



CSR Report 2022

Barritskov Holding ApS

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This report constitutes Barritskov Holdings' statutory reporting on corporate responsibility according to the Danish Financial statement Act's §99a.

Letter from the CEO

The 2022 Calendar Year will be remembered as the year that marked the end of almost 75 years of largely peaceful, if not exactly harmonious coexistence in Europe.

In the past, ethnic and religious conflicts have led to serious unrest in Europe, but the invasion of Ukraine by The Russian Federation represents a very different level of hostility.

The first casualty in any war is the Truth - but a close runner up is Sustainable Development. In our case, several important initiatives regarding the long-term sustainability performance of Aarstiderne came to a virtual standstill.

War is destructive by definition - brutal , inhumane and wasteful. On behalf of the BSH community I take this opportunity to salute the courage of the Ukrainian people – and to express my compassion with all the peaceful and sensible Russians who are caught up in a war that was forced upon them against their will by an autocratic leadership.

The full BSH portfolio of businesses has been significantly affected by the war. In environmental, financial as well as social terms.

The greatest impact was felt by Aarstiderne, which suffered a 20 % drop in revenue combined with extreme price hikes in all parts of the value chain. As you will see in this report, Aarstiderne managed to hold on to its decarbonization path – but was forced to restructure its sustainability team to address more imminent operational tasks. Luckily the operational environment has stabilized in late 2022 and early 2023, thanks to a well executed turnaround process - enabling Aarstiderne to focus once more upon the all important task of decarbonizing its value chain.

Our Organic and Regenerative Agriculture activities have been affected by the war due to a downturn in demand for Biodynamic grains and pulses. The outlook is still somewhat concerning but we believe that things will return to a more normal market situation in 2024. We have been forced to scale back our R&D work at GreenCarbon and SoilWorks Overseas and we cannot expect a commercial launch from those activities before 2025 at the earliest.

Our forestry business increased its living carbon stock by an estimated 400 tonnes – equal to 1.450 tonnes of CO₂. This was in line with previous years and in line with the long-term management plan.

Our Direct Impact Investment activities have had a difficult year - we made no new direct investments, and operational performance came in below budget in most portfolio companies. One notable exception has been Planetary Impact Ventures, which delivered strong returns from its early stage portfolio and was able to raise further capital in an otherwise very difficult funding environment.

Given that the challenges our civilization faces are monumental and more urgent than ever - we will find innovative ways of setting new standards of sustainability in 2023 and beyond.

I hope that you will find this year's report useful and inspiring. From my vantage point I would like to thank our many talented and passionate co-workers and management teams across the entire BSH eco-system – and a very special thank you to Silja, Nicolas, Alexander, Claus, Riella and Mette - the non-executive directors of Thomas Harttung A/S and Aarstiderne - who played a crucial role in steering us safely through the challenging waters of 2022.

Barritskov, June 2023
Thomas Harttung
CEO of Barritskov Holding





Barritskov Holding in Brief

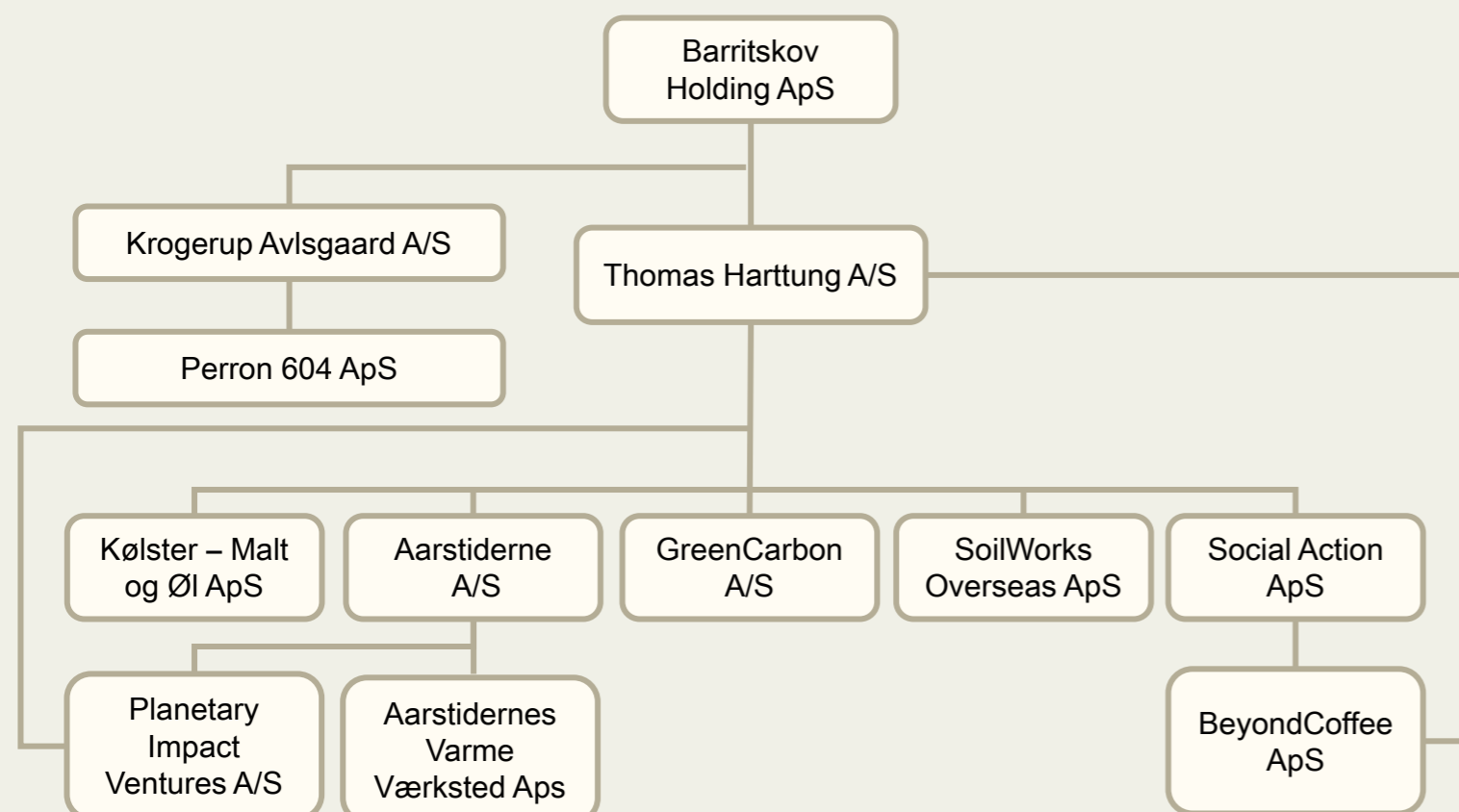
Who are we?

This report is a consolidated report of the sustainability efforts across Barritskov Holding and all of its active subsidiaries. Common to all businesses is that they are inspired by the ideals of ecology and sustainability.

It is our ambition with this report and the reports that we publish henceforth to be more transparent in the way we communicate about our approach to sustainable management.

Aarstiderne is the Driving Force

Across Barritskov Holding and its subsidiaries' activities, Aarstiderne accounts for the largest share, 97,5% of the revenue (cf. consolidated financial report of Barritskov, 2022), which will be evident in this report where the sustainable initiatives of Aarstiderne will constitute a large part.



Barritskov Holding ApS

Barritskov is the strategic driver behind all of the subsidiaries. Generally speaking, we facilitate sustainable forestry, biodynamic and Organic and Regenerative Agriculture, product innovation, sustainable production and stakeholder engagement, from which all subsidiaries, including Aarstiderne - can benefit.

In 2022, our total revenue was 677,6 million DKK, and we employ more than 600 people, of which the vast majority are employed as Aarstiderne.

Common for all of our businesses is that we often overlap each other's areas of expertise – and we make every effort to capitalise on it.

Our Group is characterised by our strong entrepreneurial culture – and – very importantly – coupled with systematic, streamlined workflows and critical IT platforms so that production, innovation and delivery are managed as seamlessly as possible.

Our board of directors of the core management company gathered for June 2023 General Meeting:



From left to right: Claus Neergaard (Board Chair), Thomas Harttung (CEO), Nicolas Verschuere, Alexander Schwedeler and Silja Nyboe Andersen



Sustainability at Barritskov Holding

 *Environment*

 *Social*

 *Governance*

Sustainability at Barritskov Holding

At Barritskov Holding, we are constantly renewing the way we think – not necessarily into something more or greater. We believe it is way more important to make choices which are beneficial for soil, groundwater, plants and animals and last, but not least, for future generations. We operate in accordance with local regulations and legislation and within ethically responsible boundaries. Barritskov Holding’s ethical principles include:

- Good Governance
- Ethical Responsibility
- Environmental Responsibility
- Social Responsibility
- Health and Safety
- Quality Responsibility

Governance

ESG is deeply rooted in Barritskov Holding; in the governance, and through the entire organisation and the subsidiaries. We have dedicated employees working specifically with sustainability, and in 2021 we worked to strengthen further the governance-related sustainability; We have emphasised in all management contracts that we at Aarstiderne have a sustainable, social and economic purpose. This purpose has been part of our business since 1999. It was communicated to new and existing managers that Aarstiderne has a significant impact on society and the environment, and as a manager, this purpose must be taken into consideration in the daily work and decision-making.

In total, 49 managers and specialists received this amendment to their contracts.

B Corp Certification

Aarstiderne became B Corp certified in 2022 with a score of 106.7. B Corp is a 3rd party certification of for-profit corporations that have been recognised for their commitment to business practices that promote positive environmental and social change. To receive the B Corp Certification, companies are given a score between 0 to 200, where they must achieve a score of at least 80 to become certified.

Double Materiality

At Barritskov Holding, we focus our sustainability work on the topics identified as being significant to society and the environment and to our business. These priorities in our sustainability work have been identified through an assessment of the most important sustainability topics, risks and impacts that are relevant to an organisation such as Barritskov Holding, with a strong emphasis on the Aarstiderne’s business. The result of the materiality assessment is visualised on page 8. You can read more about the double materiality methodology on page 29.

We expect to update our materiality assessment ongoingly to ensure that we maintain our focus on the most important areas and that our activities remain aligned with the expectations of both internal and external stakeholders. The next update is to take place in the Spring of 2024.

Sustainable Development Goals

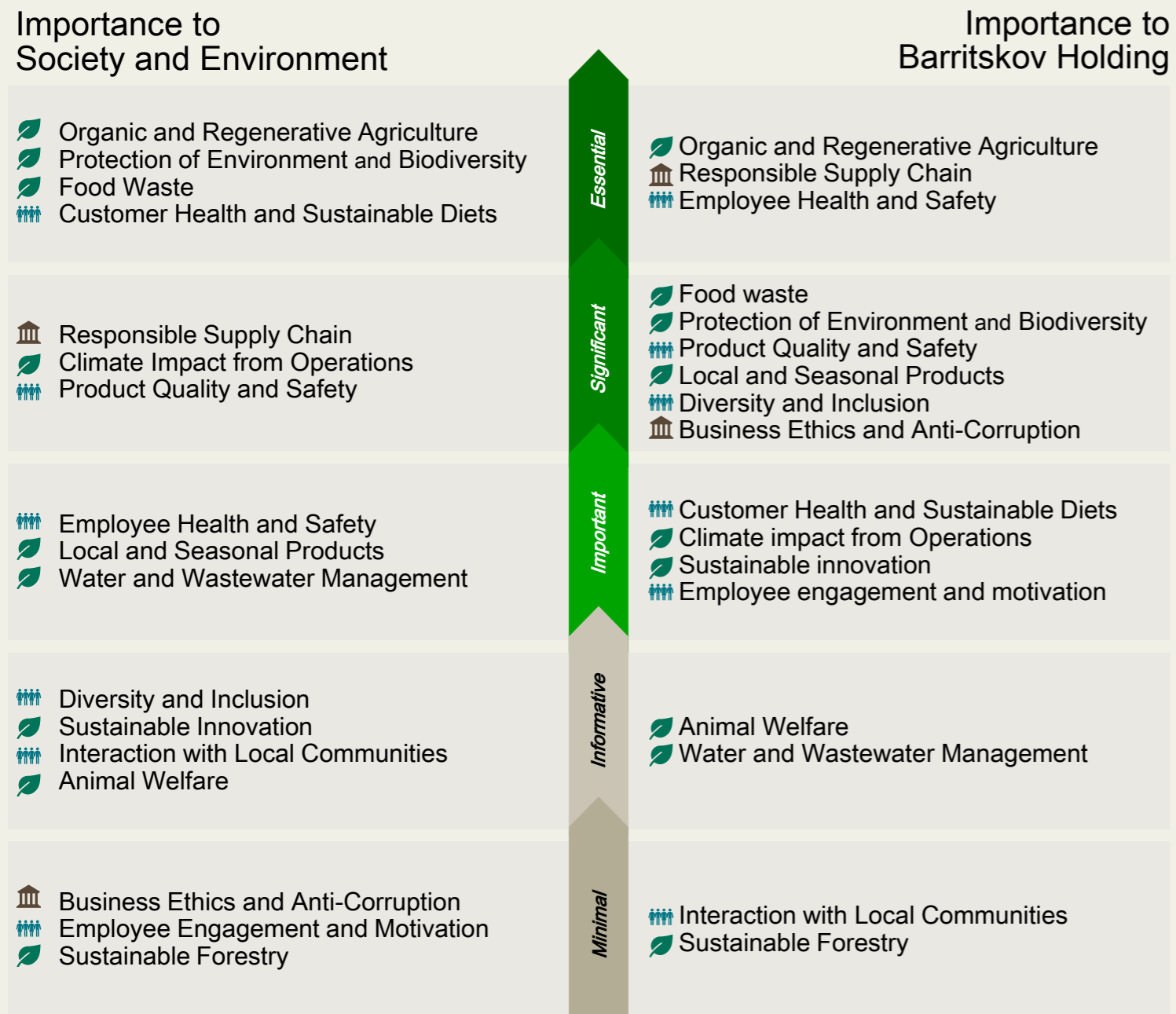
The Sustainable Development Goals have given us a global common language, in turn making it easier to relate to how to contribute to a more sustainable world.

As a supplement to our double materiality assessment, we use the goals as a change management tool – to set up goals, develop strategies and ensure that the business develops in the right direction.



Double Materiality Assessment

Priorities for 2022



Environment and Climate

1. Organic and Regenerative Agriculture (p. 9)
2. Protection of Environment and Biodiversity (p. 10)
3. Food Waste (p. 11)
4. Climate Impact from Operations (p. 12-13)
5. Local and Seasonal Products (p. 14)
6. Sustainable Innovation (p. 15)
7. Water and Wastewater Management (p. 16)
8. Animal Welfare (p.17)
9. Sustainable Forestry (p. 18)



Social and Employee Conditions

1. Product Quality and Safety (p. 19)
2. Customer Health and Sustainable Diets (p. 20)
3. Employee Health and Safety (p. 21)
4. Diversity and Inclusion (p. 22)
5. Employee Engagement and Motivation (p. 23)
6. Interaction with Local Communities (p. 24-25)



Governance Human Rights and Anti-Corruption

1. Responsible Supply Chain (p. 26)
2. Business Ethics (p.27)

* 'Packaging and recycling' has been excluded from the double materiality assessment illustration in this years report, due to this number no longer being calculated; the mixture of products is changing, so we cannot calculate the number of recycled boxes in a sensible way.



E1 Environment and Climate

Organic and Regenerative Agriculture

Barritskov Holding and all our subsidiaries have a solid and sustained focus on organic land management which dates back to 1996, and for which there are many good reasons.

Organic and Demeter certified (biodynamic) agriculture provides us with food without pesticide residues, protects the groundwater, preserves nature and biodiversity and prioritizes animal welfare.

Basic Organic practices entail “consideration” and the most significant potential for the development of agriculture with the least possible chemical imprint on the Earth. Biodynamic practices lower the external input level even further – and ensure that higher biodiversity and increased carbon sequestration prevails compared to conventional agriculture.

It is all about the soil. And the journey has only just begun. We have a long way to go before soil fertility and ecosystem resilience has been fully restored.

Barritskov Holding and Krogerup Avlsgaard cover multiple hectares of organic farmland and pasture, which is managed in combination with Thomas Harttung’s private estate Barritskov. This brings the total up to 1.551 hectares.

Materiality

Agricultural operations have an inherent risk of negatively impacting the environment due to potential depletion and degradation of the soil. This is of essential materiality to Barritskov Holding as it lies within the core of our business model.

Commitment

We are committed to treating nature with consideration. We are all facing challenges related to the protection of our planet. For this reason, “consideration” is part of the core values and therefore applies to all relevant materials, products and practices related to the Group.

Actions

In 2022, GreenCarbon cooperated with Farmdroid to experiment with robotic seeding and weeding at Barritskov to reduce tractor activity in the fields. We have also worked actively to improve our work with companion crops. In 2022, we have also continued our composting and calcium trials. Calcium and compost are probiotic remedies that enhance microbial activity in the soil.

Results

At Barritskov, we have tripled our crop acreage from 375 to 1139 hectares. The robot minimises soil compaction, thereby contributing to better biodiversity protection in the fields. In 2022, approximately half of our grain fields continue to be cultivated using companion crops.



13 CLIMATE ACTION



15 LIFE ON LAND





E2 Environment and Climate Protection of Environment and Biodiversity

Organic practices entail ‘consideration’ and the most significant potential for the development of agriculture with the least possible chemical imprint on the Earth.

At the same time, higher biodiversity is ensured on organically cultivated land compared to conventional agriculture. We find that an increasing proportion of our suppliers use more windbreaks, flower tracks, beehives and breeding boxes for the benefit of biodiversity.

There can be seen a potential for an increase in biodiversity due to animals in the transition zone between forests and fields having more habitats.

Barritskov Holding contain 356,5 hectares of Forest Stewardship Council® (FSC®) Certified forest in 2022 (License FSC®-C018196). The timber cutting does not endanger protected species and biodiversity in general. Read more on page 18.

Materiality

Agricultural operations have an inherent risk of negatively impacting the environment due to potential biodiversity loss. This is of essential materiality to Barritskov Holding as it lies within the core of our business model.

Commitment

We are committed to treating nature with consideration. We are all facing challenges related to the protection of our planet. For this reason, “consideration” is part of the core values and therefore applies to all relevant materials, products and practices related to the Group.

Actions

Aarstiderne helps to protect the groundwater, preserve nature, and biodiversity through focusing on organic and biodynamic products as these do not contain pesticides and chemicals harmful to nature. In 2021, we adopted a long-term plan to increase the standing volume of timber in our forest by 40% over the next 60 years. In 2022, we are still working towards this goal.

Results

At Barritskov Holding, we believe that our business model and way of operating contributes to the overall protection of environment and biodiversity, and we work actively to share our knowledge and insights, and to promote protection of biodiversity.





E3 Environment and Climate

Food Waste

It is estimated that somewhere between one-third and two-thirds of all food is wasted. We are committed to minimising food waste, and this battle can not be won in the kitchen alone – we have to start in the fields.

At Aarstiderne, we do this by establishing a unique supply chain:

- We commission and purchase only the crops we know we can use.
- We design the meal kits based on the production of our suppliers.
- We are flexible with regard to size, shape and usability.

We spend long time planning with the growers which fruits and vegetables become part of the meal kits. Because our customers pre-order their boxes and let us design the menus, we achieve high utilisation of the crops grown in the field.

After the meal kits are packed, we are left with approximately 3% of our purchased products. The typical leftovers are in the fruit, vegetables, fish and dairy categories.

Read more about our composting efforts [here](#).

Materiality

Minimising food waste is of utmost importance to Barritskov Holding. Aarstiderne works with many suppliers and sells food to approximately 80,000 customers and therefore has a big opportunity to safeguard risks to the environment by optimising food utilisation and minimising food waste.

Commitment

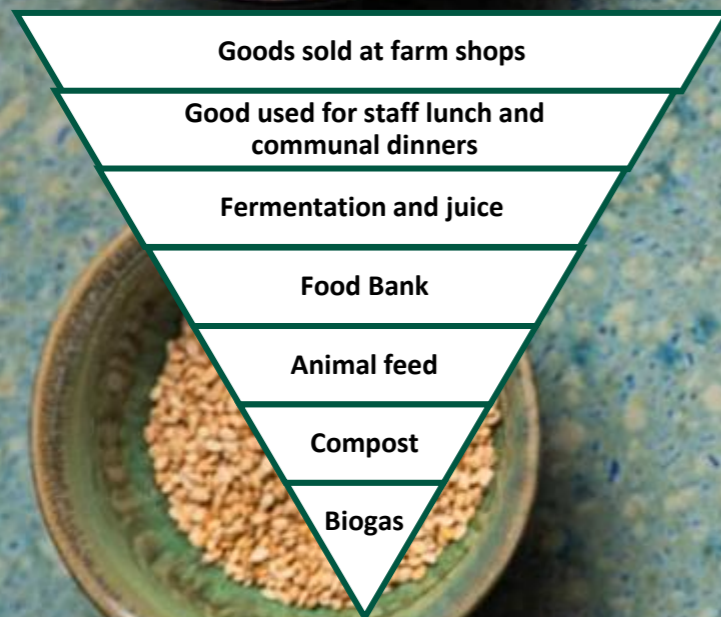
Barritskov Holding is committed to actively working on minimising food waste in all parts of the value chain and expects to further develop such initiatives in the future.

Actions

Aarstiderne calculates and evaluates food waste weekly and donates the surplus to food banks and NGOs. The KPI used for food waste is the amount of waste collected by Daka ReFood, who turns the waste into biogas and fertilizer. In 2022 Daka ReFood picked up 119 tonnes of food waste from the pack house (deducting 6-7% which is considered to be packaging of meat- and fish trays etc.). Also, Aarstiderne works continuously on efforts to optimise the utilisation of ingredients in the meal boxes. There have been no new developments in 2022.

Results

In 2022, 119 tonnes of food waste was collected, corresponding to 1.02% of food ending up as waste for biogas production.





E4 Environment and Climate Climate Impact

At Aarstiderne, we prepare a quarterly CO2e report, which ensures that we can follow up on our goal of being in CO2e balance by 2020. At the end of 2019, Aarstiderne promised to balance its CO2e accounts from 2020 and onwards.

Therefore, in 2020 an agreement was entered into with Natural Capital Partners to buy 16,000 tonnes of VCS's (verified carbon standard) CO2 credits to offset the CO2e footprint for the next 4-5 years in projects in East Africa, Chile and Colombia.

The VCS credits are of the highest standards available. Besides the compensation for the emissions through offsetting, it is, of course, apparent that the focus on reducing the emissions should have the highest priority and, likewise, the possibility to create carbon insets in Aarstiderne's own supply chain.

Materiality

Agricultural operations have an inherent risk of negatively impacting the climate due to greenhouse gas emissions in relation to fuel and energy consumption. This is of essential materiality to Barritskov Holding as it lies within the core of our business model.

Commitment

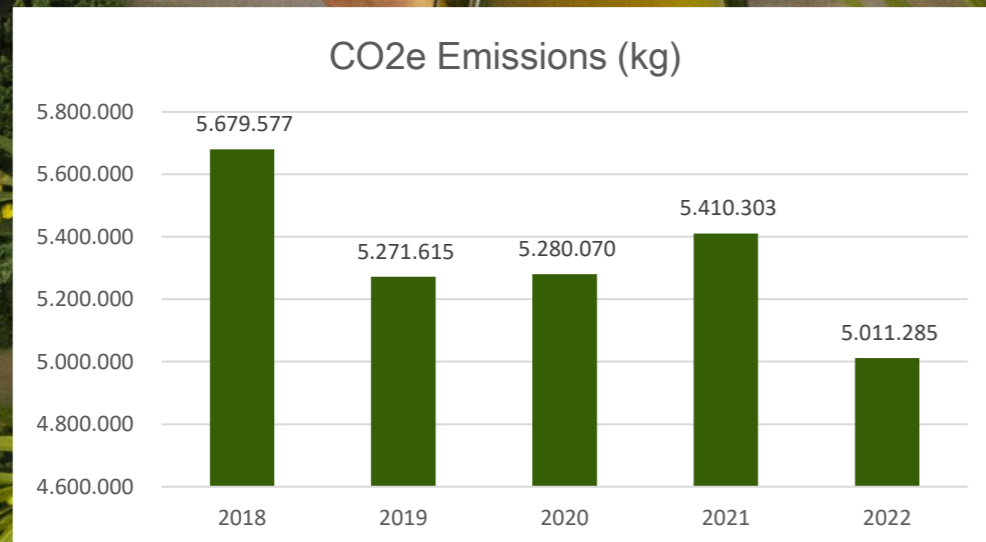
We are committed to continuously monitoring and reporting our CO2 emissions, as well as continuously seeking ways to reduce the climate and environmental impact of our operations. Finally, we commit to always balancing our CO2 accounts.

Actions

In 2022, we continued working to optimise our packaging process, organising the pallets more efficiently to ensure that we transport as much as possible on each truck, as well as adapting the amount of ice we use for the meal kits to the weather and temperature. In 2021, we invested in Juelsmindehalvøens Solar Park, however, this project has been delayed due to disagreements with Hedensted Kommune about planning permission and landscape considerations

Results

We have managed to keep our CO2e emissions per delivery below 3 kg, and similar to 2020 and 2021, we have balanced all our CO2e emissions using CO2 credits.



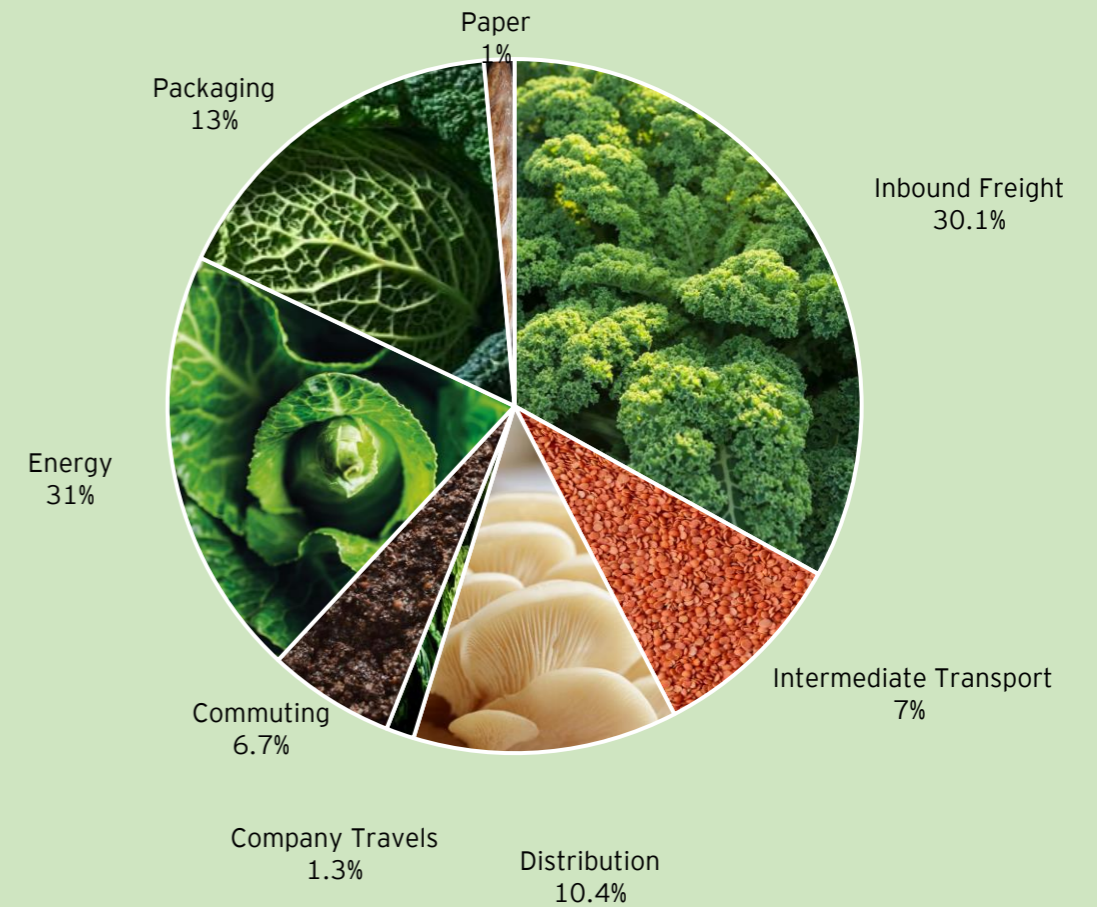


E4 Environment and Climate Climate Impact

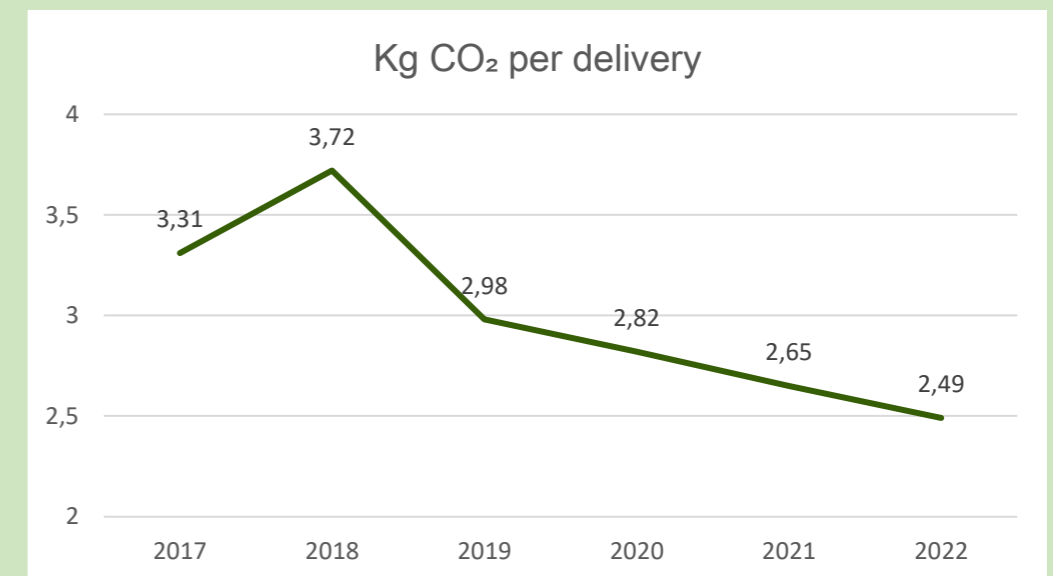
At Aarstiderne, our CO2 report shows that a relatively stable share of emissions comes from inbound freight and energy. In 2022, despite inbound freight contributing a large part to our total emissions, we saw a decrease from 2021 due to more transport with LNG-driven lorries. However, we saw an increase in energy consumption by 14% due to new and bigger facilities that require more cooling. Total CO2e emissions have decreased in the last.

As activity and revenue increase, CO2e emissions increase; more boxes, more employees, more km's on the road to deliver, more packaging, more cooling, etc., are produced. This pattern appears to be disrupted now. Transport of goods is the heaviest factor in the GHG accounts.

Read more about Aarstiderne's work and future planned initiatives to reduce emissions in our CO2 reports, which you can find [here](#).



Revenue	2021:	2022:		
	748,793 DKK' 000	598,735 DKK' 000	20 % decrease	
Source of CO2e emissions:	Total kg CO2 2021	Total kg CO2 2022	Development 2021-2022	Why this development?
Inbound freight	1.984.868	1.492.880	-24%	Less revenue needs less raw materials. 45% transports from Spain driven with LNG-driven lorries
Intermediate transport	505.741	345.075	- 32%	Own truck is driven by HVO-diesel
Distribution	660.185	516.480	- 22%	Route optimization, shorter distances between customers. Introduction of electrical truck, van and bicycles
Company travels	78.256	66.187	- 15%	New habits from the COVID-period gives lower activity in company travels
Commuting	355.718	332.392	- 7%	After the COVID period, the offices of Aarstiderne is a little bit more crowded
Energy	1.351.400	1.536.611	+ 14%	New and much bigger distribution central in Copenhagen and generally growing stock facilities, that needs cooling and extra electricity
Packaging	892.078	670.250	- 25%	Efforts to reduce thickness of materials shows in reduced use of packaging
Paper	76.660	51.409	- 33%	Lower consumption of paper for campaigns
Total	5.905.004	5.011.285	- 15%	





E5 Environment and Climate

Local and Seasonal Products

Sourcing fruits and vegetables from suppliers located far away from the markets served to entail a significant climate impact from transportation. In addition, long transportation entails that fruits and vegetables lose more nutritional value when they reach the consumer. Aarstiderne has had a strict no-fly policy since 2003 and aims to minimise transportation. Furthermore, to fulfil our mission of developing and challenging Danish eating habits in a healthier direction, we are constantly looking for new ways to provide fresh and locally sourced products.

Aarstiderne operates with two different seasons:

- The Danish Season, where we are harvesting from June to October.
- The Southern European Season, which starts in the middle of October and continues until the end of May.

In 2019-2020, we cooperated with a supplier to experiment with a non-heated greenhouse in Køge, where we were able to extend the delivery time for Danish leafy vegetables by 6-8 weeks, which can be attributed to a typical Danish season of 20 weeks. Thus, this is a significant extension, which can reduce the number of kilometres of freight and, therefore, the CO2 emissions to inbound transport.

See more information about climate impact during the transportation of meat and vegetables from Southern Europe and South America [here](#).

Materiality

Agricultural operations have an inherent risk of negatively impacting the environment due to the transportation of products from suppliers. This is of significant materiality to Barritskov Holding as it lies within the core of our business model.

Commitment

We always strive to purchase local products and prioritise fruits and vegetables in season. We do this to ensure that our products are of the highest quality and nutritional value when delivered to our customers and to minimise the climate impact of transportation.

Actions

We continuously work to share learnings and provide guidance to suppliers on how to use unheated greenhouses to the extent the season for greens in countries such as Denmark, Sweden and Germany.

Results

We have managed to uphold our high share of local products; especially for fish, meat and dairy, the vast majority of our products are sourced locally. 100% of our eggs are from either Denmark, Sweden or Germany.

Danish share of products

Danish share	2018	2019	2020		2021		2022	
	DK %	DK %	DK %	DK+SE+DE %	DK %	DK+SE+DE %	DK %	DK+SE+DE %
Bread/Flour	-	-	62,4	69,7	52,6	62,4	66,6	80,8
Fish	-	-	95,2	95,2	92,7	92,7	95,8	95,8
Fruit	6,8	2,2	8,6	13,1	7,1	15,8	8,3	16,8
Vegetables	33,7	35	35,9	36,3	35	35,4	37,2	37,5
Groceries	-	-	31,3	32	26,9	27,7	28,7	31,2
Meat	49,1	69	65,9	79,7	67	82,4	65,0	81,0
Dairy	-	-	94,1	94,1	90,8	91,3	91,9	91,9
Eggs	-	-	92	100	92,1	100	89,0	100,0
Total			35,6	38	33,4	37	34,3	38,2



E6 Environment and Climate Sustainable Innovation

We believe in enhancing sustainability through innovative and out-of-box thinking.

As part of our organic-only policy, we therefore specifically select business partners and suppliers who are also working innovatively with organic agriculture, i.e. by using techniques facilitating healthy soil, such as composting, biodynamic cultivation methods, and minimum-till cultivation and biological pest control.

At BeyondCoffee, we transform coffee grounds, coffee husks and sawdust into artisanal mushrooms by collecting coffee grounds from local businesses and institutions in our electric car from companies and educational institutions in Copenhagen. Several gourmet restaurants in Copenhagen make use of Beyond Coffee's products.

Our entire oyster and lion's mane mushroom production is organically certified and is 100 % based on organic coffee grounds.

Materiality

Agricultural operations have an inherent risk of negatively impacting the environment due to biodiversity loss, depletion and degradation of the soil, and resource scarcity. This is of important materiality to Barritskov Holding as it lies within the core of our business model.

Commitment

Innovation is core at Barritskov Holding, as we persistently strive to develop new ways of working and come up with solutions to enhance innovation and sustainability in in our products and the agricultural industry.

Actions

In 2022, we participated in projects together with Aarhus University and other actors on SustainOrganic, ClimateVeg, and ComCrop. The different projects are meant to help improve data gathering, climate footprint of food, and new technologies within composting.

Results

In 2022, we launched our database 'Aarstiderne Food Impact (AFI)' to calculate climate impact. The database supplies us with information on especially the Plant energy content and the climate impact from the meals served by the Meal kits. The information on climate Impact is now a part of the daily presentation of the Meal Kits Lines on the Aarstiderne Homepage. Besides this our wholesale division distributes the climate impact of each item bought by wholesale customers on a monthly base. Meaning our wholesale customers can directly include the climate impact from the purchase from Aarstiderne in the climate accounting done by the company.





E8 Environment and Climate

Water and Wastewater Management

At Krogerup Avlsgaard, we host a natural groundwater reservoir beneath our feet. Through organic agriculture, we participate in protecting our groundwater.

Minimising our water consumption through efficiency improvements and improved brewing techniques has been a major driver in the production at Kølster Malt & Øl. The water consumption for Kølster Malt & Øl corresponds to less than 0,1 percent of the groundwater formed annually in the subsoil beneath Krogerup Avlsgaard.

Materiality

Agricultural operations have an inherent risk of negatively impacting the environment due to water withdrawal and wastewater, with the risk of causing water scarcity and groundwater pollution. This is material to Barritskov Holding as it lies within the core of our business model.

Commitment

We are committed to water preservation. In all of our endeavours, we aim to protect and produce clean groundwater. We are devoted to cleaning groundwater and collaborate exclusively with biodynamic and organic farmers. In compliance with regulations, we avoid using pesticides and fertilisers.

Actions

We maintain and protect the purity of the groundwater reservoir through organic farming and FSC® certified forestry. The root systems from the forest protect the reservoir against drought, while organic farming methods prevent soil contamination with pesticides and fertilisers. Water preservation is also a consideration in connection to the selection of new suppliers at Aarstiderne. Kølster Malt & Øl is involved in developing, improving, and assessing brewing techniques in collaboration with key organisations. There have been no new developments in 2022.

Results

The groundwater reservoir beneath the grounds of Krogerup Avlsgaard generates approximately 390.000 m3 of water annually. By efficiency improvements and refining brewing techniques, we have reduced our water consumption pr. unit of beer to 1.25: 1, whereas traditional beer production requires a water consumption of 3.1 pr. unit of beer.





E9 Environment and Climate Animal Welfare

Animal welfare is an essential element of modern animal production. Public concern over the welfare of farm animals is ever increasing, and a growing number of consumers now demand that farm animals are reared, transported, and slaughtered as humanely as possible. For us, when discussing animal welfare, we also consider sustainable fishing to ensure that we never include endangered fish in our meal kits, to ensure that we do not support the extinction of endangered species due to overfishing.

Materiality

Agricultural operations have an inherent risk of negatively impacting the environment. Livestock management and meat production naturally constitutes a risk to animal welfare and is also a source of CO2 emissions. We seek to minimise the amount of animal-based content in our meal kits but recognising that we cannot avoid animal-based products, this topic is of high importance to Barritskov Holding.

Commitment

We are committed to ensuring animal welfare, not only for our own livestock at Barritskov but also for the animals at our suppliers, from meat producers to dairy suppliers. Choosing 100% organic meat and dairy products is our most efficient way to guarantee animal welfare for our customers. There is no organic certification for wild fish, therefore we adhere to WWF's Sustainable Seafood Guide to ensure that the fish in our meal kits are sustainable sourced.

Actions

In 2022, we had approximately 75 cows at Barritskov and their calves until the age of 24 months. At Aarstiderne, our meal kits and online supermarket have only organic meat and dairy products, fish that live up to WWF's guidelines, or come from organic fish farms. We also cooperate with our suppliers to provide guidance and inspiration on improving animal welfare in their operations.

Results

All meat and dairy products marketed by Aarstiderne follow organic standards. The main Danish company in beef and pork have higher standards on m2 pr. animal and amounts of roughage compared to the EU organic standards.





E10 Environment and Climate Sustainable Forestry

The broadleaf forest at Barritskov is owned by Barritskov Holding and consists of a 356,5 hectare FSC®-certified forest as of 2022.

The certification ensures that our forests are managed in a sustainable manner., meaning that we do not cut down more trees than the forest is able to recover. Furthermore, the timber cutting does not endanger protected species and biodiversity in general.

The FSC® label:

The FSC® is an international non-profit labelling system for wood and paper. The FSC® system enjoys widespread support from green organisations such as the WWF and Greenpeace. Animals and plant life enjoy protection and education, and safety gear and proper pay are secured for the people working in the forest.

The FSC® certification is considered the "gold standard" designation for wood harvested from forests that are responsibly managed, socially beneficial, environmentally conscious, and economically viable.

Materiality

Agricultural operations have an inherent risk of negatively impacting the environment due to potential depletion and degradation of the soil and deforestation for the use of the land for agriculture. This is material to Barritskov Holding as it lies within the core of our business model.

Commitment

Issues related to biodiversity caused by deforestation pose an increasingly significant risk to our climate and environment. We are committed to mitigating this as much as possible, and our forest is FSC® certified.

Actions

In 2022, The forestry operations involved the harvesting of mature Oak, Beech and Sitka spruce logs according to the management plan. Sitka areas will be replanted with beech/douglas fir in the spring of 2023. The year was a good mast year for beech nuts, and therefore some minor interventions were made to improve regeneration success in mature beech stands. The FSC® certificate was renewed.

Results

We also adopted a long-term plan to increase the standing volume of timber in our forest by 40% over the next 60 years.





S1 Social and Employee Conditions

Product Quality and Safety

All our organic farmers are regularly controlled by governmental or private certifying bodies, subject to EU surveillance. Therefore, Aarstiderne's check-on-arrival procedure can be considered an addition.

Ensuring the highest quality and safety for our customers is at the core of Barritskov Holding. Because of the short supply chain, we have high transparency and traceability of products, allowing us to be able to inform each consumer individually in case certain products do not live up to the standards for quality and safety.

Read more about how we work with food safety and quality control here.

Materiality

When delivering food products to consumers, there is an inherent risk of negatively impacting their health and safety. Providing safe, healthy and high-quality products to our customers is of essential materiality to Barritskov Holding as it lies within the core of our business model.

Commitment

We have the interest of our consumers at heart in everything we do. We are committed to providing food products and solutions of the highest possible quality, never compromising with quality and our commitment to delivering 100% organic products.

Actions

We regularly carry out randomised checks in addition to the statutory regulations, such as sampling when we receive goods from a new supplier. We primarily test for pesticide residues to ensure that the products we sell are organic. The samples we take are sent to a laboratory that tests for approx. 250 different pesticides. In addition to fruit and vegetables, we also test meat and dairy products for salmonella, campylobacter and similar pathogens and increased bacterial counts. We also carry out durability tests to ensure that the dates specified by our suppliers are correct.

Results

In 2022, Aarstiderne conducted 4 product recalls, of which there were no reported illnesses or injuries from consumers.





S2 Social and Employee Conditions

Customer Health and Sustainable Diets

Aarstiderne benefits from loyal customers, which gives us a unique opportunity to influence their day-to-day decisions.

We continuously try to increase our customers' ongoing awareness regarding healthy and organic food. An essential part of that ambition is the recipes which constitute an integral part of the meal kits. The mealkits provide healthy and seasonal evening meals all year round. The meat portions are 100-gram pr. Person. In comparison a normal Danish standard evening meal contains 150-170 grams pr. portion. Moreover, the mealkits introduces a broad part of the population to a vast variety of vegetables, fruits and plant-based food items, bringing skills of making plant-based dices into the kitchens and families.

Our newsletter delivers information about food, nutrition, the environment and our interactive role in society as a business. Our work with determining the content of the meal kits and inspiring our customers to eat greener is the most noticeable effect Aarstiderne has on the climate.

Materiality

Agricultural operations have an inherent risk of negatively impacting the environment. Our food intake has a tremendous impact; especially meat production is a source of CO2 emissions and constitutes a key ESG risk. Furthermore, increasing pressures related to healthy diets complement this risk socially. This is of essential materiality to Barritskov Holding as it lies within the core of our business model.

Commitment

In 2010, we introduced the 80/20 Principle, which means that a meal should contain more than 80% plant-based and less than 20% animal-based energy. The meal kits contain significantly less meat and other animal products than the average Dane's evening meal, and the chefs at Aarstiderne strive to make dishes based on the 80/20 principle. A more plant-based diet can mitigate this risk while also promoting a healthier and more balanced lifestyle. We are committed to influencing the diets of our customers through inspiration and innovation. We have extended the 80/20 principle to our suppliers and other customers; we call this Planetar. Read more about our vision and Planetar [here](#).

Actions

We continuously work to find new ways of lowering the content of animal-based components in the meal kits and help our customers prepare more plant-based food through our recipes from professional chefs. In 2021 Aarstiderne invested in Aarstidernes Varme Værksted Aps that develops and produces more plant-based alternatives for the meal kits. The production is focused on fish-, meat- and plant patties with a wide selection of products.

Results

The aim of Aarstiderne to serve 80/20 meals for our customers in the Meal Kits is proceeding by app. 1% pr. year. In 2022, we reached 77.7%, meaning 77.7% of the energy in the meal is plantbased. In 2022, we doubled our revenue from our subsidiary, Aarstidernes Varme Værksted





S3 Social and Employee Conditions

Health and Safety

Aarstiderne employs many hourly-paid employees and people of many different nationalities.

Therefore, caution and peer training are exercised when enrolling new employees. Every three years; an extensive workplace assessment report is prepared for the individual teams in the packing/storage area, followed up by detailed action plans that are articulated on an ongoing basis.

AMO groups are established at all locations with regular quarterly meetings so that we work systematically with the employees' safety, health and well-being.

There are employee-elected representatives on the Board, including the shop steward for all the hourly wage earners, who also participate in all AMO meetings.

All our hourly wage earners are covered by our collective agreement.

Materiality

As an employer, we have an inherent risk of impacting the health, safety and well-being of our employees. This is of essential materiality to Barritskov Holding as it lies within the core of our business model.

Commitment

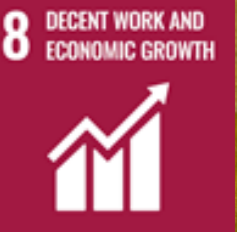
Barritskov Holding and all of the active subsidiaries, at any given time, respect and uphold human rights. We commit to creating a healthy and safe work environment with good working conditions in accordance with local legislation and current business agreements.

Actions

In 2022, Aarstiderne further improved the work environment across the organization. The organization expanded the focus on safety, occupational health, and mental well-being to four additional locations in the pack house, "pick and pack", distribution hub and at Avedøre and Krogerup. This was done in cooperation with local work environment authorities. Simultaneously, we trained eight new health and safety representatives across Aarstiderne. An improved work environment organization and workflow was established aiming to improve and adapt to the evolving landscape of occupational health and safety. Furthermore, in total, 1,770 hours were spent on educating hourly-paid and full-time employees in Aarstiderne. Education at Aarstiderne encompasses a broad range of areas including forklift certifications, leadership training, first aid courses, GDPR compliance, and sales training, reflecting our commitment to comprehensive employee development.

Results

15 employees participated in the health check, and 2.539 hours in total were used on training and upskilling in the packing centre of Aarstiderne.





S4 Social and Employee Conditions

Diversity and Inclusion

In total, we are more than 50 different professional competencies and 12 nationalities in one place, and the talk at the lunch table stretches out in a lot of different directions and is definitely not boring.

All managers in Aarstiderne work with a social, economic and sustainable responsibility, a purpose that is written directly into Aarstiderne's articles of association and has been part of Aarstiderne's business since 1999. It is therefore clear to all managers that Aarstiderne has a significant positive impact on society and the environment as a whole, and that as a leader in one's daily work and decisions you must act accordingly. In all job postings, Aarstiderne draws attention to our diversity policy.

Materiality

As an employer, an inherent risk of impacting the well-being of our employees prevails. This is of essential materiality to Barritskov Holding as it lies within the core of our business model.

Commitment

We want our workforce to reflect the rich diversity of our society and the communities in which we operate. We truly believe it is important for our people to work in an inclusive environment where differences are valued, and everyone can fulfil their potential.

We strive for a 50/50 distribution but wish to emphasise that qualifications outweigh gender. It was decided at the Group level in 2019 to prioritise equal gender representation at the board level.

Actions

Aarstiderne's Academy is our internal educational programme where our employees can upgrade their skills and qualifications in subjects such as organics, business, management, communication and cooperation, as well as language lessons for our international employees. Read more about Aarstiderne's Academy [here](#). Equal gender representation is still a work in progress. In 2023 and 2024, we expect further progress on this important topic.

Results

In 2022, 37 employees in the packing centre of Aarstiderne participated in Danish classes; 1.241 hours were spent in total. Aarstiderne continue to maintain a strong focus on diversity and inclusion in our recruitment processes, recognizing the value and innovation that a diverse workforce brings to Aarstiderne – among all employee groups.

Gender distribution in Barritskov Holding and subsidiaries

Entity	Board of Directors				Other Management	
	Total amount of members elected at general assembly	Share of under-represented gender	Target for the under-represented gender	Timeframe for the target	Total amount of people	Share of the under-represented gender
Barritskov Holding	Barritskov, Kølster and Social Action each have no Board of Directors, and each Executive Board has only one member.				Barritskov, Krogerup, Thomas Harttung A/S, Kølster, BeyondCoffee, and Social Action each have less than 50 employees.	
Kølster Malt & Øl						
Social Action						
Krogerup Avlsgaard	3	33,3%	Equal distribution achieved	Equal distribution achieved		
Thomas Harttung A/S	3	33,3%	Equal distribution achieved	Equal distribution achieved		
BeyondCoffee	5	20%	Equal distribution not achieved	Equal distribution not achieved		
Aarstiderne	4	50%	Equal distribution achieved	Equal distribution achieved	3	33,3%





S5 Social and Employee Conditions

Employee Engagement and Motivation

At Aarstiderne, we employ more than 600 people. To cover all addressable disciplines on the journey from farm to table, we are a great mix of professional competencies stretching from farmers to pack house veterans, young chefs to seasoned quality officers – and marketing specialists to foodies.

Aarstiderne’s Academy is our internal educational programme where our employees can upgrade their skills and qualifications in subjects such as organics, business, management, communication and cooperation with courses driven by both internal and external specialists.

Many of these competencies required to work at Aarstiderne can only be learned here. Therefore, good onboarding and continuous education and development are highly prioritised to ensure our team is engaged and motivated.

Materiality

As an employer, inherent risk and opportunity of impacting the well-being of our employees exist. This is of essential materiality to Barritskov Holding as it lies within the core of our business model.

Commitment

We know that to deliver products and solutions of the highest possible quality to our customers, we depend on our dedicated employees. Therefore, it is important to us to ensure their commitment and motivation, in addition to a healthy and safe working environment. Professional development is a key driver for retaining our people and ensuring that our talented colleagues can continue to grow in our organisation.

Actions

Aarstiderne’s Academy is our internal educational programme where our employees can upgrade their skills and qualifications annually in subjects such as organics, business, management, communication and cooperation, as well as language lessons for our international employees.

Results

In 2022, 2.539 hours in total were used on training and upskilling in the pack house of Aarstiderne.





S6 Social and Employee Conditions

Interaction with Local Communities

At Barritskov Holding, we wish to engage actively with our community and invite the citizens to participate in organic and sustainable farming practices and learn about what we do.

The Communal Gardens concept is born out of co-founder Søren Ejlersen's desire to create communal gardens all over Denmark. It offers you a chance to plant, harvest and eat your own produce.

The gardens are set up as a cluster of allotments located on the Krogerup Farm. The initiative was turned into Communal Gardens A/S in 2019. The ambition is to have more than 100 communal gardens within 4-5 years.

Materiality
Commitment
Actions
Results

Our operations have an inherent risk of impacting our surroundings. This is of materiality to Barritskov Holding as it is on our core to actively engage with our surroundings and the communities in which we operate.

Aarstiderne wishes to offer an opportunity to the Danish Public to do something particular about their carbon footprint and become self-sufficient regarding organic vegetables - all in a community setup.

Aarstiderne works to increase consumer awareness of organic and sustainable foods through numerous activities, i.e., by hosting classes, community dining and live-shopping events online to educate consumers on their products and how to use them. In 2022, the two venues that were opened in 2022 have been closed due to various global incidents, such as war in Ukraine.

In 2022, we had 125 communal gardens at Krogerup Avlsgaard, and 400 subscribers who received seeds and planting material and participated in our virtual tutorials for home gardening and farming.





S6 Social and Employee Conditions

Interaction with Local Communities

Haver til Maver is a comprehensive, gastronomical school gardens programme consisting of gardening lessons, outdoor cooking and nature studies.

It was launched in 2004 by co-founder and chef Søren Ejlersen at Krogerup Avlsgaard.

Project *Haver til Maver* is based upon Aarstiderne's vision of food you can trust and the recreation of the close connection of working the soil and the work in all the kitchens – transforming the bounties of the land into feasts of healthy food.

It all started as a small local initiative at Krogerup Avlsgaard in Humlebæk. For many years we collaborated with charitable foundations, universities, teachers, and scores of brave children who helped us fine-tune the curriculum. In 2014, the project went nationwide - leading to a virtual renaissance of school gardens in Denmark.

Several independent gardens were established in collaboration with local community groups – who became members of the *Haver til Maver* Association – and based their work on the *Haver til Maver's* Principles and Curriculum. In addition, a participating school class visits the garden 8 to 10 times per year.

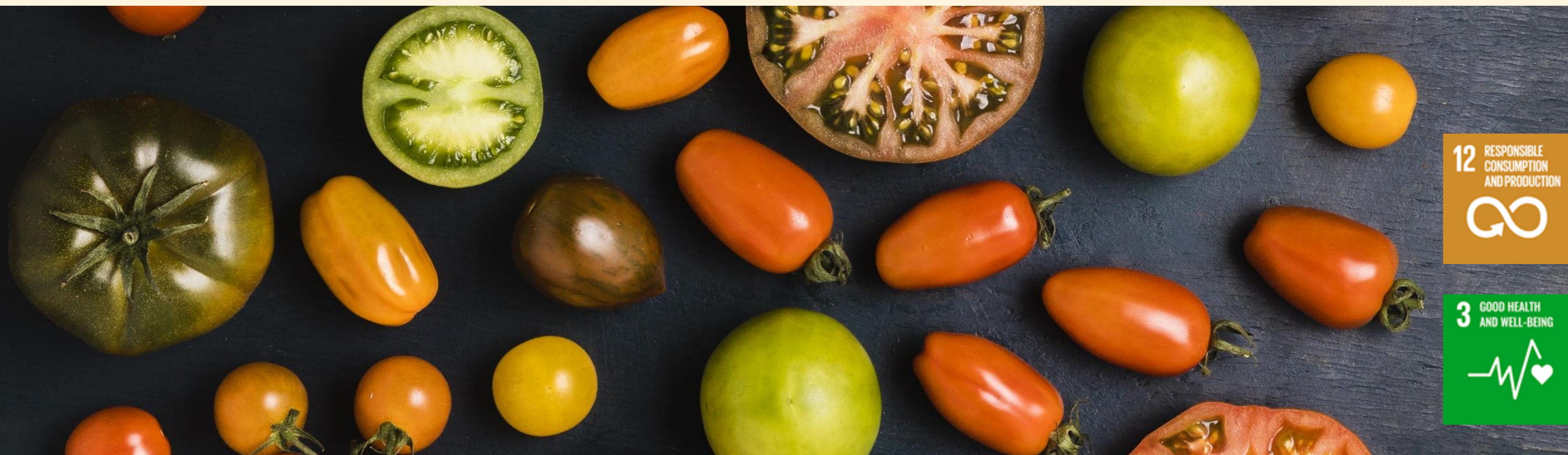
Each school class has its allotment, which they tend in smaller groups. They are taught how to grow and cook organic vegetables and herbs through interactions with professionals such as gardeners, chefs, farmers and conservation biologists.

The Vision for *Haver til Maver*:

Children are entitled to cultivating life, exploring the living world, and learning to live in harmony with the planet and each other. A safe and magical childhood is a prerequisite for courage and agency later in life.

Mission Statement for Haver til Maver:

Haver til Maver provides access to a school garden for every child, empowering them to care for themselves, each other, and Mother Earth. *Haver til Maver* is a testament to a different way of learning, playing, and living your life.





G1 Human Rights and Anti-Corruption

Responsible Supply Chain

At Aarstiderne, our supply chain is different. Our supply chain is exceptionally short, and we often have direct contact with the individual growers of the crops and we only buy goods via wholesalers when we cannot buy the product directly from the growers.

Having a short supply chain enables us to have a close and direct collaboration with the growers, which ensures the high quality of the products, as well as strengthens sustainability throughout our supply chain. It also enables us to share knowledge and experiences with the farmers and growers to better our understanding and theirs of the products.

Materiality

Generally, responsible supply chain management is a very complex but highly essential area for all companies. This also includes Barritskov Holding, and we know the significance of taking responsibility for our entire value chain. We strive to mitigate the risks of unsustainable practices and positively impact the societies and the environment near our suppliers and own operations.

Commitment

We are committed to creating long-term relationships with our suppliers. In our collaboration, we promote human rights and sustainable business practices. It is essential for us that our suppliers meet the same high standards that we propose for ourselves. Through this collaboration with our suppliers, we intend to contribute to a safe and secure work environment for the entire supply chain.

Actions

We engage in mutual cooperation with our suppliers to enhance sustainability throughout the value chain through frequent contact and physical visits, requiring suppliers to accept our Code of Conduct. In 2021 Aarstiderne requires that distribution partners undergo a certification process administered by the industry association, Danish Transport and Logistics (DTL), where a recertification will take place every three years. Aarstiderne pay for the training and certification. By the end of 2022, 23% of the distribution partners. In 2023, it is expected that 50% will be certified. Due to various delays, we expect that the process will continue into 2024.

However, all DP have been given new contracts that require them to follow collective agreements, and they have been given ID cards to better monitor who is transporting the goods.

Results

Aarstiderne has paid for the training and certification of distribution partners. 50% will be certified in 2023, while it is expected that all distribution partners will be certified in 2024.



G2 Human Rights and Anti-Corruption Business Ethics

We will continue to address the important issue of responsible business operations. Likewise, it is our intention that - through our collaboration with our suppliers - we are able to contribute to the promotion of ethical business practices and anti-corruption through the acceptance of our Code of Conduct for the entire supply chain.

Materiality

Conducting business in an ethical and responsible manner is naturally an indisputable and significant condition for Barritskov Holding. However, due to the operations being concentrated mainly in Denmark and Sweden, the risk of having a negative impact on society as a result of unethical behaviour and corruption is assessed to be minimal.

Commitment

We distance ourselves from all forms of corruption and commit to a responsible business ethic towards our stakeholders. We work very hard to make sure that our business is ethically run. This is part of the core values and applies to all relevant materials, products and practices related to the Group.

Actions

All employees are required to do business in accordance with best practices against anti-corruption, including:

- Bans on blackmail
- Bans on bribery
- Bans on facilitating payments and other forms of inappropriate incentives that pose a risk for a bad reputation of the businesses.

These conditions are further described in the employee manual. Going forward we will continue to fight corruption and bribery and monitor reports from our established whistle-blower scheme. Moreover, in 2022, Aarstiderne became B Corp certified, which is a 3rd party certification of for-profit corporations that have been recognised for their commitment to business practices that promote positive environmental and social change.

Results

We have not experienced any incidents related to anti-corruption in 2022. Aarstiderne has completed the certification process in 2022 with a B Corp score of 106.7 – the highest scoring food brand in Scandinavia.





About

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Accounting Principles and Methodology

Danish share of fruit, greens and meat in respectively tonnes purchased and percentages of total purchases:

The calculation of the Danish share etc., is calculated by identifying each individual purchase of goods with a country code. Fruit and vegetables, as well as most meat and dairy products, are equipped with one in advance, as the country of origin must appear as part of the food legislation. For some goods purchased from wholesalers, additional information on the country of origin is retrieved. This typically applies to items such as rice, pasta, nuts and the like. The data basis is provided in advance for calculating CO2 emissions from transport in the CO2 report.

"Average carbon footprint pr. Drop" and "Level of GHG-emissions pr. DKK":

The CO2 calculations are based on the turnover of physical units measured in quantities, kg, pcs, in, tonnes, etc. In collaboration with CONCITO, a CO2 emission factor is maintained for each quantity consumed. The indication per drop is based on each unique delivery at an address with one customer regardless of the amount of goods delivered per drop.

Packaging:

Packaging consists of flamingo boxes, plastic liners, plastic buckets, plastic for flow packs, absorbents and several smaller plastic and cardboard packaging used for wrapping individual products, as well as paper for copiers, newsletters, campaigns and other printed matter. The consumption of each package is calculated based on quantities purchased in the accounts.

Energy:

Energy consists of electricity, gas and diesel consumption. Electricity consumption is calculated in Kwh by settlements from the electricity provider. Gas is calculated in kg purchased for resp. kitchen and trucks. Less diesel consumption for loaders in Packaging and tractor driving is calculated in litres.

Transport

Transport items in the seasons consist partly of goods transport and passenger transport. Imports of goods to the pack house are calculated by identifying each kg of goods purchased with a country code. Fruit and vegetables, as well as most meat and dairy products, are equipped with one in advance, as the country of origin must appear as part of the food legislation. For some goods purchased from wholesalers, additional information on the country of origin is retrieved. This typically applies to items such as rice, pasta, nuts and the like. Each country is assigned a distance to our Packaging in Barrit. The distance is determined by a central location in the country or by a qualified determination of the most obvious point where most goods are picked up. The judgment is conservative so that it is determined at least so long that the uncertainty goes towards the distance being overestimated.

The transport takes place by diesel-powered trucks, trains or ships. The calculation is made in Ton/Km, which has an emission factor for each mode of transportation. Intermediate transport of finished products to distribution centres is calculated in the accounts in pallets with a known destination. Each pallet is assigned an average weight, whereby the number of Ton/Km can be determined. Final distribution was tested on a selection of routes representative of the route composition in 2015, 2018 and again in 2020. The average kilometres achieved is multiplied by the number of routes travelled during the period. Company cars are supposed to drive an average of 35,000 km per year and are distributed by fuel diesel or hybrid cars. Company trips in the form of trains, planes or rental cars are calculated according to the mode of transport and calculated in km. Commuting is calculated by determining the number of kilometres travelled to and from work with various means of transport with a survey among employees, as well as the calculation of the frequency of attendance at the workplace.

Food Waste:

The KPI for food waste is the amount of waste collected by Daka ReFood, which turns the waste into biogas and fertiliser. The amount of waste in kilos is reported against our total purchases of food in kilos in percentage, as well as our revenue for B2C and wholesale respectively.

Double Materiality Assessment

Methodology: The double materiality assessment is based on the most recent development within the methodology for ESG materiality rating, particularly conceptual guidelines for the draft Corporate Sustainability Reporting Directive (CSRD) published in February 2022.

Furthermore, the methodology also contemplates the dynamic materiality framework proposed in 2020 as a collaboration between the five international organisations defining standards for sustainability reporting; CDP, CDSB, GRI, IIRC, and SASB.

ESG topics in the value chain are assessed based on impact materiality and financial materiality. The rating is based on five different levels, from minimal to essential.

Impact materiality is the evaluation of the significant impacts on the environment, society and people (inside-out perspective) based on scale, scope, remediability and likelihood. Financial materiality is the evaluation of the importance to the business, that is, the triggers of financial value creation: (i) use and access to resources and (ii) reliance on relationships and external stakeholders (outside-in perspective).

The ESG topics have been qualified based on the above-described methodology, discussions within the top management, and input from independent subject matter experts consulted during the elaboration of the assessment.

Key Performance Indicators

Food waste		2017	2018	2019	2020	2021	2022
Food Waste (% of food waste in kilo of total purchased food in kilos)	%			1,08	0,76	1,25	1,02
Food Waste (% of revenue) – B2C	%			2,68	2,12	2,74	2,59
Food Waste (% of revenue) – Wholesale	%			3,52	4,4	5,27	3,12
Danish Share of Products							
Bread/flour	%	-	-	-	62,4	52,6	66,6
Fish	%	-	-	-	95,2	92,7	95,8
Fruit	%	6,2	6,8	2,2	8,6	7,1	8,3
Vegetables	%	38,9	33,7	35	35,9	35	37,2
Groceries	%	-	-	-	31,3	26,9	28,7
Meat	%	60,3	49,1	69	65,9	67	65,0
Dairy	%	-	-	-	94,1	90,8	91,9
Eggs	%	-	-	-	92	92,1	89,0
Total	%				35,6	33,4	34,3
Danish, Swedish and German share of products	%				38	37	38,2
CO2 Emissions*							
Kg CO ₂ per delivery	Kg.	3,31	3,72	2,98	2,82	2,65	2,49
Kg CO ₂ pr. DKK'000 revenue	Kg.	9,27	9,49	8,53	7,52	7,89	8,40
Inbound Freight	Kg.	2.101.589	2.366.572	1.964.788	2.143.183	1.984.868	1.492.880
Intermediate Distribution	Kg.	486.989	503.306	436.713	456.447	505.741	345.075
Distribution	Kg.	1.033.559	737.317	683.838	670.157	660.185	516.480
Company Travels	Kg.	200.307	186.362	167.073	68.785	78.356	66.187
Commuting	Kg.	318.208	382.134	417.361	265.890	355.718	332.392
Energy	Kg.	1.057.492	1.159.199	1.130.509	1.197.886	1.351.400	1.536.611
Packaging	Kg.	508.922	572.875	735.583	701.562	892.078	670.250
Paper	Kg.	83.276	83.424	87.604	78.052	76.660	51.409
Total	Kg.	5.790.342	5.991.189	5.623.471	5.581.962	5.905.004	5.011.285
Outreach							
Newsletter subscribers	No. of people				185.363	198.059	175.077
Facebook followers	No. of people				144.523	148.235	111.900
Instagram followers	No. of people				61.966	73.856	50.600
LinkedIn followers	No. of people				10.138	12.464	12.695
Twitter followers	No. of people				3.337	3.259	2.606
Tiktok followers	No. of people				0	7.805	11.600

* Values for CO2 Emissions vary from the CSR Report 2021, as values have been recalculated for previous years (2017-2021) to include all of Aarstidernes A/S activities.

Appendix

Figure 5: Inbound freight by truck, ship and train - kg CO2 emissions per DKK'000 of revenue

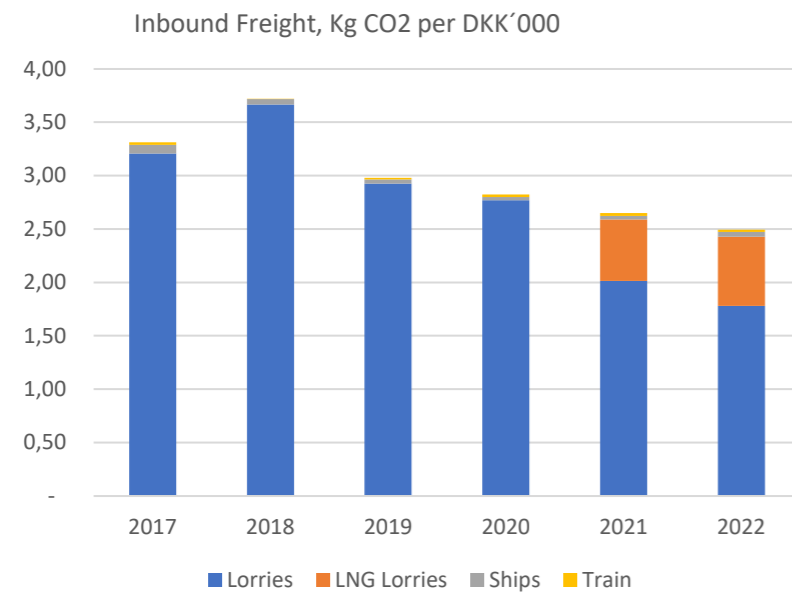


Figure 6: Development in kg CO2 from transport of goods per DKK'000 of revenue (2020 index)

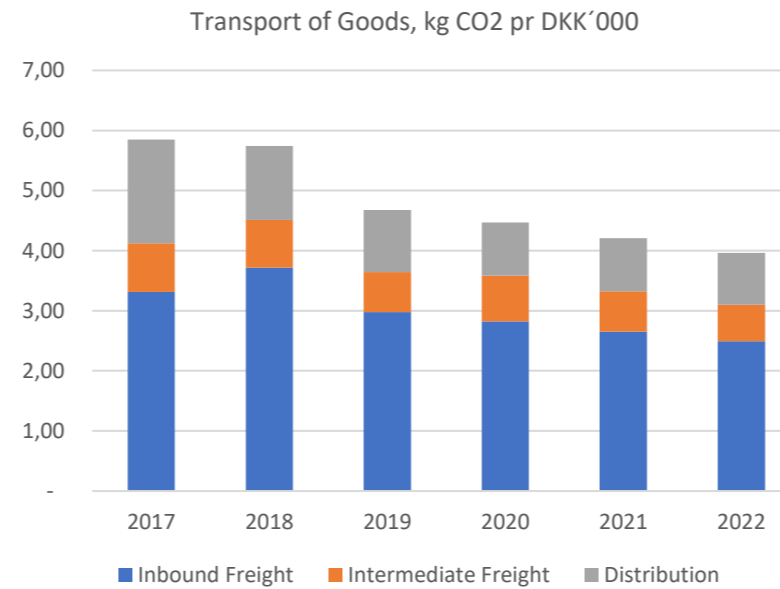


Figure 7: kg CO2 emissions from transport of people and overnight stays

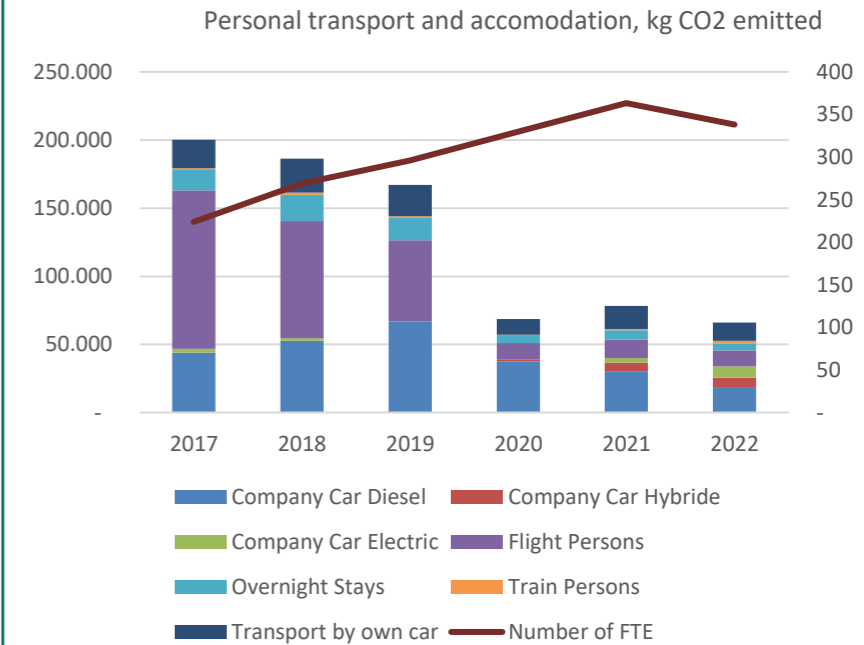


Figure 8: kg CO2 emissions from energy

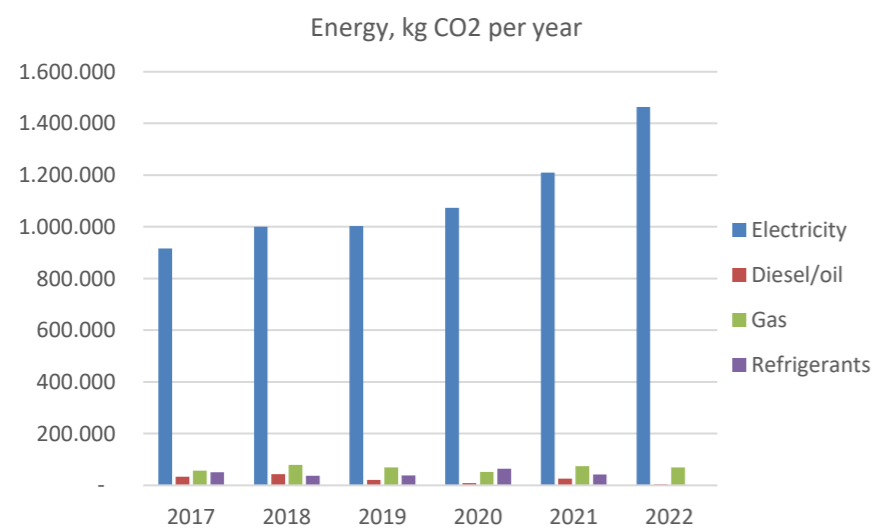


Figure 11 kg CO2 per DKK'000 of revenue from packaging

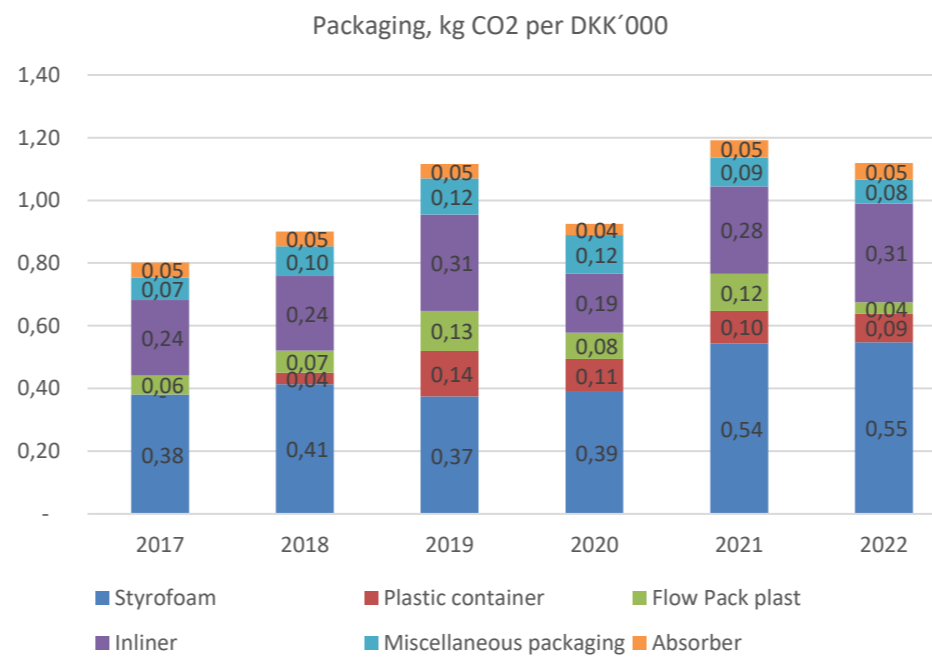
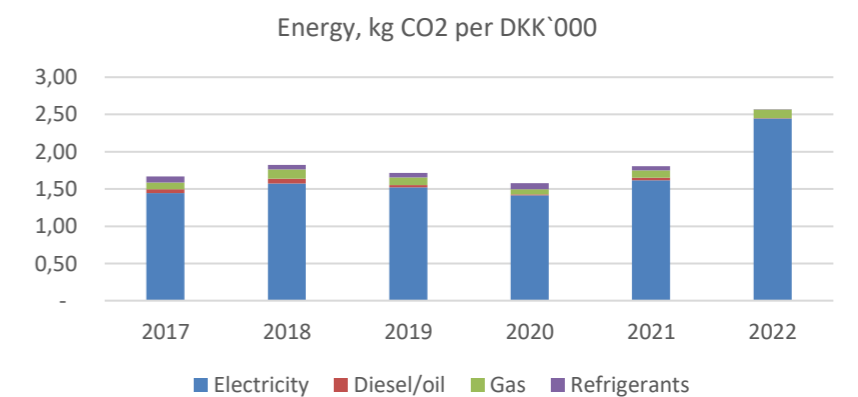


Figure 9: kg CO2 per DKK'000 of revenue from electricity, agro-diesel, oil, gas and refrigerants



Thomas Harttung
CEO | Barritskov Holding ApS
Version 1.0
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