

NUTRITIONAL POLICY

R&I DEPARTMENT

Owner: Chief Research & Innovation Officer

Distribution: All Employees

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Policy Owner:	Policy Champion:	
Elke De Witte	Brecht Vanlerberghe	

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EFFECTIVE DATE

31.10.2025 (Version 2)

Our Purpose:

Day by day, we make **sustainable** food consumption **second nature** by increasing the appetite for delicious, convenient food with care for both people and planet.

Introduction:

At What's Cooking?, we are passionate about creating value for our customer and consumer. We craft our ready-to-heat meals to fit diverse lifestyles and preferences: affordable, high-quality, delicious, and convenient, without compromising on nutrition or sustainability. Sustainability drives everything we do, built on three pillars:

- **Good food for all**
- **Protect the planet**
- **Let people flourish**

This Nutritional Policy elaborates on the first pillar: **Good food for all** but equally touches upon the other pillars. We believe food does more than nourish, it connects people, creates joyful experiences, and supports mental and social wellbeing. Our commitment is to offer safe, high-quality, nutritious, and sustainable products.

To enhance nutrition we promote positive nutrients such as proteins, fibers and we limit use of nutrients of concern such as sodium, saturated fats and added sugars. We focus on responsible choices of protein sources and accentuate the intrinsic value of whole grains, vegetables, and legumes.

Our recipes and production processes are kept as familiar and simple as possible.

We are aware that some recipes are intrinsically more healthy than others. We help consumers balance their meal patterns by offering a diverse product portfolio and providing accurate ingredients, nutrition, and sustainability information to enable informed choices.

We are dedicated to providing high-quality products that continuously improve their nutritional relevance while reducing environmental impact.

This policy outlines our commitment to sustainable nutritional targets that serve as guidelines for product renovation and innovation. They are based on nutritional and environmental science. They take into account technical feasibility and consider customer and consumer acceptance whilst adhering to regulatory guidelines.

These targets apply to our branded What's Cooking? portfolio across geographies and target groups. For private label products produced in partnership with us, we advocate for the “Global heroes” meals, adherence to our What's Cooking? Nutritional Policy and enable this by developing more sustainable & nutritionally balanced alternatives.

*Within the What's Cooking? portfolio of products “Global heroes” are ready meals that are present in all major regions across Europe in sizable volume, e.g. Lasagna, Pasta, Mac ‘n’ Cheese, Bami and Nasi. Majority of the retailers and hard discounters have these “Global heroes” in their portfolio across Europe.

Our nutritional policy goals:

1. Transparent communication

We recognize that some meals are intrinsically more healthy than others. We craft our ready-to-heat meals to provide appropriate portions of macronutrients (carbohydrates, proteins, and fats), fibers, vitamins, and minerals. We are committed to complete transparency about the ingredients used in our products, including non-confidential information about sourcing, quality, ethical, and sustainability standards. We provide clear information about recommended portion sizes and possible presence of allergens on our packaging. By offering a diverse product portfolio and by providing full transparency on ingredients used, nutritional and sustainability information we empower our customers to make informed and conscious choices.

2. Promote sustainable food choices

What's Cooking? is dedicated to expand its range of plant-based and vegetarian ready-to-heat meals. By offering meat-free and animal protein-free alternatives for its global heroes in both branded and private label portfolio, without compromising on taste, quality and nutrition, we reduce our environmental impact and help our customers and consumers transition to more sustainable diets. With delicious taste, appropriate portioning and extended shelf life, these products aim to reduce waste at both retailer and consumer levels.

KPI:

15% of total volume sold is plant based or vegetarian by 2030.

3. Responsible protein sources

While animal proteins from meat and dairy undeniably offer unique taste and nutritional benefits, they also contribute significantly to greenhouse gas emissions. That's why we are reviewing and optimizing our recipes to reduce red meat content without sacrificing flavor, texture, shelf life or nutritional value.

We focus on enhancing the taste and mouthfeel of meals with minimal animal protein, developing blended protein alternatives when needed to maintain nutritional value and we prioritize legumes and locally grown protein sources in new recipes.

KPIs:

Red meat reduction by 20% by 2030 (reference year 2021)

improve ratio animal/non-animal proteins from 74/26 to 65/35 by 2030.

4. Nutrients to limit

The product portfolio of What's Cooking? is primarily characterized by products where convenience and taste are the key drivers for consumers. To meet customers' and consumers' expectations, to guarantee food safety and to stay true to authentic recipes, the sodium, saturated fat, total fat, and added sugar content might exceed recommendations for a balanced meal. What's Cooking? is actively minimizing sodium, saturated fat, total fat, and eliminating added sugars maintaining authentic flavours, taste or food safety.

KPI:

By 2030 one serving of a Global hero* meal within our branded portfolio will contain no more than 50% of the daily recommended value for added sugars, sodium, saturated fat, or total fat.

We strive to stay true to the authenticity of our dishes by keeping our ingredient list as natural and familiar as possible and by mirroring traditional cooking methods, whilst ensuring food safety throughout the production process and shelf life of our products. This is particularly challenging for plant-based and vegetarian products. What's Cooking? actively engages with suppliers and tech developers to co-develop plant-based products meeting our standards.

KPI:

By 2030, all products (including plant-based) will be free from artificial flavors, colors, and preservatives.

5. Nutrients to promote

Increasing fiber intake is essential for global health. Low fiber and whole grain consumption are among the leading diet-related health risks worldwide expressed as DALYs. Disability-adjusted life years (DALYs) are a measure of overall disease burden, expressed as the number of years lost due to ill-health, disability, or early death. One DALY represents the loss of the equivalent of one year of full health. To support more healthy diets What's Cooking? will develop whole-grain-based versions of its global heroes meals, ensuring these products retain the same beloved taste and texture of traditional versions, ensuring that consumers can enjoy their favorite meals while benefiting from improved nutritional content.

KPI:

Develop and launch a portfolio of wholegrain based global hero ready-to-heat meals across key markets by 2030.

While reducing the meat content we will incorporate more vegetables and legumes into ready-to-heat meals to significantly improve their nutritional profile and reduce greenhouse gas emissions. These ingredients are rich in essential vitamins, minerals, and fiber, which are crucial for maintaining good health and preventing diet-related diseases. We prioritize the use of legumes due to their low environmental impact and numerous nutritional benefits.

KPI:

Average amount of vegetables and legumes in our product portfolio recipes is 30% by 2030.

Quality Assurance:

We uphold the highest quality standards in food production through:

1. **Ingredient Sourcing:** choosing high-quality ingredients, prioritizing sustainable and local options where possible, in compliance with our Code of Business Conduct for Suppliers, collaborating with suppliers to reduce the environmental impact of used ingredients & raw material.
2. **Food Safety:** adhering to strict food safety and hygiene standards and regulations.
3. **Research and Development:** investing in innovation to continuously improve taste, nutrition and sustainability across our portfolio.

Food Safety, Quality
& Regulatory



FSQR Policy

At What's Cooking? we believe that food safety is never to be compromised.

We work according to our principle of **crafting with care** and we delight our customers and consumers by putting quality top of mind.

Confident and courageous, our people are key to our success by responsibly ensuring the production of food safe, high-quality products following applicable laws as well as our own standards and procedures. We speak up when we notice a non-compliance.

Day by day, side by side, our customers and consumers are central to all that we do. We apply transparent communication on product safety, quality and regulatory matters both internally and externally.

What's Cooking? management does provide the resources and support to adhere to this policy and to continuously improve our standards and procedures, in combination with Independent Integrity audits and GSFI recognised certification programs.

... only then we are successful.



Application to our Product portfolio:

This policy applies to all products within the What's Cooking? branded portfolio. For private label products produced in partnership with us, we encourage and advocate adherence to our What's Cooking? Nutritional Policy. We believe that promoting and maintaining these Nutritional Targets do contribute to a varied and balanced lifestyle of our consumers.

Continuous Improvement:

We understand that nutritional science is constantly evolving so we strive to enhance our knowledge about our products with the latest research and recommendations. What's Cooking? Nutritional Targets will be regularly reviewed in the light of scientific innovation and the evolution of the company's product portfolio.

Compliance with Regulations:

We fully comply with all relevant regulations and guidelines governing the sourcing of ingredients, production, packaging and labeling of food products.



Conclusion:

At What's Cooking? we carefully craft delicious savoury ready-to-heat meals that fit in a varied, nutritionally balanced and sustainable diet. This Nutritional Policy reflects our commitment to upholding high standards in nutrition, quality, food safety, and transparency, whilst continuously striving for improvement.

We are passionate about continuing to serve our customers and consumers with affordable, even more tasty, more balanced, more convenient products for a healthier and more sustainable tomorrow.

Selected Reference Documents:

- **European Parliament and Council of the European Union.** (2011, October 25). Regulation (EU) No 1169/2011 of the European Parliament and of the Council on the provision of food information to consumers. Official Journal of the European Union.
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- **European Food Safety Authority (EFSA).** (2014). Scientific opinion on the evaluation of allergenic foods and food ingredients for labelling purposes. EFSA Journal, 12(11), 3894.
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