MARON Group

maron.eu

ESG Report 2025

Maron Group · Sundsnack · Waterrex

Voluntary sustainability report under the EU Voluntary Standard Basic Module with selected Comprehensive Module disclosures

Reporting period 1 January – 31 December 2025



SUNDSNACK
sundsnack.dk



WATERREX
waterrex.dk

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Foreword

Our first ESG report – a transparent baseline for the work ahead



Building on experience since 1998, Maron Group helps Danish workplaces make the healthy choice the easy choice – with fresh fruit delivered by Sundsnack and clean, cold drinking water from Waterrex. Health and well-being are at the heart of what we sell. With this report we want to show that responsibility is at the heart of how we work.

This is our first ESG report. It is prepared according to the Basic Module of the EU voluntary sustainability reporting standard for SMEs (VSME) – the standard that customers, banks and partners increasingly use when asking for ESG information. It gives a structured, comparable view of our energy use, emissions, people and business conduct, and establishes 2025 as our baseline.

Emissions from our own operations amount to 0.5 tonnes CO_2e in Scope 1 and 2 in 2025, all from purchased electricity and district heating – a low figure thanks to modest energy use and largely renewable supply. Almost all of our climate impact lies in our value chain: Scope 3 emissions amount to 413.6 tonnes CO_2e – 99.9 % of our total footprint of 414.1 tonnes – and consist mainly of the fruit and other goods we buy, followed by packaging, transport and the electricity our water coolers use at our customers' premises. We will work with suppliers and customers to reduce these Scope 3 emissions.

In 2026 we are introducing our Code of Conduct for our employees, and we encourage our suppliers to follow it. From the turn of the year 2026/27 we will show CO_2 data on every fruit invoice, and we aim to provide transparent climate data on water cooler installations as well.

Karsten Maron, CEO, Maron Group

Maron Group at a glance

A Danish group dedicated to healthier and more sustainable workplaces

1998

Industry experience since – Danish-owned

2

Divisions: Sundsnack and Waterrex

414.1 t

CO_2e in total, Scope 1–3

Maron Group serves Danish businesses through two specialised divisions: Sundsnack, a specialist in company fruit schemes, and Waterrex, a supplier of drinking water coolers with experience in the industry since 1998.

In both divisions, we leverage an asset-light business model based on strong partnerships. This gives us the flexibility to ramp up our deliveries and service offerings when necessary and depending on customer needs. This is also an important part of our core values, namely being service-minded.

Our vision is to be a preferred, service-minded partner in helping Danish companies achieve a healthier, more productive workday, connecting human health with the health of the planet.

Our values: Expertise · Responsibility · Easy to collaborate with



Our business

Two divisions serving Danish businesses nationwide – B2B, subscription and service-based (C1)





Sundsnack – company fruit

- **Products:** fruit boxes (classic, Banana+ and organic, 25–75 pieces) with optional snacks, nuts, vegetables and milk
- **Model:** subscription with delivery once or twice a week to workplaces across Denmark
- **Sourcing:** growers using integrated production; Danish growers when in season; organic option in every scheme
- **Transparency:** CO_2 data for every size of fruit box on invoices from the turn of the year 2026/27, together with a CO_2 calculator for customers

Waterrex – drinking water solutions

- **Products:** table-top, floor-standing and built-in coolers, fountains and taps (BLUPURA, CANALETAS, ENKI and WATERREX), filters and CO_2 cylinders
- **Model:** sale, lease with service included, and service agreements from annual filter delivery to full maintenance
- **Circular offer:** refurbished coolers and servicing of existing units possible
- **Customers:** offices, schools and institutions, HoReCa and fitness centres

Sundsnack ESG profile

Fresh fruit for Danish workplaces – with the climate footprint on every invoice from the turn of 2026/27

203 t

CO_2e value-chain footprint 2025

From the turn of the year 2026/27, every Sundsnack customer will be able to see the climate footprint of their fruit scheme: CO_2 data will appear on every invoice, and our CO_2 calculator will show the footprint per delivery and per year. The calculation covers growing, transport to Denmark, packing and delivery.

- **Environment and climate.** Most of our CO_2 footprint lies in the value chain: growing, transport and distribution. That is why we choose fruit from growers using integrated production, use Danish growers when the season allows, and offer organic fruit in every scheme. The fruit is delivered in cardboard boxes that can be sorted with paper and cardboard waste and thus recycled.
- **People.** A fruit scheme provides a healthy snack alternative to our customers' employees. At the same time, we are aware that working conditions in countries of origin, in transport and in packing do not always meet Danish standards. That is why we encourage our suppliers to follow our Code of Conduct, introduced in 2026, which is about decent pay and working conditions and rejects forced and child labour.
- **Responsible operations.** Sundsnack is a division of Maron Group. We will review our Code of Conduct and our climate data every year.



Waterrex ESG profile

Clean, cold drinking water at work – without bottles, plastic or water deliveries

33 %

of our footprint is the lifetime electricity usage of the coolers

59 t

CO_2e value-chain footprint 2025

Waterrex builds on experience with drinking water solutions since 1998. We sell, lease and service mains-fed coolers, fountains and taps for offices, schools, institutions, HoReCa and fitness centres.

- **Environment and climate:** about one third of our footprint is the electricity our coolers use at customers over their lifetime, and another third comes from manufacturing the coolers we sell. Advising on energy-efficient models and the right size – and keeping coolers in use for longer – are our most important climate levers.
- **Circular offer:** service agreements, refurbished coolers and WEEE-compliant take-back keep products in use for longer. We prefer models with natural refrigerants.
- **Supply chain:** we encourage the manufacturers of our coolers in Italy, Spain and other countries to follow our Code of Conduct, introduced in 2026, and we ask them for product climate data (EPDs).
- **Responsible operations:** Waterrex is a division of Maron Group. We will review our Code of Conduct and climate data every year.



Basis for preparation

Key facts about this report and the reporting entity (B1)

Disclosure	Maron Group 2025
Reporting standard (pt. 24a)	VSME – Basic Module, supplemented by selected Comprehensive Module disclosures (C1, C3, C4, C6–C9) and a voluntary Scope 3 inventory
Scope of reporting (pt. 24c)	Consolidated – Maron Group including the divisions Sundsnack and Waterrex
Subsidiaries (pt. 24d)	None. The reporting entity is Maron Group ApS, CVR 29638292, Beringvej 21A, 8361 Hasselager. Sundsnack and Waterrex are secondary names (binavne) of Maron Group ApS
Legal form / NACE code(s) (pt. 24e)	Private limited company (ApS) · NACE 464310, 463100
Balance sheet total (pt. 24e)	DKK 2.52 million
Revenue (pt. 24e)	Not disclosed
Number of employees (pt. 24e)	2.4 full-time equivalents (FTE) – 2 employees January–July and 3 from August 2025
Significant sites (pt. 24e)	Head office and warehouse, Beringvej 21A, 8361 Hasselager, Denmark, geolocation 56.097641, 10.071353
Certifications / labels (pt. 25)	Organic-certified fruit in Sundsnack's organic range; no ESG certificates held
Omissions (pt. 24b)	Revenue has been omitted for reasons of confidentiality

Reporting period: calendar year 2025. Greenhouse gas emissions are calculated according to the GHG Protocol; see page 24 for calculation notes.

Policies and initiatives

Practices and policies supporting the transition to a more sustainable economy (B2)

Area	Policy / practice	Public	Targets	Description
Climate change	Yes	No	No	CO_2 data on every fruit invoice from the turn of 2026/27; energy estimates for coolers; route planning
Pollution	Yes	No	No	Natural refrigerants preferred
Water and marine resources	Yes	No	No	Mains-fed coolers replace bottled water and single-use plastic
Biodiversity and ecosystems	Yes	No	No	Fruit from integrated production; organic option; encouraging deforestation-free production
Circular economy	Yes	No	No	Refurbished coolers; service agreements; spare parts; cardboard boxes for paper waste and recycling
Own workforce	Yes	No	No	Danish labour law; group Code of Conduct with reporting channel
Workers in the value chain	Yes	No	No	Suppliers encouraged to follow the Code of Conduct (pay, working hours, child and forced labour)
Affected communities	No	–	–	–
Consumers and end-users	Yes	No	No	Food safety; hygiene, filters and cleaning through service agreements
Business conduct	Yes	No	No	Anti-corruption, fair competition, GDPR and documented green claims

Several areas are covered by the group Code of Conduct, which is being rolled out for our employees in 2026 and which our suppliers are encouraged to follow. The Code of Conduct will be reviewed annually and published on maron.eu once adopted.

01

Environment

Energy, emissions, water and waste from our own operations – and the greenhouse gas emissions in our value chain.



Energy consumption

A low and largely renewable energy consumption in our own facilities (B3)

23.4
MWh total energy consumption

3.8
MWh electricity

84.7 %
Renewable share of electricity

19.6
MWh district heating

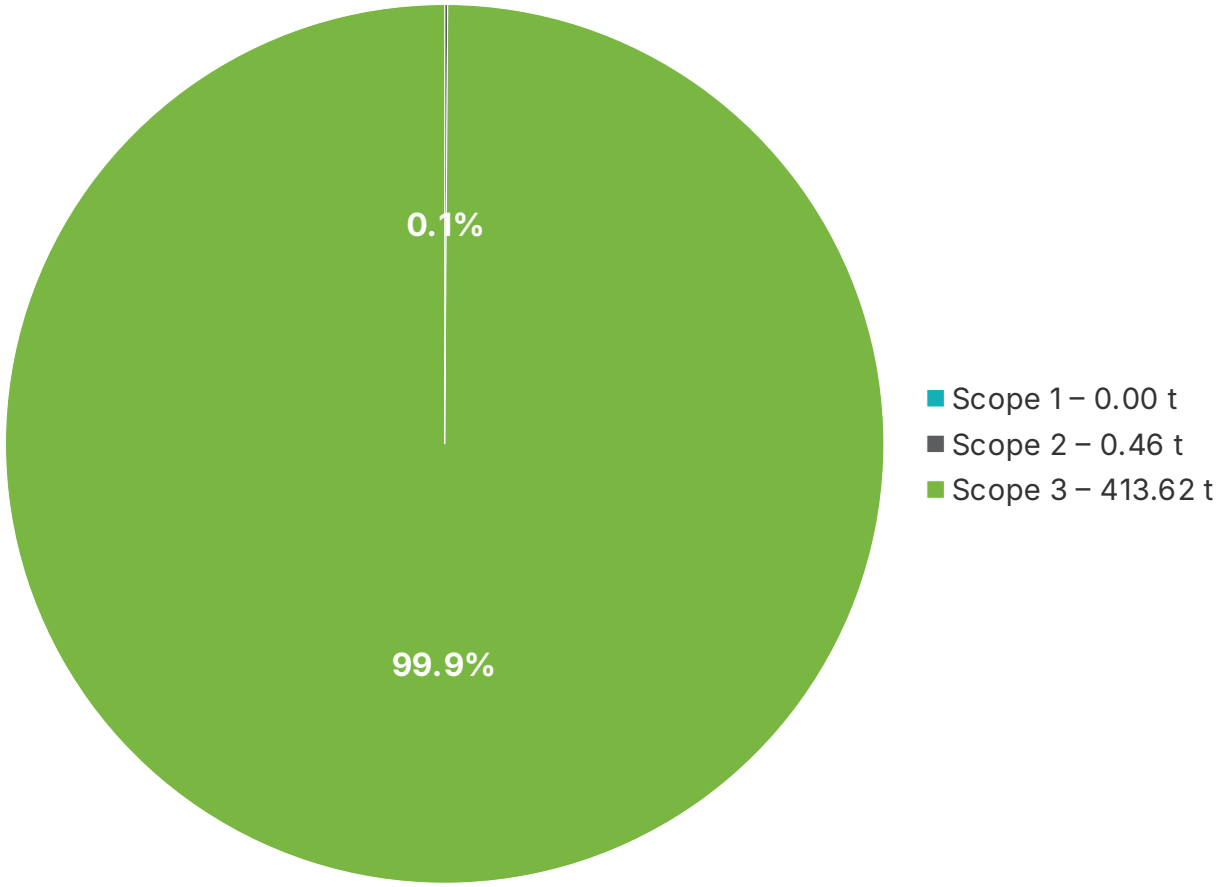
Energy consumption 2025 (MWh)	Renewable	Non-renewable	Total
Electricity (utility bills)	3.25	0.59	3.83
Fuels	0.00	0.00	0.00
Other (district heating)	19.22	0.39	19.61
Total	**22.47**	**0.98**	**23.45**

The renewable share of district heating is specified by the supplier to be 98% in 2025.



Our total greenhouse gas footprint

414.1 t CO_2e in 2025 – 99.9 % of it in the value chain (Scope 3)



Total 414.07 t CO_2e = Scope 1 0.00 + Scope 2 0.46 + Scope 3 413.62. GHG Protocol; Scope 2 location-based (market-based 1.33 t).

Key takeaways

- **Scope 1 – 0.00 t (0.0 %):** no fuels burned and no own vehicles registered in 2025
- **Scope 2 – 0.46 t (0.1 %):** purchased electricity 0.29 t and district heating 0.17 t (location-based)
- **Scope 3 – 413.62 t (99.9 %):** purchased goods and services (77.2 %), waste from operations (7.6 %), upstream transport (5.0 %) and use of sold water coolers (5.0 %)
- **By division (Scope 3):** Sundsnack 203.2 t · Waterrex 59.3 t · group-wide 151.1 t

Greenhouse gas emissions

Scope 1 and 2 emissions of 0.46 t CO_2e from our own operations in 2025 (B3)

0.00

t CO_2e Scope 1

0.46

t CO_2e Scope 2 (location-based)

0.46

t CO_2e total Scope 1 + 2

Greenhouse gas emissions 2025	tCO_2e
Scope 1 – own vehicles and installations	0.00
Scope 2 – electricity (location-based)	0.29
Scope 2 – district heating	0.17
Total Scope 1 + 2 (location-based)	**0.46**
Scope 2 – electricity, market-based (supplementary)	1.33



Greenhouse gas emissions in the value chain

Scope 3 emissions of 413.6 t CO_2e in 2025 – all 15 categories of the GHG Protocol

Cat.	Scope 3 category	t CO_2e	Share	Main sources / reason for 0
1	Purchased goods and services	319.42	77.23 %	Fruit and bananas 145.80 · other purchases 143.12 · water coolers 19.76 · CO_2 cylinders 10.74
2	Capital goods	0.00	0.00 %	Not relevant – water coolers are expensed immediately; no other capital goods
3	Fuel- and energy-related activities	0.24	0.06 %	Upstream emissions of purchased electricity and district heating (production and grid losses)
4	Upstream transport and distribution	20.83	5.04 %	Fruit 18.70 · CO_2 cylinders 1.23 · water coolers 0.90
5	Waste generated in operations	31.47	7.61 %	Supplier packaging for fruit 22.30 · Sundsnack cardboard boxes 9.00 · transport packaging 0.17
6	Business travel	6.38	1.54 %	Travel expenses (spend-based)
7	Employee commuting	1.30	0.31 %	Commuting by private car
8	Upstream leased assets	0.00	0.00 %	Not relevant – no leased assets outside Scope 1 and 2 registered
9	Downstream transport and distribution	7.64	1.85 %	Fruit deliveries 7.40 · CO_2 cylinders 0.13 · parcels (PostNord) 0.11
10	Processing of sold products	0.00	0.00 %	Not relevant – products are sold ready for use
11	Use of sold products	20.48	4.95 %	Electricity use of sold water coolers over their lifetime 18.65 · CO_2 released from cylinders 1.83
12	End-of-life treatment of sold products	1.85	0.45 %	Disposal of water coolers 1.81 · CO_2 cylinders 0.04
13	Downstream leased assets	4.01	0.97 %	Leased water coolers: electricity 1.01 · CO_2 3.00
14	Franchises	0.00	0.00 %	Not relevant – no franchises
15	Investments	0.00	0.00 %	Not relevant – no investments
	Total Scope 3	**413.62**	**100.00 %**	

Climate action and climate risks

2025 is our base year – 414 t CO_2e is the starting point for targets and a transition plan (C3, C4)



Our climate actions

- Monitor and reduce energy use in the office and warehouse
- CO_2 data on every fruit invoice and a CO_2 calculator for customers from the turn of 2026/27
- Advise customers on the most energy-efficient cooler for their needs
- Plan routes and deliveries to cut mileage and empty running
- Ask suppliers for product climate data (PCF/EPD) and reduction plans
- Next step: adopt reduction targets against the 2025 baseline

Climate-related risks – first screening

- **Physical (value chain):** heat, drought and extreme weather can affect fruit harvests, prices and availability – medium, 2–5 years
- **Transition (market):** customers increasingly require climate data and low-carbon solutions – an opportunity for our transparent offer
- **Transition (regulation):** rules on refrigerants (F-gas), energy efficiency and transport emissions – low to medium

Pollution, biodiversity and water

Office and warehouse operations with minimal local environmental impact (B4–B6)

Disclosure	Indicator	2025	Comment
Pollution of air, water and soil (B4)			
Pollution	Emissions to air, water and soil	Not applicable	No reporting obligation and no environmental management system; activities are trade, service and distribution
Biodiversity (B5)			
Sites near or in sensitive areas	Number of sites / area (ha)	0	No sites in or near Natura 2000 or other biodiversity-sensitive areas
Water (B6)			
Water withdrawal	All sites (m^3)	22	Mains water for office, warehouse and testing of coolers
Water withdrawal	Areas of high water stress (m^3)	0	No Danish areas are classified as water-stressed (WRI Aqueduct)
Water consumption	Withdrawal – discharge (m^3)	0	All water is discharged to the public sewer

Water consumption = water withdrawal – water discharge (VSME pt. 36). Land use (pt. 34) is optional and not reported.

Resources, circularity and waste

Long product life, service and refurbishment are built into our business model (B7)

Yes

Circular economy principles applied

0.45 t

Hazardous waste

0.07 t

Non-hazardous waste

0.05 t

Waste diverted to recycling

- **Longer life:** service agreements with cleaning, descaling and filter changes keep coolers in use for many years
- **Refurbishment:** used coolers returned from leasing agreements are refurbished and sold again
- **Design and repair:** we choose established suppliers and expect spare parts to be available for at least 10 years
- **Less single-use:** mains-fed coolers replace bottled water; fruit is delivered in cardboard boxes that can be recycled via paper waste
- **End of life:** WEEE-compliant take-back of electronics; steel CO_2 cylinders returned for recycling



02

Social & governance

Healthy workplaces start at home: a safe and fair workplace for our own team, decent conditions in our supply chain and responsible business conduct.



Our people

A small, permanent team employed in Denmark (B8)

2.4
Employees (FTE)

100 %
Permanent contracts

100 %
Employed in Denmark

4.3 %
Sickness absence

Employees 2025 (pt. 39)	FTE / headcount
Contract type (FTE)	
Permanent	2.4
Temporary	0
Gender (headcount at 31 Dec 2025)	
Male	3
Female	0
Country of employment contract	
Denmark	2.4



Health, safety and pay

No work-related accidents in 2025 (B9–B10)



Health and safety (B9)

- **Recorded work-related accidents:** 0
- **Accident rate:** 0.0 per 200,000 hours worked (approx. 4,000 hours in 2025)
- **Work-related fatalities:** 0 from accidents and 0 from work-related ill health
- **Sickness absence:** 4.3 % (172.5 hours) – voluntary indicator

Pay, agreements and training (B10)

- **Minimum wage:** pay is set in line with market levels; Denmark has no statutory minimum wage
- **Collective agreement coverage:** 0 % of employees
- **Average training hours per employee:** 0 hours (men and women)
- **Gender pay gap:** not reported – only required for companies with 150 or more employees

Human rights

Clear standards for our own team and our suppliers, based on the UN Guiding Principles and ILO (C6, C7)



Policies and processes (C6)

- **Code of Conduct:** introduced in 2026, covers child labour, forced labour, human trafficking, discrimination and health and safety – for our employees, and our suppliers are encouraged to follow it
- **Reporting channel:** employees, suppliers and others can report concerns confidentially, without fear of retaliation
- **Supplier follow-up:** we encourage our suppliers to follow our Code of Conduct – as a small company, we do not make it a requirement

Incidents and value chain (C7)

- **Own workforce:** to our knowledge, there were no incidents of child labour, forced labour, human trafficking or discrimination in 2025
- **Value chain:** to our knowledge, no severe incidents occurred in 2025
- **Focus areas:** agriculture in countries of origin, transport and packing, and electronics produced outside the EU

Business conduct

No convictions or fines for corruption or bribery (B11, C8)

Corruption and bribery 2025 (pt. 43)	Value
Number of convictions	0
Total amount of fines	DKK 0

- **Our standards:** zero tolerance of bribery, facilitation payments and money laundering; modest and transparent gifts
- **Fair business:** fair competition, GDPR-compliant data handling and documented environmental claims
- **Reporting concerns:** employees, suppliers and others can report concerns confidentially, without fear of retaliation
- **Governance of ESG:** group management is responsible for the ESG work; the Code of Conduct and climate data are reviewed every year
- **Specific sectors (C8):** no revenue from controversial weapons, tobacco, fossil fuels or pesticide production



ESG data summary

All key figures for 2025 with reference to the VSME disclosures

Ref.	Environment	Unit	2025
B3	Total energy consumption	MWh	23.45
B3	– of which electricity	MWh	3.83
B3	– of which renewable electricity	MWh	3.25
B3	– of which district heating	MWh	19.61
B3	Scope 1 emissions	t CO_2e	0.00
B3	Scope 2 emissions (location-based)	t CO_2e	0.46
B3	Total Scope 1 + 2	t CO_2e	0.46
B3	GHG intensity omitted		
B3*	Scope 3 emissions (voluntary)	t CO_2e	413.62
B3*	Total Scope 1 + 2 + 3	t CO_2e	414.07
B5	Sites in/near sensitive areas	number	0
B6	Water withdrawal	m^3	22
B6	Water consumption	m^3	0
B7	Hazardous waste	t	0.454
B7	Non-hazardous waste	t	0.073
B7	Waste diverted to recycling	t	0.049

Ref.	Social and governance	Unit	2025
B1	Revenue	DKK m	Not disclosed
B1	Employees	FTE	2.4
B8	Permanent / temporary	FTE	2.4 / 0
B8	Men / women (31 Dec)	headcount	3 / 0
B8	Employees outside Denmark	number	0
B9	Recorded work accidents	number	0
B9	Accident rate	per 200k h	0.0
B9	Work-related fatalities	number	0
B10	Collective agreement coverage	%	0
B10	Training hours per employee	hours	0
–	Sickness absence	%	4.3
B11	Corruption convictions	number	0
B11	Corruption fines	DKK	0

*Reporting period 1 January – 31 December 2025. Sickness absence is a voluntary indicator outside VSME. * Scope 3 is optional in the Basic Module and reported voluntarily (page 14).*

Applied accounting methods

This section describes the general methodology the company has applied to prepare this ESG report, including the climate accounts. The report follows the "Basic Module" of the VSME, which covers categories B1–B11, supplemented by selected disclosures from the Comprehensive Module (C1, C3, C4, C6–C9). The climate accounts have been prepared in accordance with the standards and principles of the Greenhouse Gas Protocol (GHG Protocol). The GHG Protocol is the leading methodology for mapping CO2e emissions for companies and is based on five fundamental principles: data must be relevant, complete, consistent, transparent, and accurate. This ensures that the mapping is uniform and comparable over time. The ambition is to be able to track developments from year to year.

Scope 1 – Direct emissions include all direct greenhouse gas emissions from sources owned or controlled by the organization, including fuel consumption. Data was collected by Maron Group. Emission factors are sourced from DEFRA and the Danish Energy Agency's standard factors for calorific values and CO2 emission factors for the reporting year.

Scope 2 – Indirect emissions include indirect greenhouse gas emissions associated with electricity and district heating. Reporting is conducted using both location-based and market-based methods, based on the Environmental Declaration for Aarhus Municipality (the 125% method) and the general electricity declaration. Consumption data was obtained from Eloverblik.dk.

Scope 3 – Other indirect emissions for 2025 have been calculated based on data collected by Maron Group and compiled in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Standard. A hybrid approach utilizing two methods is applied:

Quantity-based method (activity data): Emissions = quantity (kg) × specific life-cycle emission factor (cradle-to-gate, A1–A3). Used where physical quantities are known—e.g., packaging, upstream fuel. Factors sourced from Ecoinvent v3, DEFRA 2024, and FEFCO 2022. Uncertainty: approx. ±15–30%.

Spend-based method (EEIO): Emissions = expenditure (DKK) × environmental input-output factor, categorized by industry (NACE). Used where physical data is unavailable—typically for services and mixed procurement. Factors sourced from EXIOBASE 3 and Klimakompasset (DK, base year 2022). Uncertainty: approx. ±40–70%. Where possible, quantity/activity data is preferred to reduce uncertainty.

Other data points

FTE: The number of full-time equivalent employees is derived from the payroll system for the period from January 1 to December 31, 2025.

Gender: Headcount by gender at 31 December 2025. Water coolers in use: 180 kWh per cooler per year over a 10-year lifetime × 74.7 g CO_2e/kWh (DK1, 2025).

Work-related accidents: The number of reported and registered instances of work-related injuries.



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