR ALL EMPLOYEES

utlook

What we're working on

For us, this first Sustainability Report is both a status report and the visualization of gaps and potentials. We cannot yet report successes in terms of greater sustainability for every company in the KRÜGER GROUP without exception.

The reporting year 2021, reflected in this Sustainability Report, represents a kind of reference measurement. We have identified the focus topics with which the KRÜGER GROUP can make a contribution to sustainable development, and which form our starting point on the path to greater sustainability. Responsible products, climate – emissions and energy, packaging, and human rights are our key levers. We wanted to find out where we stand regarding these topics: this report is the result.

It is a foundation we can build on. Our focus in the coming year will be on creating a common framework for the Group and on strategically underpinning our four focus areas and filling them with life. The KRÜGER GROUP sustainability strategy will outline which goals we are pursuing as a group so we can continue to making the highest level of enjoyment a shared experience – in the future, too. Sustainability permeates all areas of the company. In order to further bring the integrative approach at KRÜGER GROUP to life and to make optimal use of the broad expertise of our colleagues from the various subsidiaries and specialist departments, we want to strengthen our internal networks. This will enable us to continuously learn from each other and implement measures in a more targeted manner, so that sustainability becomes rooted in all our business areas.

Our employees have a special place in this process. We want to take them along on this journey and actively involve them. Because we can only make sustainability a living reality if we develop a common understanding and work together.

We look forward to presenting you with concrete progress in the next Sustainability Report.





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