

# Vion Food Group

Sector	Revenue	Emissions	Pledge	Transparency	Integrity
Food industry	€ 5.3 bn (2022)	16 MtCO <sub>2</sub> e (mostly 2021)	Net zero across the value chain by 2045	Very Low	Very Low

1. Tracking & disclosure of emissions			Transparency & Integrity								
16 MtCO <sub>2</sub> e in 2021	<span style="color: green;">●</span>	Subsidiaries are covered.	<table border="1"> <caption>Major emissions sources</caption> <thead> <tr> <th>Source</th> <th>Emissions (MtCO<sub>2</sub>e)</th> </tr> </thead> <tbody> <tr> <td>S1</td> <td>0.06</td> </tr> <tr> <td>S2</td> <td>0.07</td> </tr> <tr> <td>S3</td> <td>16</td> </tr> </tbody> </table>	Source	Emissions (MtCO <sub>2</sub> e)	S1	0.06	S2	0.07	S3	16
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S1	0.06										
S2	0.07										
S3	16										
<b>Major emissions sources</b>	S1 and S2 emissions are reported to be 0.13 MtCO <sub>2</sub> e. By far the greatest emissions attributed to Vion occur upstream, associated with animal production systems and associated infrastructure. S3 consists of swine (6.5 MtCO <sub>2</sub> e), cows (3.8 MtCO <sub>2</sub> e) and non-FLAG (5.6 MtCO <sub>2</sub> e).										
<b>Disclosure</b>	Vion discloses data on S1 and S2 emissions for reporting year 2022. The most recent disclosure (March 2023) of S3 GHG-emission estimations is based on 2021 data.										

2. Setting emission reduction targets			Transparency	Integrity	
<b>Headline target or pledge</b>	Net-zero emissions across the supply chain by 2045 (ultimately 2050)				
<b>Short- &amp; medium-term targets</b> (up to 2030)	Several interim targets were identified:			Moderate	Low
Scope coverage	<span style="color: green;">1</span> <span style="color: green;">2</span> <span style="color: green;">3</span>	S1: at least 55% net reduction by 2030 S2: at least 80% net reduction by 2025 S2: at least 100% net reduction by 2030 S3: at least 45% net reduction by 2030			
Own emission reductions (compared to full value chain in 2021)	? by 2030	No further assessment possible.			
<b>Long-term vision</b> (beyond 2030)	Several long-term targets were identified:			Low	Low
Scope coverage	<span style="color: green;">1</span> <span style="color: red;">2</span> <span style="color: green;">3</span>	S1: 100% net reduction by 2045 S3: 100% net reduction by 2045			
Own emission reductions (compared to full value chain in 2021)	? by 2050	No further assessment possible.			

3. Reducing own emissions		Transparency	Integrity
<b>Emissions reduction measures</b>	- S1: information on reduction measures identified. - S2: information on reduction measures identified. - S3: information on reduction measures identified.	Moderate	?
<b>Renewable electricity procurement</b>	The company's current (2022) use of renewable electricity is unclear and information on (future) procurement is very limited. Therefore, an assessment is not feasible. In 2021, 0.05% of the total energy consumption was renewable.	Low	Low

4. Climate contributions & offsetting		Transparency	Integrity
<b>Responsibility for unabated emissions</b>	No information identified.	Low	Low
Climate contributions	- No climate contributions identified.	N/A	Low
Offsetting claims today	- No current offsetting claims identified.	N/A	N/A
<b>Offsetting plans for the future</b>	Vion doesn't excl. future offsetting. It provides insufficient details on its offsetting plans for an assessment of integrity.	Low	?

RATINGS **Transparency** refers to the disclosure of information. **Integrity** refers to the quality and credibility of the approach.  
**Overall** Average of sections 1-4 ■ High ■ Reasonable ■ Moderate ■ Low ■ Very Low;  
**Sections 1-4** Average of criteria in each section ■ ■ ■ ■ ■; **Rating criteria** See methodology for rating criteria ■ ■ ■ ■ ■.

Source: SEO Amsterdam Economics' interpretation of identified public documentation from Vion

## Vion Food Group

Vion Food Group is an international food company with operating production sites in the Netherlands, Germany and Belgium. The company is primarily engaged in the processing of pork and beef. We have not identified actual (2022) or historical data concerning the S3 GHG emissions of the company. Vion has released a response to the previous edition of this report. From this response we have obtained new information concerning, amongst other things, the use of offsets.

### Limited new information for the reporting year 2022 identified.

- Vion has not (yet) updated its CSR report for the reporting year 2022 (Vion, 2022a).<sup>1</sup>
- Vion briefly addresses its GHG emissions in its annual report for the year 2022 (Vion, 2022b).
- Vion discloses limited new information on its GHG emissions on its website (Vion, 2023a).
- Vion presents a response to the NCI 2022 report that is publicly available (Vion, 2023b).

### About the tracking and disclosure of the GHG emissions of Vion.

- In April 2023, emissions from own operations (S1) for the reporting year 2022 are estimated to be 64,100 tCO<sub>2</sub>e. Indirect emissions (S2) are estimated at 73,400 tCO<sub>2</sub>e using a location-based approach and at 58,600 tCO<sub>2</sub>e using a market-based approach. On the Vion Food Group's website, the S1 and S2 emissions are broken down into different emission sources. However, this is done using an unclear image which is considered untransparent (no exact numbers are published). In its annual report, no further and more recent information is provided. S3 emissions are estimated to be 16 MtCO<sub>2</sub>e in 2021 (Vion 2023a). We did not identify actual data or historical data for S3 emissions.

### About the climate objectives, measures, role of offsetting and renewable energy.

- We have identified the following targets<sup>2</sup>:
  - S1: at least 55% reduction in 2030; 100% reduction in 2045 at the latest.
  - S2: at least 80% reduction in 2025; 100% reduction in 2030 at the latest.
  - S3: at least 45% reduction in 2030; 100% reduction in 2045 at the latest.
- In its response to Milieudefensie, Vion has published more data about these targets and the measures taken:
  - For S1, the company aims for a 2 percent reduction in energy usage every year and 5-7 percent replacement with renewable sources every year. According to Vion, this amounts to a total reduction of energy usage of 16 percent and replacement of energy from renewable sources with an additional 40 percent.
  - Vion states that making a realistic distinction regarding the share of reduction and compensation to achieve net-zero emissions by 2045 is considered challenging. It depends on changes in livestock production systems, optimization of the supply chain, scientific advancements, and societal acceptance. According to Vion, a meaningful assessment relies on new scientific developments during the period until 2045-2050. Vion does not exclude the use of offsets in the future. Although this enhances transparency, the extent of offset usage and the magnitude of absolute emission reductions remain uncertain. Communication by Vion

<sup>1</sup> Update: On 19 July 2023, Vion released its Corporate Social Responsibility (CSR) report for the year 2022. This CCRM report by SEO exclusively incorporates information that was publicly accessible on 1 June.

<sup>2</sup> Update: On 27 July 2023, we could not find these targets on the Vion website. We do, however, have a copy of a document called 'Carbon Footprint Strategy' that states these targets. Furthermore, these targets were also published in the previous edition of this monitor by NCI (2022). Therefore, we decided to also use them in this edition of the monitor. Without this document, the score of Vion for this indicator would be 'low'.

still lacks clarity when it comes to the scope coverage and fails to specify which portion of the targets will be achieved through the absolute reduction of emissions.

- Vion explains that its measures to increase the amount of renewable electricity involve the production of biogas for byproducts and sewage sludge and the installation of solar panels. The remainder will be achieved by purchasing renewable energy, assured with Certificates of Origin (2023b). We have not identified new information on the amount of renewable electricity that is used or the way that it is procured. Therefore, the assessment remains unchanged.

**Sources:**

- NCI (2022). Evaluating corporate target setting in the Netherlands.  
<https://newclimate.org/resources/publications/evaluating-corporate-target-setting-in-the-netherlands>
- Vion (2022a) CSR report 2021.  
<https://www.vionfoodgroup.com/en/about-vion/csr-and-annual-report>
- Vion (2022b) Annual report 2022  
<https://www.vionfoodgroup.com/en/about-vion/csr-and-annual-report>
- Vion (2023a) Carbon footprint of processing (tab: Science Based Targets initiative)  
<https://www.vionfoodgroup.com/en/csr-topics/carbon-footprint-of-processing>
- Vion (2023b) Response to the Milieudefensie report of June 2022  
<https://www.vion-transparency.com/nl/story/vions-response-to-the-milieudedefensie-report-of-june-2022/>