

ORIOR

EXCELLENCE IN FOOD



ORIOR

SUSTAINABILITY REPORT 2023

Sustainability Strategy 2025
The ORIOR Responsibility



Our ambition
Excellence in Food

ORIOR is an internationally active Swiss food and beverage group. It represents a family of companies with a strong regional footing and popular brands and products that claim leadership positions in growing niche markets at home and abroad.

ORIOR's decentralised business model allows the individual companies in the Group to maintain their specific culture and identity, tailored to their workers and customers, and to create unique product, brand and concept worlds. They are joined together by a passion for culinary delights and true craftsmanship, a spirit of innovation directed towards market trends and needs, workforce entrepreneurship and strong common values.

Our management approach combines strategic thought and action at Group level with a high degree of autonomy at each competence centre. The ORIOR 2025 Strategy with its strategic pillars and the Group-wide key strategic initiatives – the ground-breaking "ORIOR New Normal", the intradisciplinary "ORIOR Champion Model" and the synergistic "ORIOR Bridge-building" initiative – are important success factors that will ensure steady value creation for all stakeholders.

Motivated employees who enjoy what they do and who assume responsibility for themselves and their work are the catalyst for unlocking the extraordinary. We embrace uniqueness and premium quality in our claim to surprise our consumers time and again with delightful and delicious creations.

Our vision is nothing less than **Excellence in Food**.

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CEO Statement



Daniel Lutz, CEO ORIOR Group

2

GRI 2-22

Dear readers

It gives me great pleasure to present to you the sixth edition of the ORIOR Group's sustainability report. This is also the first report that includes our two foreign subsidiaries: the German travel gastronomy provider Casualfood and the Belgian Culinor Food Group, which specialises in ready meals and meal components. For the first time, we are thus providing you with a consolidated sustainability report that covers the entire ORIOR Group in all its diversity.

Consolidating our reporting was one of the tasks that has occupied us throughout the year under review. Despite the very challenging environment, we have also succeeded in making progress on our sustainability goals in many areas and realising improvements relating to our target paths. This report offers comprehensive insights into our "ORIOR Responsibility".

During the reporting period, we reviewed and updated our material sustainability topics. The reassessment was carried out based on the concept of double materiality, i.e. the relevance of the topics both for us and for the planet, and therefore fulfils the new regulatory requirements of Switzerland and the European Union. This enabled us to lay important foundations for the upcoming further development of our sustainability strategy for the period from 2025 to 2030. Detailed information about the double materiality analysis and the resulting material topics can be found in the "Sustainability at ORIOR" section.

ORIOR submitted its SBTi Commitment Letter in the early summer of 2023, pledging itself to contribute to combatting climate change and pursue its path to net zero by 2050 using science-based climate targets. During the second half of the year under review, we worked intensively on calculating our carbon footprint along the entire value chain. Concrete short and long-term targets are now being defined on the basis of these results and submitted to the Science Based Targets initiative for validation. In the area of climate, we were also gratified that our efforts were once again recognised by CDP (formerly the Carbon Disclosure Project) with a solid B rating, which is above the industry average.

We made good progress in the majority of the key performance indicators in our fields of activity. Food waste and water intensity have both been reduced once again, for example, while at the same time, we continued to bolster our training and development programmes. Occupational accidents were lowered significantly, and absences due to illness also fell slightly, although we are not yet on target for the latter. All of these positive developments are the result of the dedicated efforts of our competence centres and – as in the case of all our sustainability targets – make a positive contribution to business performance as well.

The current year will be shaped by a great number of projects and endeavours that are both important and trailblazing. Our focus is on addressing the new regulatory requirements, developing the SBT climate targets, designing our Sustainability Strategy 2025–2030 and, last but not least, further implementing improvements with regard to our sustainability goals.

We wish each one of you an interesting read!



Daniel Lutz
CEO of the ORIOR Group



Sustainability Highlights 2023



Product responsibility

Environmental responsibility

Our goals by 2025

+15%
certified raw materials

-25%
food waste

Value creation for all stakeholders

100% under revision
Swiss animal welfare standards

SBT NEW
Science Based Targets 2050

Reduce illness rate by 10% and accident rate by 20%

Significantly more healthy food

-15%
water consumption

Expand development opportunities

Social responsibility

64.5%

of sourced beef came from Switzerland.

98.6%

of sourced pork came from Switzerland.

23.6%

of sourced poultry came from Switzerland.

99.9%

of sourced eggs came from free-range farming.

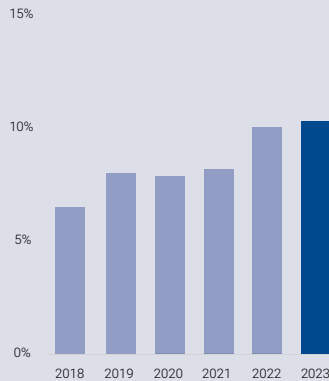
+58.8%

Share of sales with organic products since 2018

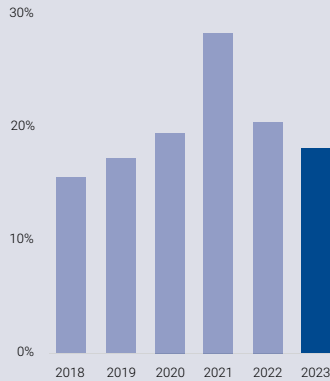
+16.3%

Share of sales with sustainable products since 2018

Share of sales with organically certified products



Share of sales with products with additional sustainability labels

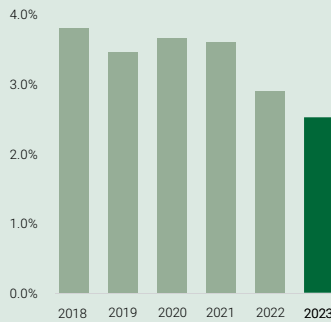


Healthier products

Every year, we work on optimising our recipes while prioritising health and sustainability, and we launch new, healthier innovations. In addition to steadily increasing the selection of plant-based products, we are also working on such goals as reducing the sugar and salt content in our recipes. We were able to reduce these by a further 0.9% and 1.5% respectively in the products sold in 2023.

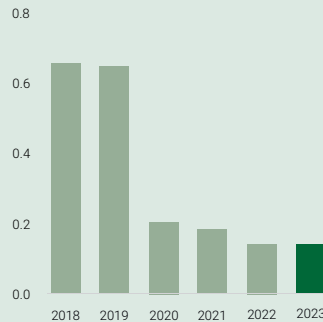
-34.7%

Food waste % of production volume



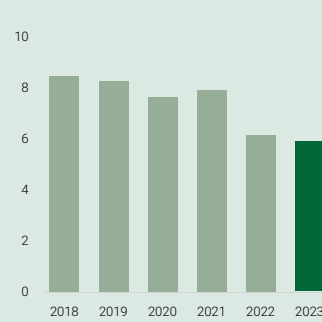
-78.7%

Greenhouse gas intensity kg CO₂e / kg of production



-30.5%

Water consumption m³ / t production

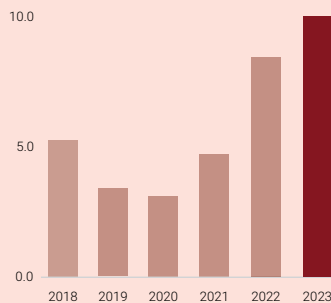


Science-based climate targets

In the summer of 2023, ORIOR officially decided to start pursuing science-based climate targets. As part of a trail-blazing project, short and long-term science-based targets are being developed that underscore our ambitions. They will be submitted to the Science Based Targets initiative (SBTi) for verification by the first half of 2025 at the latest.

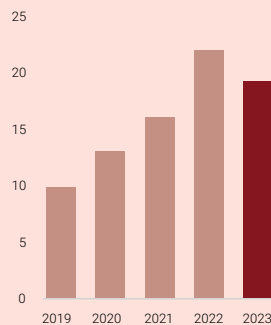
+91.0%

Training and development hours h/employees/year



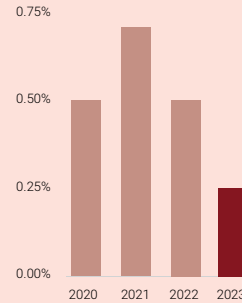
19

Apprentices FTE



0.2%

Accident rate Absenteeism due to occupational accidents, in % of target hours



Improvement measures based on employee survey

A detailed analysis of the employee survey from the previous year was carried out and clear areas for action identified. Our decentralised competence centres conduct customised workshops and are already in the process of implementing concrete improvement measures. Implementation successes are regularly reported on via the employee app.

The ORIOR Sustainability Report

GRI 2-2

Scope of consolidation

This sustainability report covers the efforts of all the ORIOR companies, each of which is wholly owned by the ORIOR Group. With all of the international sites included for the first time, this means that the scopes of consolidation for the Sustainability Report and the Annual Report will be the same from the 2023 reporting year onward.

New legal requirements

This report was prepared in accordance with the new legal requirements relating to non-financial reporting (Art. 964a-c OR, Swiss Code of Obligations), which have been in force in Switzerland since 2023. The new due diligence and transparency obligations relating to suspected child labour (Art. 964j-l OR, VSoTr) required, as a first step, a comprehensive risk and suspicion assessment, which was carried out in the reporting year. The relevant information regarding this can be found in the section on human rights.

The reporting concept has been amended accordingly, with a stronger emphasis now placed on risks, opportunities and due diligence. ORIOR carried out a double materiality analysis in the summer of 2023, which also resulted in further changes being made to the report and the reportable fields of activity. The new requirements demand the inclusion of certain topics, including human rights and corruption. Accordingly, these two topics were included in the scope of the report, even though – based on the double materiality analysis – it would not be mandatory to report on them at ORIOR. Given the far-reaching changes made to the reporting structure and concept, a concordance table in accordance with Art. 964b OR and a TCFD index are now integrated into the appendix of the report alongside the GRI content index.

6

GRI 2-4

Key figures

As the changes outlined above are not identical to the previous scope of consolidation and the previously reported topics, specific explanations are provided directly adjacent to the corresponding deviations in the sections. Our aim is to consolidate the key figures of all the competence centres, while ensuring that we maintain continuity in measuring the progress of our ongoing strategy and that comparability is safeguarded in the long term. Therefore key figures that are not used to measure the progress of our sustainability goals are reported on a consolidated basis wherever possible. In the case of key figures that serve to measure progress and are already available Group-wide, both key figures are listed. If the key figures are not available at Group level, this will be explicitly stated and justified at the relevant points in the report.

GRI 2-5
GRI 2-14

Approval and review

This sustainability report has been approved by the ORIOR AG Board of Directors and, as is required, will be submitted to the Annual General Meeting for adoption for the first time on 23 May 2024. An external audit was not conducted for this report. However, the reporting concept, compliance with the GRI standards, and the overall report were reviewed externally by the company LRQA, a well-known provider of sustainability, certification and assurance services. In addition, a lawyer specialising in this field clarified specific legal issues and uncertainties relating to the new requirements.

About us

Company profile

Vision and mission

Our vision:



ORIOR
★★★★★
EXCELLENCE IN FOOD

Our mission:

We are striving for uniqueness and offering best quality in order to surprise our consumers time and again with enjoyable food moments.

Our ambition is nothing less than:

Excellence in Food.

GRI 2-1
GRI 2-2
GRI 2-6

The ORIOR Group

ORIOR is an internationally active Swiss food and beverage group headquartered in Zurich which specialises in fresh convenience foods, meat refinement, plant-based products, organic vegetable and fruit juices, and travel gastronomy. The company was founded in 1992 and is now a leader in the growing niche markets at home and abroad. With Rapelli, Biotta, Ticinella, Albert Spiess, Möfag, Fredag, Pastinella, Le Patron, Gesa, Culinor, Vaco's Kitchen and Casualfood, ORIOR has a wide portfolio of brands and companies in Switzerland, Belgium and Germany. ORIOR operates with a decentralised business model that enables the regional competence centres to live their own culture and, as producers and employers, rely on an established local base.

The diverse items produced by the ORIOR companies are sold to the retail trade, specialist retailers, airports and train stations, and through various food service channels such as restaurants, wholesalers, take-aways, event catering, cafeterias, care homes and nurseries. The Group generates around two thirds of its revenues in Switzerland. Other key sales markets include the Benelux countries, Germany and France. The detailed value chain of the ORIOR Group can be found on p. 13. Information about our ORIOR Strategy 2025 can be found on our [website](#).

The ORIOR Group companies



culinor food group

Destelbergen, Olen (BE)
Ready meals and meal components

Belgium



Haguenau (FR)
Commissioning and distribution

France



Frankfurt am Main (DE)
Travel gastronomy



Neuenstadt-Stein (DE)
Organic vegetable juices



The Swiss Organic Pioneer

Tägerwilen (CH)
Organic vegetable and fruit juices



Zuzwil (CH)
Fürstenländer ham and bacon specialities



Schiers and Davos (CH)
Graubünden charcuterie specialities



Zurich (CH)
Headquarters



Böckten (CH)
Pâtés and terrines, ready meals



Oberentfelden (CH)
Filled and unfilled fresh pasta



Root (CH)
Poultry, meat and vegetarian specialities



Stabio (CH)
Ticino charcuterie specialities

Switzerland

Competence centres

9

7 of which are in Switzerland

Employees Ø FTE

2,135

1,166 of whom are in Switzerland

Net sales (CHF)

643.1 m

68.3% of which was realised in Switzerland

EBITDA (CHF)

59.2 m

Net profit attributable to owners (CHF)

24.8 m

● Convenience segment

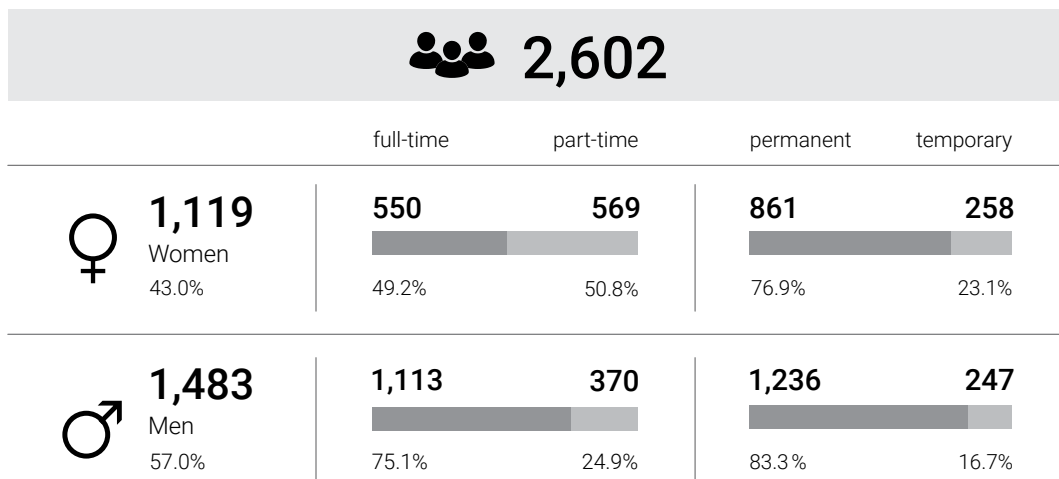
● Refinement segment

● International segment

Employees

GRI 2-7
GRI 2-8
GRI 2-30

ORIOR Group employees (headcount) as of 31 December 2023



As of 31 December 2023, the ORIOR Group had 2,602 employees (headcount), 61.0% of whom are covered by a collective bargaining agreement (CBA). Seasonal fluctuations in the number of employees can occur due to such factors as higher demand during the holiday business periods. When necessary, external workers are employed on an hourly or piecework basis to support the internal teams. These workers are recruited through employment agencies, with whom they are employed. At ORIOR Switzerland (including Spiess Europe and Gesa), the number of hours worked by temporary staff was 72,207, down significantly on the previous year (86,951 hours). If the hours of the newly included Culinor and Casualfood competence centres are added, this figure rises to 179,606. Culinor, in particular, has a comparatively high proportion of temporary workers, which is due to an employment model that offers easier hiring standards for people with comparatively low levels of training. They can start working in a temporary position and then be given a permanent contract if their initial employment period is satisfactory.

ORIOR values and Code of Conduct

GRI 2-23
GRI 2-26

ORIOR revised its [Code of Conduct](#) in 2021 and further expanded it in line with international frameworks such as the OECD Guidelines for Multinational Enterprises. The code applies to the entire ORIOR Group, sets forth the most important values and rules of conduct, and reflects the understanding and vision of respectful and responsible behaviour – not only with regard to interactions between employees of the ORIOR companies, but also to collaborations with business partners. Compliance with the Code of Conduct is an integral part of the contractual obligations of all employees. Small pocket-sized booklets have also been printed to be given to employees when they join ORIOR and during training. Employees are reminded of the Code of Conduct and the values and rules of conduct it contains by means of regular training sessions.

Anonymous reporting system

GRI 2-25
GRI 2-26

ORIOR has introduced a complaints management system as part of the development of its new Code of Conduct. Employees as well as third parties can report violations of our Code of Conduct using SpeakUp, an independent and anonymous tool that can be accessed [online](#) or by phone. Thus, in addition to the existing and established internal complaints channels, we are now operating an anonymous external solution as well that also meets the requirements of the EU Whistleblower Directive. Given the diversity and decentralised nature of the ORIOR companies, reported cases are assessed and processed on an individual basis. In 2023, one complaint was received, and the system allowed us to contact the complainant anonymously and process the case.

Sustainability at ORIOR

The ORIOR Responsibility

"The ORIOR Responsibility" is one of the key elements for "Excellence in Food". It is firmly established as a strategic pillar in our ORIOR Strategy 2025 and is implemented by means of our sustainability strategy, which is divided into the three different fields of "product responsibility", "environmental responsibility" and "social responsibility". These contain the central fields of activity that we address, and each field of activity is also based on a main objective. By consistently pursuing these objectives, we are able to fulfil our responsibility towards the environment, our employees, consumers and future generations. "The ORIOR Responsibility" provides us with a systematic framework to proactively address sustainability topics, reduce business risks, and meet stakeholder expectations. As a result, it also contributes to securing ORIOR's future as a food producer. We have succeeded in making solid progress in many areas over the last few reporting years, and we are continuing to make further improvements even in those areas where we have already achieved our main goals. New targets will be set for the 2025–2030 strategy period.

under revision

By 2025, our goal is to source all of our meat for the Swiss market only from Switzerland itself or from other producers whose practices comply at a minimum with Swiss animal protection laws.

Material topics

"The ORIOR Responsibility" is based on a [materiality analysis](#) that we conducted in 2018 within the framework of our first sustainability reporting. In the process, we identified the sustainability topics to which ORIOR's Swiss competence centres can make the greatest contributions in achieving sustainable development all the way along their [value chain](#). Correspondingly, the measures implemented in the area of sustainability aim to reduce any negative impacts of our business activities and strengthen positive ones. Our sustainability management enables us to anticipate sustainability risks and tackle them in a pre-emptive way as much as possible. The risks and opportunities as well as the due diligence relating to our material topics are outlined in the individual fields of activity contained in this sustainability report.

Given that the significance of sustainability topics can change over time, e.g. due to evolving stakeholder expectations, we regularly review our strategic fields of activity and targets and make adjustments where necessary. We conducted a new materiality analysis based on "double materiality" in 2023 to take into account these changes and the new legal requirements (see p. 13). This type of analysis took into account both the impact of the company's activities on the environment, society and the economy, as well as the risks and opportunities that sustainability issues can represent for the company's success. The topics of human rights and corruption were also included in the reporting in line with the new legal requirements. We plan to draft the new five-year sustainability strategy in 2024 and then present it from 2025 onwards in line with the new material topics.

We want to provide targeted training for our employees and significantly expand individual development opportunities.

Through active occupational health management and effective accident prevention, we aim to reduce our illness rate by 10% and our accident rate by 20% by 2025 (compared with 2020).

GRI 2-25
GRI 3-1
GRI 3-2

ORIOR Sustainability Strategy 2025

By 2025, we want to increase the proportion of raw materials that we purchase with recognised organic and/or sustainability certifications by 15% compared with 2018.

By 2025, our goal is to significantly increase the number of healthy products that we make and avoid using artificial additives wherever possible and practicable.

By 2025, we want to cut our food waste per kilogramme produced by at least 25% compared with 2018.



NEW

As part of our commitment to science-based targets, we will have set new short and long-term climate targets by 2025. Our primary ambition is to achieve net zero by 2050.

By 2025, we aim to reduce our water intensity by 15% compared with 2018.

We want to continuously create added value for all stakeholders. We are committed to our production sites and invest in them in order to safeguard existing jobs and create new ones.

GRI 2-23

ORIOR and the Sustainable Development Goals (SDGs)

Since 2015, the 2030 Agenda for Sustainable Development has provided an international framework that focuses on the twin topics of sustainability and poverty reduction. As part of the Agenda, 193 UN member states have committed themselves to achieving the globally recognised 17 Sustainable Development Goals (SDGs) by 2030. ORIOR recognises the significance of this framework and is committed to making a contribution to ensure that the objectives are reached. The following diagram shows the 11 SDGs that have been prioritised by ORIOR. More details on how we are contributing to these goals can be found on our [website](#).

The ORIOR Responsibility and the SDGs



Double materiality

GRI 3-1
GRI 3-2

In 2023, the ORIOR Group carried out a double materiality analysis to review and update its material topics. This reassessment takes into account regulatory developments in Switzerland and the European Union as well as the updated standards of the Global Reporting Initiative (GRI). Furthermore, the reassessment of the material topics provides an important basis for the ORIOR Group’s sustainability strategy and contributes to fulfilling its due diligence in the area of sustainability.

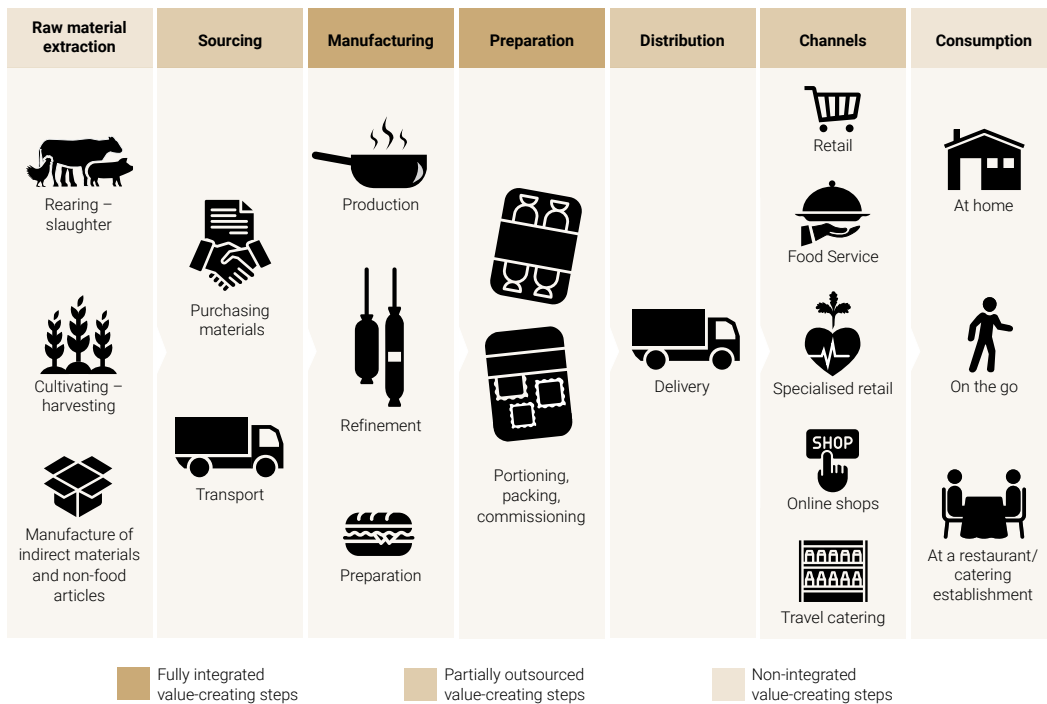
The methodology employed to identify the material topics fulfils the legal requirements of the Swiss Code of Obligations (OR) and the EU Corporate Sustainability Reporting Directive (CSRD) and also meets the requirements of the GRI standards. The purpose of the double materiality analysis is to identify those topics where the ORIOR Group has the greatest impact on the environment, people and the economy, or which present the greatest risks and opportunities for the ORIOR Group’s operational success. The double materiality analysis procedure essentially consists of three main steps: 1. creating the list of topics, 2. assessing the impacts, 3. determining the material topics and validating them. For the analysis, we enlisted the help of the specialised consulting agency LRQA, which has been our regular consultant for sustainability topics over the past five years.

List of topics and value chain

We worked with LRQA to draw up a list of potentially relevant sustainability topics and create an overview of the ORIOR Group’s value chain. The list of topics was compiled taking into account the legal requirements described above and the GRI standards, and the value chain was modelled on the basis of the ORIOR Group’s business activities as well as industry conditions. To achieve this, the value chain was divided into upstream processes, processes at ORIOR Group level, and downstream processes. All of the ORIOR competence centres are included in both the value chain and the overall materiality analysis: They are Fredag, Le Patron, Pastinella, Biotta and Gesa, Rapelli, Albert Spiess and Spiess Europe, Möfag, Culinor, and Casualfood.

Value chain of the ORIOR Group

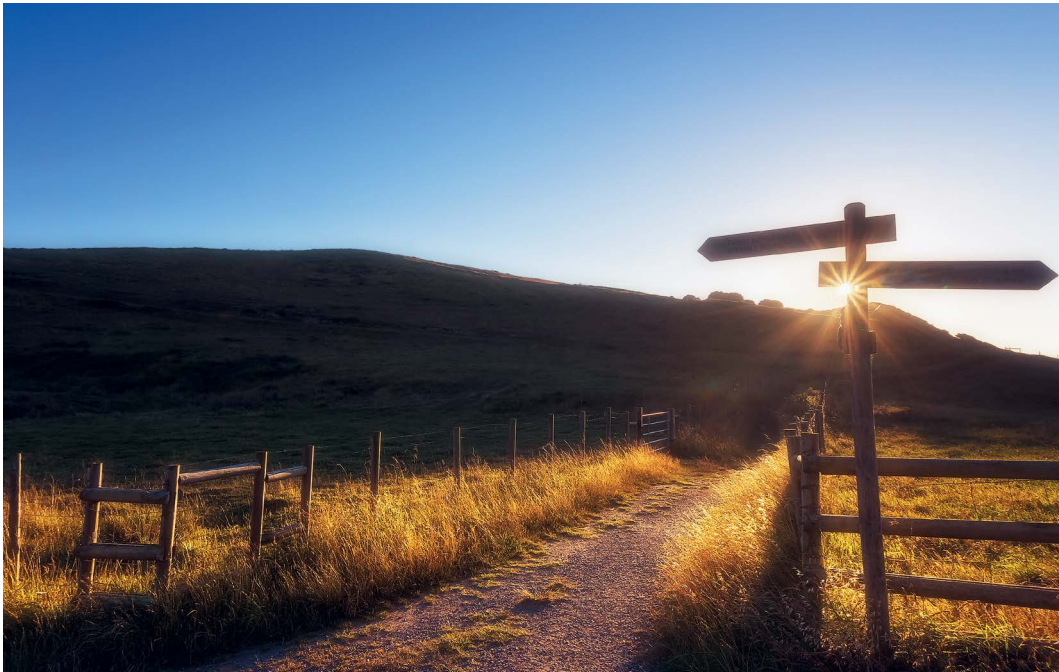
GRI 2-6



Impact assessment and assessment of risks and opportunities

The next step was the impact assessment carried out by LRQA. The aim of the impact assessment is to identify the topics where the ORIOR Group's business activities have the greatest impact on the environment, people and the economy. The entire value chain was analysed, and the actual and potential impacts, both positive and negative, were assessed for all topics based on the criteria of "severity", "scope", "reversibility" and "probability". The assessment was conducted as an external, information-based expert review and was validated and finalised together with the ORIOR Group's internal project team. For additional validation and fine-tuning, the results of an internal Top50 management workshop were included, in which the participants of each working group developed a materiality matrix for the ORIOR Group.

A risk and opportunity analysis was also carried out with the aim of identifying the topics that have the greatest impact on the ORIOR Group's business success. This analysis consisted of a survey of identified internal experts using a questionnaire, an assessment by the external partner LRQA, and the results of the management workshop. The "severity" and "probability" categories were considered for both the risks and opportunities. Involving representatives from all of the competence centres in the creation of the impact assessment and the evaluation of risks and opportunities also ensures that the viewpoints of the individual units are included in the overall assessment. The results of both perspectives were then consolidated by the internal sustainability experts in cooperation with the external experts and outlined in the materiality matrix.



Sustainability management is complex. A well-founded materiality analysis provides orientation.

Definition and validation of material topics

In the final step, the results of the impact assessment and the risk and opportunity analysis were combined to form a materiality matrix. The horizontal axis represents the results of the impact assessment, the vertical axis the results of the risk and opportunity analysis. In cooperation with LRQA, a threshold value was defined for the identification and presentation of the material topics. All of the topics above this threshold value are considered material. The matrix and the threshold value were validated and approved by the Executive Committee and the Board of Directors.

GRI 3-2

Updated list of material topics:

- Product safety and health benefits
- Climate change and energy
- Occupational safety and health
- Resource efficiency and circular economy
- Corporate behaviour
- Attractive employer
- Sustainable raw materials and animal welfare
- Water
- Biodiversity and ecosystems

Compared with the previous material topics, “Corporate behaviour” and “Biodiversity and ecosystems” are now identified as material topics. The topic of “Economic performance” will no longer be pursued as part of our sustainability strategy, as the ORIOR Group’s Annual Report already addresses the financial aspects in great detail. Certain information on this topic will still be included under the new topic “Corporate behaviour”. In addition, several topics have been renamed to make them more precise or to enable a more objective assessment. The “Safe and healthy food” topic will now be called “Product safety and health benefits”, while “Food waste and packaging” will become “Resource efficiency and circular economy”, and “Climate and energy” is now known as “Climate change and energy”. Topics relating to “Employee development” will now be dealt with under the new “Attractive employer” topic. In order to ensure the continuity of the current strategy, we will begin aligning our sustainability reporting with the new material topics from the 2024 reporting period and onwards (see “Sustainability at ORIOR”, p. 10).

Outlook: sustainability strategy update

On the basis of the newly developed double materiality, we have decided to revise the new five-year sustainability strategy as well as the related progress measurement and reporting. This will ensure that in the future we will also continue to focus on the right topics that are important to us and incorporate the latest developments and opportunities relating to sustainability. We will take this opportunity to include in our considerations not only the new requirements in Switzerland but the requirements from the wider EU context as well.

GRI 2-9
 GRI 2-12
 GRI 2-13
 GRI 2-14
 GRI 2-17
 TCFD 1.A.

ESG governance and risk management

Sustainability management and monitoring

According to the [ORIOR Articles of Association](#) and the [Organisational Regulations](#), the Board of Directors is the highest body responsible for sustainability at the ORIOR Group and has the power to approve the sustainability strategy and the goals set out therein. The members of the Board of Directors are regularly informed by the ESG Committee (see next page) verbally and in writing about sustainability topics in order to both strengthen the collective knowledge of sustainable development and to issue strategic directives on these topics. This ensures that various ESG topics, including those related to climate, are also included in the Board of Directors' strategic decisions. The current report on the 2023 financial year was formally approved by the Board of Directors for the first time. The Board of Directors of ORIOR AG proposes that the Annual General Meeting on 23 May 2024 adopt the Sustainability Report 2023.

Sustainability management structure



¹ Member of the team since 1 April 2024.

TCFD 1.A. The ESG Committee has been a standing committee of the Board of Directors of ORIOR AG since autumn 2022. Its main role is to help the Board of Directors prepare the resolutions and fulfil its responsibilities and supervisory obligations on environmental, social and governance topics. The ESG Committee also helps ensure that the importance of ESG topics is recognised so that they can be addressed in a focused manner. In 2023, the operational management structure in the area of sustainability was adapted to the new context and the new reporting scope. The previous Sustainability Committee that existed at operational level was replaced by topic-based working groups to ensure efficiency.

The cross-site Champion Groups are crucial for a successful implementation. They bring representatives of the same specialised area together from different competence centres to develop common solutions and exchange expertise and experiences.

GRI 2-18
GRI 2-19

At the competence centre level, the ORIOR sustainability goals are an integral part of the respective strategy papers (strategic monitoring and three-year planning) as well as the budgets, which are reviewed annually and submitted to the Board of Directors for approval. The Executive Committee and the management of the competence centres are responsible for achieving these strategic sustainability goals, meaning that the quantified sustainability targets are also included in the assessment of the short-term variable compensation (STI) awarded to the management of the competence centres. The Executive Committee is also included in a long-term incentive plan (LTIP). One quarter of this long-term compensation, which spans a period of three years, is based on the achievement of the established sustainability targets. The ambition for the latter is an 80% improvement index. The degree of achievement is determined on the basis of linear progress compared with the target defined in the sustainability strategy. An LTIP was concluded as at the end of 2023. Over the LTIP period of three years, four out of five sustainability targets, and thus 80%, were achieved, meaning that the LTIP target for sustainability was met. The Board of Directors will propose a new three-year LTIP to the Annual General Meeting on 23 May 2024 for approval. This will also include an ESG component in compliance with the stipulation in the Organisational Regulations.



The Sustainability Team (from left to right): Michael Erdin (Sustainability Specialist), Lasse Weber (student trainee), Cornelia Wicki (Corporate Sustainability Manager), Deborah Huber (Corporate Sustainability Manager).

Due diligence

To ensure that due diligence is performed along the value chain, Swiss law requires that the due diligence process and the identification of potential and actual negative impacts along the value chain be defined. ORIOR AG conducted a double materiality analysis to identify potential and actual negative impacts along the entire value chain (see sub-section "Double materiality", p. 13). The continuous monitoring of impacts is carried out by measuring the various sustainability indicators and using the management approaches described in the topic sections. Key sustainability indicators, such as waste volumes, water and energy consumption, and absence rates, are part of the monthly financial reporting and are monitored on an ongoing basis. All of the other sustainability indicators are managed in the competence centres and included in the consolidation once a year. Additionally, a new quarterly sustainability monitoring system will be set up in 2024, which will measure progress and report to the Executive Committee every three months. This system will also be made available to the competence centres as a management tool. Thanks to the new quarterly monitoring, potentially negative developments in key figures can be recognised at an early stage and effective measures implemented accordingly. The annual sustainability report also provides the opportunity to assess developments from an overall perspective and to communicate which measures are being used to counter the impacts. More detailed descriptions of the due diligence for the individual topics can be found in the respective topic sections.

ESG risk management

The Board of Directors is responsible for the highest level of risk management oversight. It establishes the risk policy and guidelines, decides on the risk tolerance values, and approves the risk report, including the measures to be initiated. Risk monitoring and implementation control are the joint responsibility of the CEO and the CFO, with operational implementation being carried out by the CFO. Risk management, which also includes the handling of potential ESG risks, is therefore an integral part of the planning, decision-making, management and performance-monitoring process. All of the responsibilities and organisation of risk management are set out in the "ORIOR Risk Policy and Guidelines". The CEO and CFO report to the Board of Directors at least once a year on the risks, the status of risk control, and the quality of risk management. In addition to this annual, formal risk management process, climate-related risks and opportunities as well as other ESG-relevant risks and opportunities are continuously monitored and managed by the Chief Corporate Affairs Officer (Governance), the Sustainability Team (Environment and Social) and the Head of Group HR (Social). When required or necessary, the relevant managers inform their superiors and/or the Executive Committee about relevant new or changed risks and opportunities that fall outside of the annual risk assessment.

During the annual implementation of its risk management process, which also includes the identification and assessment of climate-related risks, ORIOR pursues a standardised approach of continuous improvement with four phases: risk identification, risk analysis, risk management and risk control. To identify risks and opportunities, ORIOR has developed a list of generic risks and opportunities that also covers environmental and climate topics. These short-, medium- and long-term risks are analysed and dealt with as part of our standard operations. In the case of risks that could have significant financial or strategic consequences, a more detailed analysis is performed and presented to the Board of Directors with in-depth explanations. The Board of Directors decides whether and which additional risk management measures should be undertaken. The effectiveness of the risk management, the controls, and management and monitoring processes are assessed using a systematic and targeted approach.

TCFD 1.A.
TCFD 1.B.
TCFD 3.C.
GRI 2-12

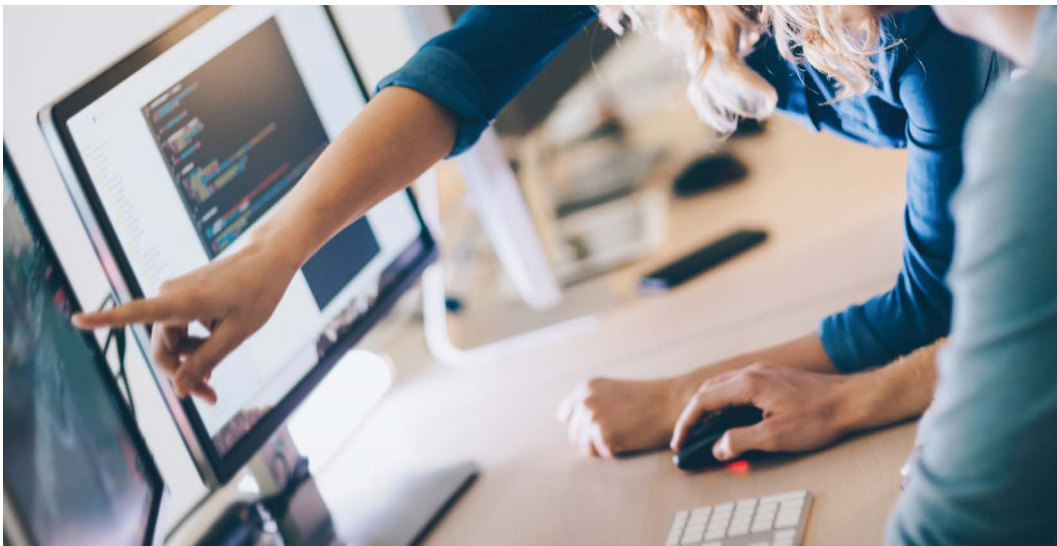
TCFD 2.B.
TCFD 2.C.
TCFD 3.A.
TCFD 3.B.

TCFD 2.A.
TCFD 2.B.
TCFD 2.C.

As part of the risk management process, specific climate-related risks and opportunities that could have a significant financial impact on the ORIOR Group were identified (see also CDP questionnaire C2.4a–C3.3). These risks include further upcoming regulations in the area of sustainability and increased sensitisation of stakeholders. Shifting consumer preferences would be one climate-related opportunity that could have significant results for ORIOR. The identified risks and opportunities affect ORIOR's commercial operations, strategy and financial planning. For example, the mechanism for carbon pricing directly impacts ORIOR's business activities and can lead to higher operational costs, resulting in negative repercussions for ORIOR's commercial operations. The risk of increased stakeholder concern or negative feedback from stakeholders can lead to greater difficulty in accessing capital (increased costs for liabilities) and thus have a negative impact on financial planning. On the other hand, a possible shift in consumer preferences offers the opportunity to increase sales of plant-based products and would have a positive impact on ORIOR's commercial operations. The climate-related risks and opportunities outlined here have influenced the sustainability strategy in the areas of products and services, the value chain, investments in research and development, and the Group's own operations. The implementation of the sustainability strategy minimises ESG risks and creates the scope to seize opportunities.

Digitalisation of non-financial data collection

Sustainability data, or to put it more broadly non-financial data, are very diverse and thus come from a wide variety of sources, making their collection complex and laborious. To simplify this process and improve the quality of the data, ORIOR has, over the past two and a half years, developed and subsequently launched a cloud-based sustainability dashboard. This allows the necessary data points for various sustainability parameters to be extracted directly from the existing systems and displayed with the required degree of consolidation. The main part of the project at the interface between IT, the business units and the sustainability department was completed in 2023. This will make a significant contribution to keeping data collection and monitoring as efficient as possible – even while complying with new requirements – and avoid unnecessarily tying up additional resources for this purpose.



Digitalisation is also playing an increasingly central role in sustainability management.



Biotta's ginger essence is ideal not only for immune-boosting drinks, but also works very well in savoury curries.

Product responsibility

Our ambitions

+15%



By 2025, we want to increase the proportion of raw materials that we purchase with recognised organic and/or sustainability certifications by 15% compared with 2018.

100%



By 2025, our goal is to source all of our meat for the Swiss market only from Switzerland or from other producers whose practices comply at a minimum with Swiss animal protection standards.

under
revision



By 2025, our goal is to significantly increase the number of healthy products that we make and avoid using artificial additives wherever possible and practicable.



Sustainable raw materials

Ambition 2025

By 2025, we want to increase the proportion of raw materials that we purchase with recognised organic and/or sustainability certifications by 15% compared with 2018.

Progress

On the right path

SDG contribution



GRI 3-3
GRI FP2

Topic overview

Various aspects of sustainability come into play during food production. Our aim is to manufacture products that not only fulfil customer requirements and culinary demands, but also meet high sustainability standards when sourcing their raw materials.

When food is being produced, significant social and environmental impacts can occur during processing as well as in upstream stages of the supply chain, particularly in agriculture. Relevant factors include greenhouse gas emissions, water consumption, impacts on biodiversity, and working conditions. In addition, environmental developments in the supply chain, e.g. weather-related harvest fluctuations and the resulting price volatility, have an influence on our business. We are committed in the long term to ensuring more sustainable agricultural methods within planetary boundaries and align our efforts with the [UN Sustainable Development Goals](#), the [Paris Agreement](#) and the [Swiss Climate Strategy](#). To this end, we work to ensure that a high proportion of our raw materials are labelled as sustainable, rely on local producers wherever possible, and endeavour to have our imports comply with high standards.

2023 status



49.1%

organic share of purchases

The share of organically sourced raw materials in our priority raw material categories comprised almost 50% of the volume in kilograms in 2023 and thus remains at a similarly high level to the previous year (ORIOR Group excluding Culinor and Casualfood).



6.5%

purchases with other sustainability labels

The share of purchases in our priority raw material categories with other sustainability labels, such as IP-Suisse, MSC or Fairtrade, was 6.5% of the volume in kilograms in 2023 – significantly higher than in the previous year (ORIOR Group excluding Culinor and Casualfood).



18.0%

sales of sustainable products

Sales of products bearing an organic label rose slightly in 2023 and reached 11.0% for the ORIOR Group, excluding Casualfood and Culinor. A total of 18.0% of sales also carry another sustainability label, thus reaching the previous year's level.



Animal welfare

Ambition 2025

By 2025, our goal is to source all of our meat for the Swiss market only from Switzerland or from other producers whose practices comply at a minimum with Swiss animal protection standards.

Progress

Target will be revised as part of the new strategy

SDG contribution



GRI 3-3

Topic overview

Animal welfare is a high priority for us. It is important to us that the meat we process comes from humane farming practices.

Topics such as animal husbandry conditions and feeding, the use of antibiotics, as well as transport and slaughter are the main focus. We make a contribution in this area through our purchasing practices, e.g. with clearly specified minimum requirements and a focus on recognised labels.

The targets in the area of animal welfare are geared towards the Swiss market. However, availability, particularly for beef and poultry, is limited, and this trend looks set to continue in the coming years. In addition, ORIOR has continued to drive forward its internationalisation in recent years and is also expanding its reporting accordingly. For these reasons, we have decided to revise our targets in the area of animal welfare. Notwithstanding, we will continue to prioritise Swiss meat wherever possible for the Swiss market.

2023 status



64.5%

**Swiss
beef**

A total of 64.5% of the beef purchased for ORIOR Switzerland comes from Switzerland. We were able to increase this proportion by 1.2% compared with the previous year.



23.6%

**Swiss
poultry**

We increased the proportion of poultry that we procure from Switzerland to 23.6% from the previous year's 22.9%. When the share of poultry from abroad that was reared according to Swiss animal welfare standards is included, this proportion rises to 47.2% (ORIOR Switzerland).



98.6%

**Swiss
pork**

Pork is available in sufficient quantities on the Swiss market, so our Swiss subsidiaries are able to procure 98.6% of their pork from Swiss sources.

GRI 3-3

Management approach

Principles, guidelines and commitments

As a diversified food & beverage group, we process an extensive variety of different plant and animal raw materials. To achieve our goals relating to sustainable raw materials and animal welfare, we consistently apply clearly defined principles of action, which are described below.

We focus on the raw materials that are most important to us and scrutinise their origin in order to ensure the most sustainable sourcing possible. In addition to this, we rely on recognised standards, labels and certifications that stipulate ecological, social and animal welfare requirements (see p. 26). We realise how important good partnerships and close collaboration are for achieving our sustainability goals, which is why we maintain long-standing, trusting relationships with our suppliers.

Risks, opportunities and due diligence

Agriculture is affected by various environmental developments that pose a risk for ORIOR, such as fluctuations in crop yields and the associated price adjustments. Similarly, increasing regulatory requirements regarding animal welfare and sustainability criteria can influence raw material prices. Food fraud has also become a significant topic in recent years. This is the deliberate supplying of foodstuffs where the actual procurement process does not correspond to the stated characteristics, e.g. false information on origin or quality. Customer and consumer behaviour can also sometimes pose a challenge for ORIOR. The demand for more sustainable raw materials and the highest standards of animal welfare also mean that products end up costing more. These additional costs must eventually be passed on to consumers, which is not always tolerated. We need to ensure a good balance in order to be competitive. On the other hand, key selling points such as sustainable raw materials and high animal welfare standards can also open up new market opportunities for us.

ORIOR is undertaking targeted measures to minimise risks and capitalise on opportunities. When it comes to purchasing, our Swiss companies adhere to clear minimum requirements based on a list of exclusion criteria for products that may not be sourced. We also opt for recognised labels. In the area of food fraud, we initiate measures such as systematic audits of suppliers, monitoring of residues, and testing by independent entities to proactively prevent risks.



These carrots are being harvested in a field surrounding Biotta.

Priority raw materials

Looking at the extensive range of raw materials, we focus our efforts on where we can make the greatest positive impact. The main criteria used to determine these priority raw materials are quantity and price, strategic importance, and sustainability risks. Therefore, certain raw materials of which we only source small quantities are also included because they require special attention due to their extraction, husbandry or cultivation methods. We review the resulting list of priority raw materials at regular intervals, with the next review expected in 2024 as part of the Sustainability Strategy 2025–2030.

The requirements for our raw materials are outlined in the raw material guidelines of our competence centres, which are defined and implemented by the Quality Management and Purchasing departments in accordance with the Group-wide principles. In addition to the product-specific requirements described above, we have also used exclusion criteria to compile a list of products for our Swiss companies that may not be procured. These include, for example, genetically modified raw materials. Furthermore, in the case of our pâté and terrine specialities, we only use livers from non-forced ducks and geese.

Origin of raw materials

We firmly believe that the raw materials we purchase must meet high standards of quality, sustainability and animal welfare. Our companies therefore source a large proportion of their raw materials directly from the countries in which they are based, i.e. Switzerland, the Benelux countries and Germany. This keeps transport distances short, minimises the associated environmental impact, and contributes to the preservation of the local primary economy. If local procurement is not possible or viable, we prefer to source European goods. We are working on replacing Asian raw materials with European ones wherever feasible to reduce the risk of pesticide residues or abusive production conditions, among other things. This transition can sometimes be quite complex due to limited availability.

For some types of meat, such as poultry and beef, using only local meat is not possible due to limited availability. In the case of foreign suppliers, we are working towards ensuring that production takes place at least in accordance with the animal welfare standards of the countries in which we are based, and that both human rights and environmental standards are respected. To this end, we maintain close partnerships with associations such as the Cooperative for Imported Livestock and Meat (GVFI) in Switzerland, as well as selective partnerships with raw material dealers abroad who, for their part, guarantee that the corresponding audits are carried out.

Priority raw materials and our approach¹



Pork is the most important animal raw material for ORIOR Switzerland in terms of volume. It is processed mainly for the Rapelli Salumeria delicacies, Albert Spiess Bündner specialities and Möfag's ham and bacon creations. Due to Switzerland's high animal welfare standards and the import-related prerequisites, we process almost exclusively Swiss pork.

Origin: Of the total pork procured in 2023, 98.6% came from Switzerland.

Labels: In 2023, 1.4% of the pork we sourced had organic certification and 5.7% had other sustainability labels such as IP-Suisse.



Beef (along with smaller quantities of veal and cow meat, which we include here) also plays a central role in our product range. This applies above all to the Albert Spiess Bündnerfleisch dry-cured beef, Rapelli's grill and gastro products, and Fredag's food service channel. However, our beef demand – especially in organic quality – cannot be met by Swiss farmers. We secure our local supply chain as much as possible by cultivating multi-year relationships with suppliers and planning our purchasing in advance.

Origin: In 2023, 64.5% of the beef we sourced was from Switzerland.

Labels: The share of certified organic beef was 2.7% of the purchase volume in 2023.



Poultry is processed mainly for the Convenience segment and is used for the versatile Fredag chicken range, in particular. We source our poultry meat from local farms whenever possible. However, demand for poultry is so high – and continues to rise – that domestic supply falls far short of meeting it. This is why we are working with supply chain partners to focus more on foreign poultry that is produced in accordance with Swiss animal welfare standards, e.g. Migros Animal Welfare (MAW) and a similar programme with the Cooperative for Imported Livestock and Meat (GVFI). Thanks to these efforts, we further expanded the proportion of foreign poultry with high animal welfare standards in 2023.

Origin: We source 23.6% of our poultry purchases for the local market from Switzerland.

Labels: Although we only procured a small amount of poultry meat with organic certification in 2023, 41.5% carried another sustainability label such as IP-Suisse.

¹ The figures in the table refer to the Swiss companies in the ORIOR Group, including Spiess Europe and Gesa but excluding Culinor and Casualfood. The reason for this is the scope of the Sustainability Strategy 2018–2025. Our list of priority raw materials will be re-evaluated in 2024 as part of the continued strategic development, with all ORIOR companies being included.



Fruit and vegetables play an important role in our Convenience segment. By far the largest quantities of them are used by Biotta and its sister company Gesa and processed into organic juices. They are also vital as menu components in the food service channel and for the retail trade. Whenever possible, we use local, sustainably grown fruit and vegetables.

Origin: Around 86.1% of the fruit and vegetables used in 2023 were sourced from other European countries, often from nearby regions. The considerable quantities sourced for vegetable juice producer Gesa are of particular importance here. The proportion procured from Switzerland is around 10%.

Labels: In 2023, 96.1% of purchases in this raw material category carried an organic label.



Durum wheat is a key raw material for our Pastinella pasta factory, in particular. We source it mainly from Canada and are also steadily increasing the organic share to enhance our ecological contribution. Durum wheat has experienced significant price volatility on the world market over the last few years. One reason has been the increasingly intense weather variations, while others include higher demand during the pandemic and a continuing global shortage due to the war in Ukraine, where a lot of wheat is produced for the Middle East and Africa.

Origin: 100% of the durum wheat purchased in 2023 came from Canada and Europe.

Labels: The share of organic wheat in 2023 was 16.0%.



Eggs are used primarily in the production of our pasta specialities and for menu components, pâtés and panades. We are pursuing the goal of continuously increasing the percentage of eggs from certified free-range management in our purchasing to ultimately achieve 100%.

Origin: In 2023, 83.0% of the eggs we purchased came from neighbouring European countries, while 16.8% were from Switzerland.

Labels: The proportion of free-range eggs was 99.9% in the reporting year. Additionally, 19.0% of the eggs carried the even more stringent organic label.



Soya is playing an increasingly important role in the Convenience segment, especially in the plant-based sector, where Fredag holds a strong position. Demand for domestic and foreign soya continues to rise. In the 2023 reporting year, Fredag continued to work on keeping the share of organic and Demeter-certified soya consistently high. We work closely with farmers in order to secure sourcing of the required quantities of raw materials, and, wherever possible, we use agreements to safeguard the forecast volume even before cultivation.

Origin: The share of soybeans sourced from Switzerland was 100% in 2023.

Labels: The proportion of certified organic soybeans was 100%.



Fish, seafood and shellfish are procured in small quantities for our convenience products and certain retail goods. We use the WWF Fish Guide as an aid to avoid sourcing endangered species and also use sustainability certificates such as MSC, ASC and organic.

Origin: We sourced 21.5% of purchases in this raw material category from Europe in 2023.

Labels: During this reporting year, our percentage of fish and seafood purchases that met the WWF Score 1–3 was 98.4%.

With its strict regulations, Switzerland is a global pioneer in the area of animal protection laws. One example is the more stringent animal welfare requirements for slaughtering that have applied since 2022. The high animal welfare standards and short transport distances are additional reasons why our competence centres source as much meat as possible from local farms. Since 2019, all ORIOR Switzerland meat-processing companies have also been members of the Proviande trade organisation and purchase from accredited meat suppliers only. Part of the accreditation process requires, for example, that the local origin of all cattle must be verified by means of a DNA check.

Use of labels

To achieve our goals, we opt for recognised standards, labels and certifications. We assign labels to one of three categories: labels for organic farming, other sustainability labels, and labels of origin that provide information about the material's origin but not about specific ecological and social cultivation conditions. Certifications are subject to regular audits, resulting in a steady improvement of the standards at the production sites and an upgrade of more and more products, e.g. from organic to Demeter certification. The following overview displays the most important raw material and food labels for the ORIOR Group.

Labels and sustainability standards frequently used by the ORIOR Group

Organic labels	Other sustainability labels	Labels of origin ¹
- Bio Natur Plus (Manor)	- Agri Natura	- MSC (Marine Stewardship Council)
- Bio Organic (Lidl)	- ASC (Aquaculture Stewardship Council)	- Myclimate
- Bio Suisse (Knospe)	- BLK (Beter Leven Keurmerk)	- Natura-Beef
- Bio Weide-Beef (Migros)	- BTS (Particularly Animal-Friendly Housing)	- Naturafarm (Coop)
- Bio Weiderind (Aldi)	- Claro	- Nature Suisse (Aldi)
- CH Bio-Verordnung	- Cocoa Life	- Non-GMO Project
- Demeter	- Fairmilk	- Optigal
- EU-Bio	- Fairtrade/Max Havelaar	- PEFC (Program for the Endorsement of Forest Certification)
- KAGFreiland	- Forest Stewardship Council (FSC)	- Rainforest Alliance
- Migros Bio	- Friend of the Sea	- RAUS (guarantees animals regular outdoor exercise)
- Natura Beef Bio	- Hand in Hand	- RSPO IP/SG (palm oil)
- Natur Aktiv (Aldi)	- Heumilch	- Swiss-Premium-Weide-Rind
- Naturaplan (Coop)	- IP-Suisse	- TerraSuisse (Migros)
- Nature Suisse Bio (Aldi)	- KAT Freiland	- UTZ
- Naturland/Bioland	- Migros Animal Welfare (MAW)	- V-Label vegan/vegetarian
- Spar Natur Pur		
		- AOP
		- Aus der Region. Für die Region. (From the region. For the region.) (Migros)
		- Heidi (Migros)
		- IGP
		- Miini Region (Coop)
		- Pro Montagna (Coop)
		- Regio.garantie
		- Schweizer Alpprodukt
		- Schweizer Bergprodukt
		- Suisse Garantie

¹ Promoting regional products is a natural part of our strategy. However, as these products often do not address wider environmental and social concerns, we do not include them in our targets, but rather track them as internal metrics.



Biotta and Gesa produce healthy juices from beetroot.

In Switzerland, we are continually expanding our range of products with added animal-welfare value. When it comes to our own brands, we launch new certified products every year. The situation is more challenging in the contract segment, where the requirements are strongly influenced by our customers, and in the food service channel, where the use of certified organic products tends to be significantly lower than in the retail trade.

Labels also play an important role in our international companies. While Culinor selects the BLK label (Better Life) for certain meals, it strictly requires the free-range minimum standard for eggs. Casualfood focuses on Fairtrade and organic labels for coffee, sugar and tea, among other things. At our subsidiary Gesa, which specialises in organic vegetable juices, the majority of raw materials purchased come from certified organic sources by definition, meaning that the organic content is almost 100%.

Partnering with suppliers

Close cooperation with our suppliers is important for achieving our sustainability goals. We hold regular discussions with them and proactively address sustainability topics and/or suggest concrete solutions for improvements.

We strive to be fair and equitable in all our business relationships. To ensure sustainability and quality, we take part in partnership-based programmes, such as Migros Animal Welfare (MAW) in Switzerland. Secondly, we require our suppliers to undergo quality audits if they do not have a valid GFSI² food safety certificate. Quality checks are carried out on meat suppliers and suppliers with potential risks, irrespective of whether they have certificates or not. The results are discussed in the Champion Groups so that the other competence centres can also benefit from the knowledge gained.

² Global Food Safety Initiative.

GRI 3-3

Activities 2023

Culinor: Charter for responsible sourcing



With the aim of supporting the promotion of sustainable raw materials, Culinor has introduced a sustainable purchasing charter with guidelines for responsible sourcing. Examples include the avoidance of genetically modified organisms (GMOs) and using free-range eggs only. Culinor keeps the percentage of its raw materials that contain palm oil as low as possible. The raw materials that do contain palm oil are produced with 100% sustainable RSPO palm oil. Culinor also prioritises vegetables from Belgium or the Netherlands wherever possible. The charter complements already existing initiatives in the area of sustainable raw materials, such as the continuous expansion of sustainable product lines and the sourcing of meat from farms with higher animal welfare standards.

Pastinella: Passionate about organic

Pastinella, our Swiss specialist for filled pasta, is driving the organic trend in the gastronomy industry. It successfully expanded its range of organic products further in the reporting year. Examples include the heart-shaped “Cuori”, which are now available in tomato-mozzarella and cheese-chard flavours, and there is also a vegan version with sweet potatoes. The Demeter label sets even stricter criteria than organic, and we have experienced a change here as well during the reporting period. In 2023 Pastinella launched its Demeter ravioli for Migros featuring optimised quality and new packaging.



New organic Rapelli products at Migros



Rapelli's portfolio of sustainability labels was bolstered in the past financial year. Several new products with organic labels are now available at Migros, including salsiccia and mini salametti. A new lasagne deserves special mention as it is not only available in organic quality, but also features new, recyclable and oven-safe packaging.

New organic juices from Biotta

Our juice manufacturer Biotta presented its newly created Biotta Sprizz line in 2023. These refreshing, sparkling organic lemonades contain the added goodness of vegetables and were launched just in time for summer. The new product line features innovative recipes that are only lightly sweetened with agave syrup and were formulated based on the usual Biotta premium quality and delicious organic juices. With fresh flavours like Lady Carrot, Sir Cucumber and Don Ginger, the lemonades aim to shake up the gastro and organic specialist retailer channels.



Organic burgers and falafel made from Swiss legumes

Fredag is now producing delicious bean burgers and yellow split-pea falafel for the Swiss food start-up Fabas Foods. What makes it so special is that these products are not only completely organic, but are also made with raw materials from Switzerland. Anyone who wants to know even more can simply scan the QR code on the packaging and trace the origin of the ingredients all the way back to the farm. Fabas itself describes its products as “radically locally produced food”, since its declared aim is to develop organic products made from Swiss legumes and thereby promote the cultivation of these healthy ingredients in Switzerland.

Thanks to their premium quality and culinary appeal as well as being easy to prepare, these products have already succeeded in gaining a foothold among organic specialist retailers. We were particularly pleased that Fabas Foods was named the winner of the Grand Prix Bio Suisse in November 2023.



Reducing palm oil in ORIOR products



The ORIOR Group has set itself the goal of reducing the use of palm oil in its products. These efforts are embedded in our different development and procurement guidelines. Culinor, for example, procures palm oil exclusively from certified sources. During this reporting period, Fredag modified its last remaining recipes containing palm oil, meaning that the entire range has been palm oil-free since September 2023. Alternatives such as rapeseed or sunflower oil are now used as a substitute in the respective products.

Foreign poultry with higher animal welfare standards

Fredag is known for its poultry and plant-based specialties and is committed to sustainable sourcing. Given the high demand in Switzerland, poultry is also imported from abroad. In the case of imported meat, a high priority is placed on continually sourcing more and more meat that meets Switzerland’s strict animal welfare standards. Fredag achieves this by taking part in the Migros Animal Welfare programme, among other things. The GVFI APC programme, which has been established over the past several years, pursues a similar goal and was successfully launched in 2023. This made it possible to further increase the sourced quantity of certified poultry raised with high animal welfare standards.



GRI 3-3
GRI FP2

Evaluation 2023

Sustainable raw materials

We are well on our way to achieving our target that by 2025 we will have increased the proportion of raw materials that the ORIOR Group (excluding Culinor and Casualfood) purchases with recognised organic and/or sustainability certifications by 15% compared with 2018. The organic share of priority raw materials purchased rose to around 50% in the previous reporting period due to the high organic purchasing volume at Gesa, which was included in the scope of consolidation in 2022. In the current year, the proportion of organic products remained just slightly below the previous year's level. Even though the proportion is already high, we will continue our efforts to at least maintain it.

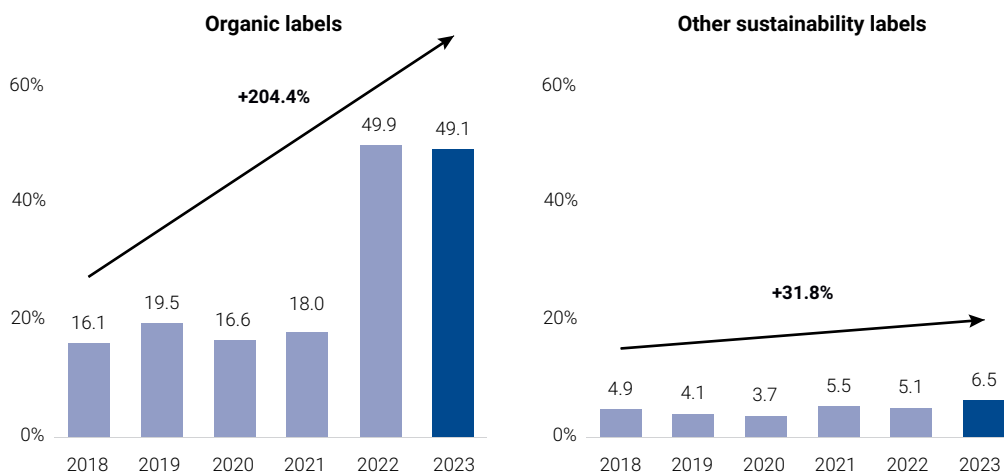
When considering the individual priority raw material groups in the previous scope of consolidation, one can see that we now have an organic share of 2.7% for beef (2022: 3.1%). This decrease is due to higher price sensitivity as a result of inflation, which is particularly no-

ticeable in meat consumption. Small quantities of pork and poultry meat had organic labels (1.4% and 0.2% respectively). In contrast, the organic share for fruit and vegetables increased slightly to 96.1% (2022: 95.7%). The organic share of durum wheat at 16.0% (2022: 14.8%) and of eggs at 19.0% (2022: 18.1%) were also slightly higher compared to the previous year, which reflects our development of new organic products for the vegetarian segment.

In addition to organic labels, we also use other sustainability labels, such as IP-Suisse, MSC and Fairtrade. The proportion of these labels was increased to 6.5% across all priority raw materials in the reporting year (2022: 5.1%). This increase is partly due to the purchase of pork, with the IP-Suisse label weighing heavily here.

On the other hand, poultry also played an important role, as Fredag was able to expand its sourcing with certifications such as Migros Animal Welfare (MAW), APC, and Particularly Animal-Friendly Housing (BTS).

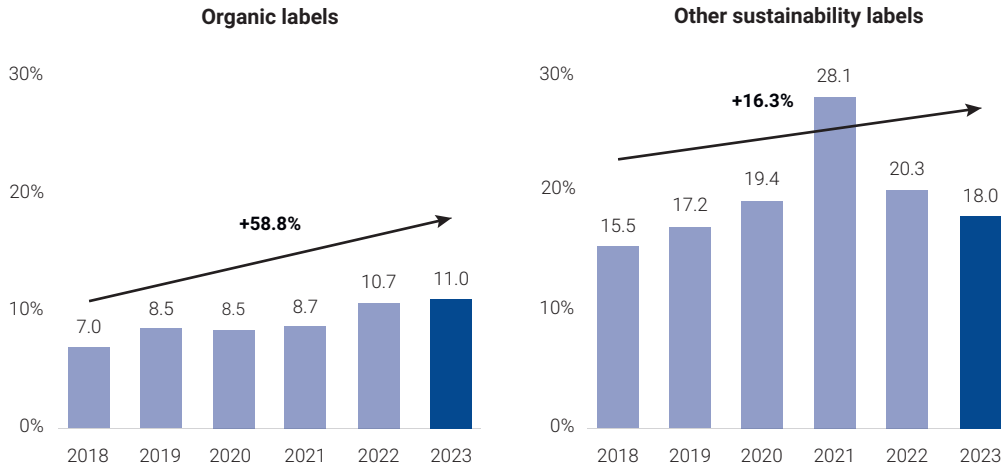
Proportion of labelled raw material purchases¹
(% of volume in kg)
ORIOR Group excluding Culinor and Casualfood



Consolidated figure including Culinor: 38.5% for organic purchases and 5.9% for purchases with other sustainability labels.
Casualfood: These indicators are not yet able to be analysed; work is underway to improve the data base.

¹ Beef, pork, poultry, durum wheat, eggs, fruit and vegetables.

Proportion of sales of labelled products
 (% of sales in CHF)
 ORIOR Group excluding Culinor and Casualfood



Consolidated figure including Culinor and Casualfood: 8.4% for organic sales and 16.9% for sales with other sustainability labels.

In 2023, we also collected data for the first time at Culinor to determine the proportion of purchases with organic and other sustainability labels. The demand for ready-made meals with organic and other sustainability labels is not yet as keen in the Benelux countries as it is in Switzerland. For this reason, these proportions at Culinor are currently only 1.1% (organic) and 4.3% (other labels). On a consolidated basis, Culinor changes ORIOR's share from 49.1% to 38.5% (organic) and from 6.5% to 5.9% (other labels). This figure cannot yet be analysed for Casualfood. We are working to optimise the purchasing data over the coming years so that it can be consolidated for the entire ORIOR Group.

Our goal is to increase the proportion of sustainably labelled products not only in procurement but also in sales by 2025. Developments in this area were mixed in the reporting year. Sales of sustainably labelled products declined.

In Germany and the Benelux countries, sales of organic products and products with other sustainability labels are somewhat lower than in Switzerland. In 2023, we were able to collect this data for the first time for our Culinor and Casualfood subsidiaries as well. On a consolidated basis, organic sales fall from 11.0% to 8.4%. After the inclusion of the German and Belgian competence centres, sales with other sustainability labels drop from 18.0% to 16.9%.



Culinor impresses consumers with well-balanced creations from its "Natural" range.

Outlook

We will continue to work on expanding the share of our sustainably certified product range in the coming year. For poultry, we want to further increase the proportion of imported meat that meets the high Swiss animal welfare standards. We were able to achieve this in 2023 and would like to intensify these efforts.

In the area of sustainable raw materials, we will analyse the database of the international competence centres and consider what a Group-wide target could look like.

Aside from this, we also made efforts in the reporting year to become more familiar with sustainable raw materials and ecological aspects of the supply chain as part of the Science Based Targets project (see "Climate and energy" section). This enables us to gain valuable insights into the environmental impact of the raw materials we purchase. We plan to analyse these findings in greater detail and assess the potential for more sustainable sourcing measures.



Safe and healthy food

Ambition 2025

By 2025, our goal is to significantly increase the number of healthy products that we make and avoid using artificial additives wherever possible and practicable.

Progress

On the right path

SDG contribution



GRI 3-3

Topic overview

The topic of safe and healthy food comprises two components: an uncompromising compliance with food safety standards and a contribution to a healthy and balanced diet.

As a food manufacturer, we have an important responsibility to ensure that our products are safe for consumption. To guarantee complete compliance with the highest quality standards, we rigorously implement our food safety requirements in our own operations and demand the same from our suppliers.

When it comes to promoting healthy eating, we consider it our job and responsibility as a food manufacturer to continue improving our products – both from a qualitative and culinary perspective, as well as from a nutritional-physiological point of view. A healthy and balanced diet, along with other factors such as sufficient exercise, fresh air and adequate sleep, unquestionably have a direct effect on well-being and good health.

2023 status



For many years, we have been working on continuously optimising our recipes to reduce the salt and sugar content, and in the reporting year there was also a further improvement in this area. In the ORIOR Group (excluding Culinor and Casualfood), the sugar content was reduced by a further 0.9% and the salt content by a further 1.5% across the entire sales volume.



Healthier products

In the reporting year, many recipes were once again improved from a health perspective, and new innovations with health benefits were launched on the market. Examples include the new vegan tortelloni from Pastinella and the expansion of the "Natural" range of healthy ready meals from Culinor.

GRI 3-3

Management approach

GRI FP5

Principles, guidelines and commitments

Our efforts in the area of food safety and quality management are based on the requirements of the law, customer demands and the corresponding quality agreements, as well as internationally recognised food safety standards. All of our production facilities are certified according to a standard recognised by GFSI¹ – such as FSSC², IFS³ and BRC⁴ – and are audited annually by an independent entity. We systematically analyse complaints and error reports, review possible improvement measures, and search for solutions together with the parties concerned. In addition, we use individualised HACCP⁵ concepts as a preventive measure and basis for carrying out hazard analyses relating to the safety of our consumers, monitoring the corresponding control variables, and deriving and implementing any necessary actions.

With regard to the health and tolerability of our products, the competence centres have minimum guidelines and exclusion lists that define requirements for nutritional values, permitted ingredients, and any ingredients and additives that must be avoided. We are often also obligated to fulfil the requirements of our customers' own guidelines. Our development departments are constantly working to improve recipes with regard to nutritional-physiological aspects.

In addition to consistent quality management, we pursue other policies that focus on the role of our employees. We attach great importance to promoting a strong food safety culture, including through regular training on the topics of food safety and quality (see p. 35). In terms of our product range, we focus on recipe optimisation, healthy innovations, and developing products that meet specific needs.

Risks, opportunities and due diligence

Potential risks arise in food production in connection with the quality and safety of the products being sold. In a worst-case scenario, this can result in product withdrawals or even recalls, which not only lead to considerable financial losses but also undermine consumer confidence.

Furthermore, consumer demand is growing for foods with health benefits, which ORIOR must satisfy. This, however, also opens up opportunities, as we can create new market niches by promoting healthy innovations.

To guarantee complete compliance with the highest quality standards and to minimise risks, we rigorously implement the food safety requirements and demand the same from our suppliers. We have an established quality management system in place, and our production facilities are audited annually by independent entities and certified accordingly. Feedback received from the audits is promptly implemented and integrated into our management system. The quality managers assume the main operational responsibility and report directly to the management. Food safety is closely monitored as a key management variable. Annual quality targets are defined together and then reviewed and discussed on a monthly basis. The Quality Management Champion Group ensures Group-wide exchanges on the topic. We thoroughly investigate potential new suppliers and partners before placing an initial order to determine whether they can fully meet the legal, ORIOR specific and customer-related requirements. Regular reviews are also carried out on existing suppliers, and improvement measures are introduced if necessary. In order to meet the requirements for healthy food, all of our competence centres are continuously working on optimising their product ranges with regard to health aspects.



In the production of Le Patron in Böckten.

¹ GFSI: Global Food Safety Initiative.

² FSSC: Food Safety System Certification.

³ IFS: International Featured Standards.

⁴ BRC: Global Standard for Food Safety.

⁵ HACCP: Hazard Analysis Critical Control Point.

Food safety culture and training

It is extremely important to us that the executive management and quality managers of the individual companies are committed to a strong food safety culture, continue to reinforce it and, above all, model it on a daily basis. We have made it our aim for all employees to be committed to a continuous improvement process and to address and improve shortcomings,

regardless of their position. To achieve this, we require a well-educated and sensitised workforce, so providing regular training is an important measure in this regard. Examples include annual hygiene and HACCP courses for the entire workforce, department-specific in-depth training on a range of topics, and individual training (e.g. for new employees).

<p>Examples of quality management and food safety training held on a regular basis</p>	
<p>FSSC/IFS standards requirements</p> <p>Participants receive training in certification requirements that comply with food safety standards, how an audit works, and how deviations should be corrected. Topics include cleaning technology, inspections of incoming and outgoing goods, and critical control points. In addition, internal auditors are trained to be able to independently carry out standard compliance checks within the company.</p>	<p>Food defence/Food fraud (product protection)</p> <p>In these training courses, employees learn how to protect food from deliberate contamination with biological, chemical and physical substances, and how to prevent and detect fraud and fakes.</p>
<p>Label and certification training</p> <p>ORIOR produces many items with special labels, such as organic and IP-Suisse products. Label and certification training covers these labels' specific requirements for manufacturing processes and the products themselves.</p>	<p>HACCP (Hazard Analysis Critical Control Point)</p> <p>Participants are introduced to the HACCP concept and taught the procedures to identify physical, chemical and biological hazard properties and monitor hazards using critical control points.</p>
<p>Hygiene and cleaning</p> <p>Standard training courses are conducted at different levels on topics of personnel and operational hygiene, including hand hygiene, surface hygiene, use of cleaning agents and materials, etc.</p>	<p>Allergens</p> <p>This course teaches employees how to correctly handle allergens and avoid cross-contamination. It includes sensitising employees to the potential hazards and their consequences if the strict rules for handling allergens are not followed.</p>

Innovations: Plant-based, health benefits, special requirements

Our aim is to significantly increase the number of ORIOR products with added health value by 2025. All of the competence centres are continuously working on optimising their product ranges with this goal in mind. We endeavour to use a minimal number of ingredients,

omit flavour enhancers, artificial flavours, colourings and preservatives, and minimise allergens. In this context, our recipes are also continuously monitored to check how the amounts of salt, sugar, fat and artificial additives can be reduced. Some of these recipe adjustments are also due to new legal requirements or the further development of our content guidelines.

The tendency of consumers to adopt a flexitarian, vegetarian or vegan diet is growing steadily. ORIOR – and the Fredag competence centre in particular – has been responding to this demand for the past 25 years by

expanding its pioneering plant-based assortment and launching new concepts and product ranges. Examples of new developments and improved recipes can be found on the following pages.

GRI 3-3

Activities 2023

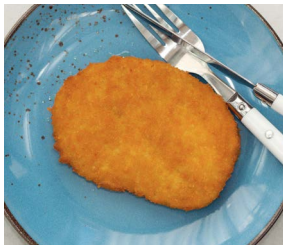
Pasta innovations for special requirements

In 2023, Pastinella once again demonstrated its expertise in manufacturing products for consumers with special requirements. The company launched two new types of tortelloni made from spelt, an increasingly popular ancient grain that is being preferred by more and more people over conventional wheat. The popular filling combinations ricotta-spinach and tomato-mozzarella harmonise perfectly with the characteristically nutty and savoury spelt pasta dough.

Since tomato-mozzarella tortelloni are not an option for vegans due to the animal-based ingredients, Pastinella has come up with its new tomato-mozzarisella variety. Mozzarisella is a vegan mozzarella alternative made from wholegrain rice and has a mildly tangy flavour. Thanks to Pastinella's innovation, vegan consumers no longer have to miss out on this tortelloni classic.



Vegan schnitzel by Fredag for Migros



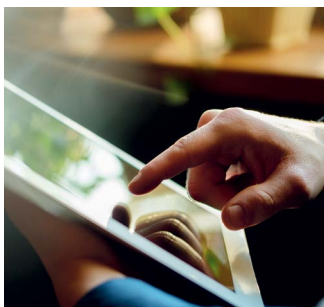
In 2023, Fredag once again demonstrated its innovative abilities by launching a new vegan schnitzel for Migros' M-Budget brand. This meat alternative offers a tasty option for consumers who are incorporating more plant-based foods in their diet. The wheat-based schnitzel is high in protein and packed with flavour, while boasting an authentic texture, whether pan-fried or oven-roasted. The schnitzel has a B Nutri-Score thanks to its low saturated fat content. Consumers are thrilled that the schnitzel is both delicious and offers excellent value for money.

Healthy ready meals from Culinor

Culinor specialises in the production of ready meals and meal components. Its "Natural" brand boasts a selection of healthy and balanced meals that are made with all-natural ingredients. Culinor offers four different lines to meet the diverse requirements of its consumers: "Healthy Comfort", "Protein Boost", "Plant Power" and "Low Carb". All of the menus have at least a B Nutri-Score, and often even an A. Culinor uses seasonal vegetables and local ingredients to prepare its meals. Sustainability is also taken into account by selling the meals in environmentally friendly packaging. The majority are packaged in trays made from recycled plastic. Both the trays and the PEFC-certified cardboard used can be recycled.



Casualfood strengthens food safety



In 2023, travel gastronomy provider Casualfood further strengthened food safety by introducing a digital HACCP tool. HACCP stands for “Hazard Analysis and Critical Control Points” and is a quality management system that was developed specifically for the production and handling of food. Implementing its Flowtify tool minimises risks, reduces costs, and ensures high food quality. It also enables uniform documentation for food inspections and cuts down on paper usage. Through these measures and other initiatives such as internal audits and the use of mystery shoppers, Casualfood bolstered its food safety even more in the past financial year.

Biotta enters the world of travel gastronomy

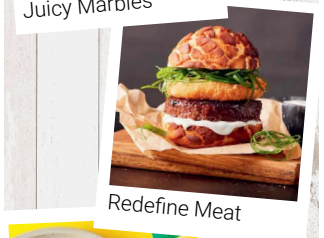
A special highlight in 2023 was the international bridge-building between Casualfood and Biotta. Thanks to this collaboration, our healthy organic juices from eastern Switzerland are now in the travel gastronomy channel – a win-win situation for our competence centres. Seven varieties of the tasty, nutritious Biotta range of juices are now available at our convenience stores in Frankfurt and Düsseldorf and have become very popular with consumers. The shelf display was designed with a true Biotta look and feel in order to advertise the juices. Another great example of successful bridge-building within the versatile ORIOR Group.



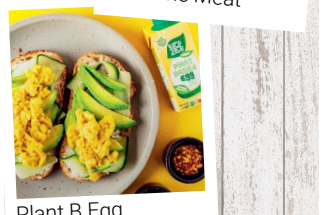
Innovative plant-based impulses thanks to Fredag



Juicy Marbles



Redefine Meat



Plant B Egg

Fredag, already known as a pioneer for vegetarian and vegan specialities, also relies on strong partnerships. As of 2023, Fredag will now be the exclusive distributor of new innovations in Switzerland. Two of these are meat alternatives made with a 3D printer. Juicy Marbles’ soya-based fillet landed on the market in the spring of 2023 and became an immediate hit with consumers – thanks not only to its flavour, but also to its meaty texture and A Nutri-Score. The next highlight followed a few months later: products from the plant-based supplier Redefine Meat. Their main ingredients are soya, peas, beetroot, coconut oil and yeast extract. The products are created using state-of-the-art technology and offer the taste, texture and aroma we are accustomed to from traditional meat. Redefine Meat has already established itself in many places in Europe, and now, thanks to Fredag, a vegan burger, a minced meat substitute and an imitation flank steak are also available in Switzerland.

A somewhat different type of innovation is Plant B Egg. This is the world’s first plant-based egg alternative made from lupins. Fredag is responsible for its marketing and sales in Switzerland. Plant B Egg can be used as an all-rounder for cooking and baking and is ideal for breakfast dishes such as pancakes or scrambled eggs. Plant B Egg is not only vegan but also a source of protein, fibre and zinc.

GRI 3-3

Evaluation 2023

Safe and reliable food

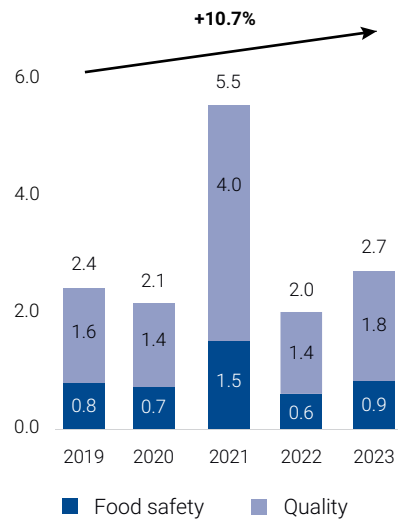
To ensure the quality of our food products, we analyse various factors, including the relative number of complaints received in relation to the quantity of products sold. The complaints are then categorised according to their relevance to food safety, quality and logistics. The first two aspects are particularly important for food production and are addressed accordingly in the report.

In the reporting year, the number of complaints increased slightly per quantity sold. Most of them were cases of limited consequence, such as missing or incorrect labels, or feedback on a product's aesthetics. A higher number of complaints are also recorded now thanks to more accurate monitoring. Nevertheless, we are not satisfied with this result and naturally want to lower the number once again. We are using training and sensitisation measures for our employees and the continuous improvement process described above to achieve this goal.

Complaints figures can now also be reported on for Culinor, which was recently included in the scope of consolidation, although no distinction is made between food safety-related and quality-related complaints for that company. Culinor records 1.8 complaints per 100 tonnes of product sold, which improves the ORIOR average from 2.7 to 2.5. The Ger-

man subsidiary Casualfood records other key figures on quality assurance, which is why it is not yet possible to include it in the consolidation. The assessment of a Group-wide harmonised KPI is part of the drafting process of the Sustainability Strategy 2025–2030.

Number of complaints
(per 100 tonnes of products sold)
ORIOR Group excluding Culinor and Casualfood



Consolidated figure including Culinor: 2.5 complaints per 100 tonnes of products sold.¹
Casualfood: This indicator has not been recorded yet; harmonisation is being evaluated.



Packaging (pictured: Culinor) fulfils an important protective function and must meet the requirements of customers and the principles of sustainability.

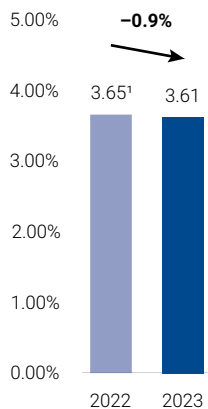
¹ Culinor does not differentiate between complaints relating to food safety and those relating to quality.

Healthy products

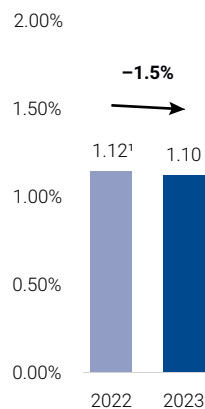
The examples in the Activities section demonstrate that we are making progress in the ongoing improvement of our product range in terms of health aspects. Due to the diverse range of health parameters, it is proving challenging to measure this progress. In the Swiss units, it is possible to determine the average sugar and

salt content as a percentage of the total weight sold. Both KPIs have been further reduced: sugar by 0.9% and salt by 1.5%. It is not yet possible to compile this key figure for Culinor and Casuafood. Harmonisation of this data is being considered as part of the development of the Sustainability Strategy 2025–2030.

Sugar content
(% of sales volume in kg)
ORIOR Group excluding Culinor and Casuafood



Salt content
(% of sales volume in kg)
ORIOR Group excluding Culinor and Casuafood



Culinor and Casuafood: These key figures have not been recorded yet; harmonisation is being evaluated.

Outlook

In the coming year, we will continue our measures in the area of safe and healthy food. On the product side, existing recipes are optimised on an ongoing basis to achieve improvements in taste and nutritional physiology. Our main focus is on further reducing the salt content and additives, and we are also planning to launch new products with health benefits.

In the area of quality management and food safety, we will be increasingly focusing on customer feedback in order to reduce complaints. We want to utilise feedback more effectively to come up with targeted improvement measures and set specific goals. Regular training will continue to be provided as usual.

¹ Restatement (GRI 2-4), for explanation see p. 87.



A large amount of Swiss soybeans are processed at ORIOR's production facilities, in particular for Fredag's high-quality tofu products.

Environmental responsibility

Our ambitions

-25%



By 2025, we want to lower our food waste per kilogramme produced by at least 25% compared with 2018.

Science-based targets



As part of our commitment to science-based targets, we will have set new short- and long-term climate targets by 2025. Our primary ambition is to achieve net zero by 2050.

-15%



By 2025, we aim to reduce our water intensity by 15% compared with 2018.



Food waste and packaging

Ambition 2025

By 2025, we want to lower our food waste per kilogramme produced by at least 25% compared with 2018.

Progress

On track

SDG contribution



GRI 3-3
GRI 306-1

Topic overview

Every day around the world, large quantities of food that are still edible or otherwise usable are disposed of unnecessarily. According to the World Health Organisation, this loss between field and the fork amounts to one third of all food produced annually.

The food resources wasted in this manner place an unnecessary strain on our ecosystems and the climate. Moreover, food loss also has a negative impact on a company's cost efficiency. As a food producer, ORIOR also contributes to the generation of food waste. We are aware of this and are working to steadily reduce ours.

Packaging also has an impact on the amount of food waste generated. Good packaging helps food last longer by protecting it from light, air and contamination, not to mention also making it fit for transporting. At the same time, packaging itself is one of the main contributors to rising levels of resource consumption, higher CO₂ emissions and significant amounts of waste. This is why our ambition is to find a balance and further optimise our packaging in terms of materials and weight while maintaining maximum protection for food products. We are also well aware that customers and consumers are increasingly demanding a shift towards more sustainable packaging. This is a positive and important aspect, because their awareness of packaging when deciding what to buy is also growing.

2023 status



-18.2%

The waste intensity for non-food-related waste (waste volumes per tonne produced) has decreased by around 18% since data collection began in 2019 (ORIOR Group excluding Culinor and Casualfood).



-34.7%

It has been possible to reduce food waste intensity (surplus waste and process waste per kilogramme produced) by over 34% since 2018. This puts us on track to achieve our 2025 ambition of -25% (ORIOR Group excluding Culinor and Casualfood).



Saving food

In 2023, we were able to save food using various initiatives. More than 4,000 meals were distributed via the Too Good To Go platform. In addition, our companies in Switzerland, Germany and Belgium work together with different partners in the area of food donations.

GRI 3-3
GRI 306-1
GRI 306-2

Management approach

Principles, guidelines and commitments

The "Food waste and packaging" field of activity is an integral part of our core business, and addressing it collectively is of central importance. Our decisions can have a positive impact, both economically and for the environment. The aim of our management approach is to minimise waste, particularly food waste, and at the same time promote more sustainable packaging designs.

In the area of food waste, we differentiate between process waste and surplus waste. The former occurs during production, when starting up, stopping and cleaning machinery, or during portioning. A certain degree of process waste cannot be avoided, and the smaller the production volume, the greater the proportion of process waste. Surplus waste includes raw materials that cannot be processed as well as semi-finished and finished products that have to be disposed of, e.g. due to a decline in demand, minor defects, or

discontinuations. Effective production, inventory and sales management is therefore crucial not only for fine-tuning delivery capacities but also for reducing the amount of waste disposal.

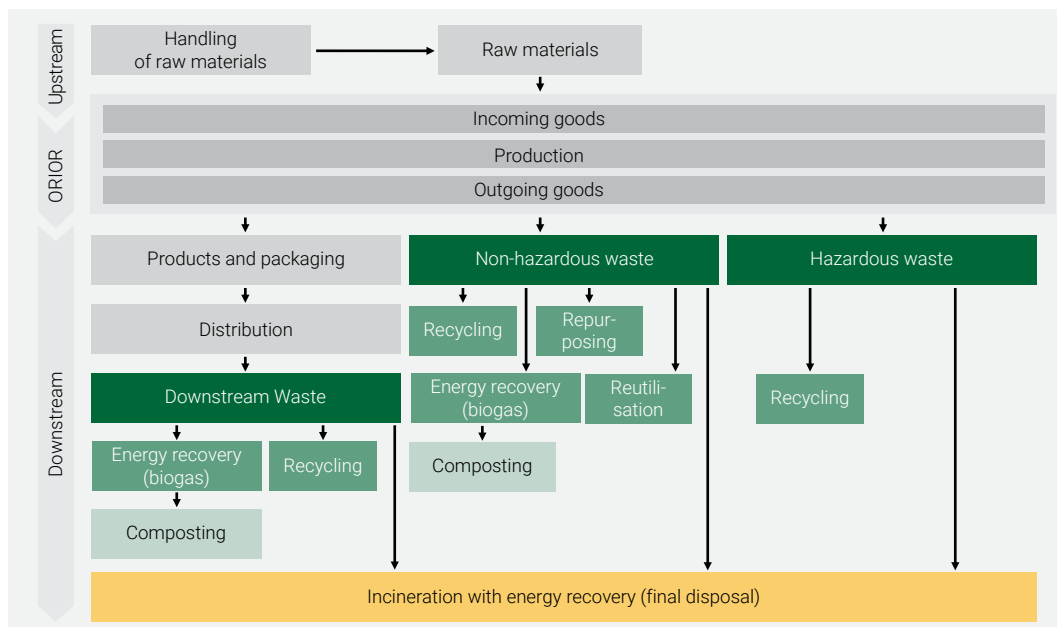
When it comes to packaging, we are guided by the 3Rs approach (reduce, recycle, replace): material savings through lighter or less packaging ("reduce"), using recycled or recyclable materials ("recycle"), and incorporating renewable alternatives to plastic ("replace"). All of our competence centres are continuously testing or implementing more sustainable options.

Process and recyclables flow

We systematically document our companies' waste streams. Our disposal process for recyclables and waste ensures eco-friendly and economical sorting, segregated collection, cost-effective transport, and the proper disposal and recycling of materials. We are supported in this by an external recycling management company, with whom we and our Swiss companies have been working closely for several years.

GRI 306-1
GRI 306-2

Process flow of materials, recyclables and waste



Responsibilities

The reduction of food waste and waste management are overseen primarily by the Operations Managers and Technical Heads Champion Groups and are based on annually agreed targets. All surplus waste must be approved by the operations managers. The reduction of food waste is also one of the five ESG targets included in the long-term variable compensation programme for our top management.

The Packaging sourcing Champion Group is responsible for sustainable packaging. Cooperation between our Swiss and international competence centres has been strengthened within this group. The sales teams and marketing departments also play a significant role in the areas of food waste and packaging, as even before the actual production process takes place, crucial groundwork is laid through defining minimum ordering volumes, delivery cycles and packaging design.

Risks, opportunities and due diligence

High rates of food waste and non-sustainable packaging can result in financial risks for ORIOR. Although it is not possible to completely avoid food waste during production, it does indicate an inefficient use of resources, which can have a negative impact on cost efficiency. In the food industry in particular, where margins are very tight, even small fluctuations in waste volumes can have a major financial impact. This is why we are heavily focused on efficiency in all of our units and across all process steps. Stricter requirements regarding sustainable packaging are also being demanded by customers and from a regulatory perspective. Nevertheless, packaging also offers opportunities. If it is designed sustainably, it not only fulfils its critical function in terms of durability and protection, but can also score points with our customers.

We fulfil our responsibility in the area of food waste and packaging by defining annual targets and monitoring their progress using various control parameters. The actual quantities of waste are closely monitored and regularly discussed with the responsible employees. Countermeasures are initiated if the waste volume or the control variables show a negative trend or if the

defined targets are not met. Later in this chapter we report on the measures, their effectiveness, and how the key figures are progressing.

Optimising internal processes

We are continuously optimising our planning and employ solid communication processes between production and sales/marketing to ensure that unnecessary surplus waste is avoided to the greatest degree possible. Smoothly functioning internal processes, such as for the efficient management of deep-freeze storage and minimum shelf-life checks, are an important factor. Last but not least, another essential point is how well all employees are sensitised to the issue of waste and how carefully they work to maximise the use of materials, which is why the topic is also regularly addressed in training sessions.

When it comes to process waste, order quantities, production volumes, and the diversity of the product portfolio are important factors influencing the continuous reduction of waste volumes. Regular dialogue with our customers is central to addressing these issues. It is also important to strike a good balance between the aspects of innovation and optimised volume production. Our strong innovation culture is crucial for ORIOR's success and survival because of the market's very high innovation dynamics, especially in the fresh convenience sector. Nevertheless, developing new products leads to relatively high numbers of rejects in the test phases. To minimise this, we try to only initiate actual test production runs with those products that show significant potential or for which we have already received firm commitments from customers.

Technical progress

In some areas, waste can be reduced through technical optimisations. When sourcing new production systems, the amount of production waste generated and overall resource efficiency are important criteria to keep in mind. Our technical heads carry out regular analyses to improve the existing mechanical infrastructure with the aim of reducing rejects, e.g. by improving conveyor belts or adjusting cutting sizes of the items being produced to decrease trimming losses.

GRI 3-3
GRI 306-2

Activities 2023

Reusing side streams and surpluses

Whenever possible, we process any surpluses or side streams (dough scraps, sausage trimmings, etc.) internally. For example, Rapelli processes its own trimmings back into sausage meat, and Pastinella uses trimmings from ham and sausage specialities or raw material surpluses from other subsidiaries to make its

fillings. When we have surpluses of finished products or there are minor defects that are absolutely harmless to health, we either donate them to charitable organisations such as "Tischlein deck dich", "Schweizer Tafel", "Tavolino Magico" and "Caritas", or we sell them at reduced prices through Too Good To Go or in our factory shops. Casualfood works with the German platform Foodsharing.de to prevent surplus waste, while Culinor collaborates with the Belgian Voedselbank.

More sustainable travel gastronomy at Casualfood



At Casualfood, our competence centre specialising in travel gastronomy in Germany, we are currently undertaking a great deal in the area of sustainability. Since 2022, we have had a partnership with Foodsharing.de, an organisation that actively works to combat food waste. Originally launched as a pilot project in Frankfurt, it has now been successfully extended to all locations. Various projects were also pursued in the area of packaging, including increasing the percentage of reusable solutions.

Packaging innovation at Rapelli

At Rapelli, the use of a new type of separable paper packaging was further expanded. The plastic wrapping around the product can be effortlessly removed from the paper packaging, making more than 70% of the packaging weight recyclable. The same principle will also be used for the Migros Bio Lasagne from 2024 onwards. The innovative lasagne packaging is not only separable, but also suitable for the oven and microwave. In addition, the thickness of the plastic was reduced even further. Thanks to these same measures, the amount of plastic used was lowered by over 10,000 kilogrammes in the reporting year. With such intensive efforts, we are confident that Rapelli will continue to achieve its targets in the area of packaging in the coming year.



Using incentives wisely at Pastinella



Pastinella succeeded in significantly reducing its internal food waste volumes in the year under review. This was due in part to new incentive structures that were introduced in 2023. In addition to productivity and accident figures, food waste quantities were introduced as monthly targets, meaning that all production employees receive a financial bonus if they are reached. This is paid out in addition to the existing salary and provides an extra monetary incentive to reduce food waste.

GRI 3-3
GRI 306-2

Evaluation 2023

Our strategic objective, which we have been reporting on in detail since 2018, focuses on food waste. In the case of ORIOR Switzerland, we also provide information on other waste categories with the aim of full disclosure and GRI compliance. We will decide on future targets and measurement methods in the area of food waste and packaging as part of the development of the Sustainability Strategy 2025–2030.

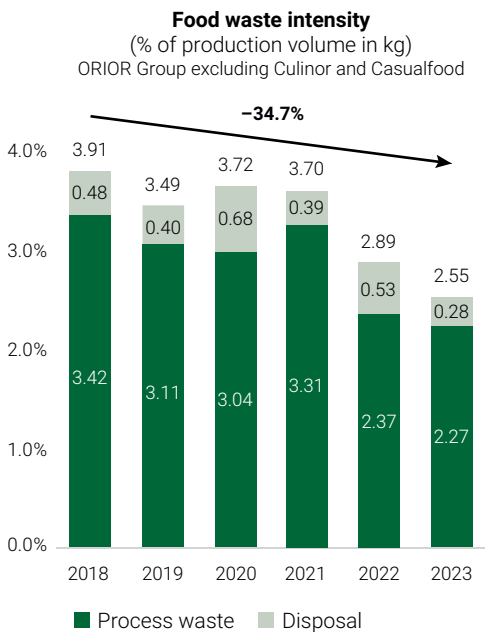
Food waste

ORIOR Switzerland measures its food waste using two different categories: process waste (e.g. leftover dough scraps from ravioli production, trimmings when cutting pâtés, and vegetable peelings) and surplus waste (disposals due to a decline in demand, minor defects, and discontinuations). We are currently on track to reduce food waste by 25% by 2025. In the previous reporting period, the planned expansion of the scope of consolidation to include Gesa had a positive impact on the food waste balance sheet, and we were able to continue this positive trajectory in the current reporting

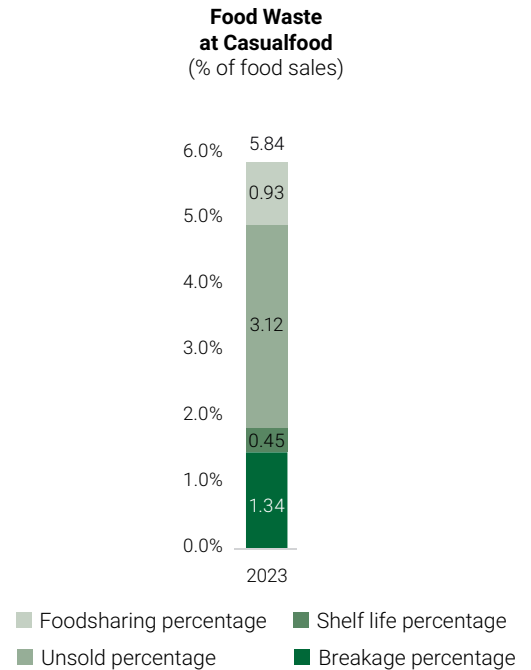
year. The amount of food waste has once again fallen by more than 10%. At our Swiss competence centres, the described optimisations, particularly in the area of planning and process simplification, have been one contributing factor to this progress. In addition, new financial incentives that are directly linked to the reduction of food waste have shown to be effective.

Since 2023, we have also been collecting food waste data for our two subsidiaries outside of Switzerland, Culinor and Casualfood. For the former, the food waste flows can also be calculated in relation to the production volume. Given that waste is somewhat higher in its convenience-oriented business segment, the consolidated view of food waste intensity increases from 2.55% to 3.12% if Culinor is included.

The same indicator is not suitable for Casualfood because it has very low production volumes due to its retail-based business model. Instead we report the food waste data as a proportion of total sales. Altogether, the amount of food waste adds up to 5.84% of food sales. The breakdown is illustrated in the following diagram.



Consolidated figure including Culinor: 3.12%.
Casualfood: Food waste amounts to 5.84% of food sales (different categorisation, see text and graph on the right).



Steadily decreasing our food waste remains a challenge, as internal and external market and production fluctuations can very rapidly affect the amount of waste generated. Furthermore, last-minute order changes by our customers continue to pose difficulties. Our extremely diverse product portfolio also tends to have a negative impact on this area. We are not shying away from this challenge and will persist in our efforts to reduce food waste further, as this is one way of contributing to the corresponding SDG and meeting the objectives of the federal government's industry agreement (reduction of 50% by 2030).

that is largely repurposed. Over 95% of the remaining waste, including metal, electrical waste and soil, is repurposed, while the rest is incinerated. In Germany, a negligible proportion (about 1%) of waste may be deposited in landfills.

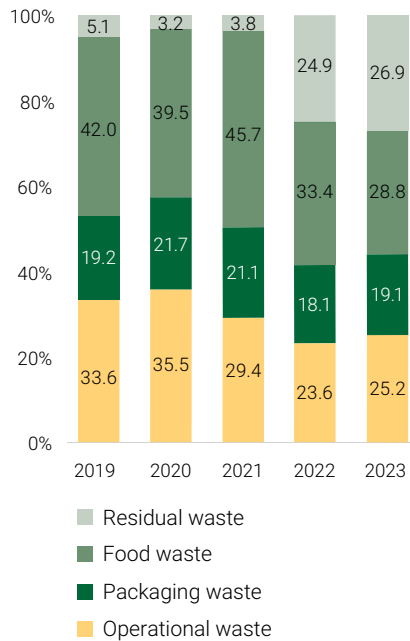
In 2022, the composition of waste changed due to the inclusion of Gesa in the scope of consolidation. Since Gesa mainly processes vegetables, which are washed internally, a large amount of soil, mud and stones accumulates, which is assigned to the "residual waste" category. There were only minor changes to the amounts in the year under review. It was possible to significantly lower the proportion of food waste, which was due to a substantial reduction in pomace waste at our fruit and vegetable processing companies Biotta and Gesa. This decrease led to a slight percentage increase in the other waste categories. In absolute figures, however, a reduction was recorded in all categories in the reporting year.

GRI 306-1
GRI 306-2
GRI 306-3
GRI 306-4
GRI 306-5

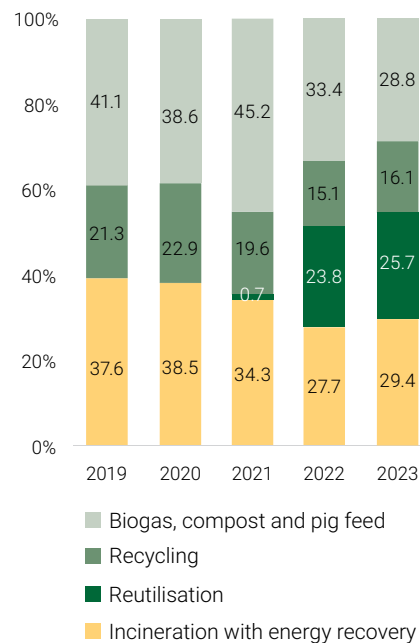
Total waste

The waste categories at ORIOR (excluding Culinator and Casualfood) include operational waste, packaging waste, food waste and residual waste. Operational waste mainly consists of mixed and contaminated packaging and bulky refuse. Packaging waste includes separable materials such as paper, cardboard, glass, wood and plastics. Food waste is organic waste

Composition of waste (%)
ORIOR Group excluding Culinator and Casualfood



Waste by disposal method (%)
ORIOR Group excluding Culinator and Casualfood



Culinator and Casualfood: These key figures have not been recorded because these two units were not yet included in the Sustainability Strategy 2018–2025. Harmonisation of the key figures will be reviewed in 2024 when the Sustainability Strategy 2025–2030 is drawn up.



More than two thirds of the waste produced in our companies is repurposed in one way or the other.

ORIOR monitors the proportions of the disposal methods that are used when waste is produced. These can be categorised as follows:

- **Biogas, compost, pig feed:** e.g. supplying operational waste to a biogas plant.
- **Recycling:** paper, cardboard, used glass, PET plastics, etc., which are recycled and reprocessed into new (packaging) materials.
- **Reutilisation:** e.g. polystyrene, which is shredded and reused as filling material.
- **Incineration with energy recovery:** mixed operational waste for incineration.

All of the waste generated at ORIOR is recycled or disposed of outside our sites. The majority of it is repurposed, e.g. recycled, processed into biogas or composted. In the year under review, this accounted for 70.6% of the total volume of waste, representing a slight decrease compared with the previous year. The main reason for this is that it has been possible to reduce food waste more than operational waste, which means that incinerating the latter now accounts for a greater proportion of the total. Only 0.13% of the repurposed waste was categorised as “hazardous” and disposed of separately. This usually includes such things as electrical appliances and motor oil. A total of around 29.4% of our waste was sent for disposal. As in previous years, almost 100% of this waste was non-hazardous. The quantities of solvents disposed of in this category were so small that they are not included in the statistics as hazardous waste.

Outlook

We are continuing our ongoing efforts in the area of food waste. Last-minute changes to orders and quantities are challenging in terms of reducing food waste, so we want to intensify our cooperation with our customers and promote mutual understanding. In the reporting year, several customers invited us to workshops in order to work on potential improvements together. These and similar approaches to searching for solutions beyond our own value chain together with the relevant partners are very welcome, and we also proactively initiate them. Moreover, internal cooperation between sales and production is to be enhanced further. On the production side, we will continue to assess the optimisation potential of individual lines on a step-by-step basis. Beyond this, we are pressing ahead with our efforts to improve production and inventory management as well as our forecasting system.

We will continue to tackle the topic of packaging at various levels. The focus areas here include rolling out paper-based packaging concepts to other product ranges and continuing efforts to reduce the thickness of plastic packaging, which will result in material savings.

Furthermore, we are expecting additional impetus from the newly founded International Packaging Champion Group, whose task it is to identify and implement potential packaging optimisations. Last but not least, we will also keep working on consolidating our product range in order to achieve even greater efficiency in the area of packaging.



Climate and energy

Ambition 2025

As part of our commitment to science-based targets, we are setting new short and long-term climate targets from now until 2025. Our primary ambition is to achieve net zero by 2050.

Progress

On the right path

SDG contribution



GRI 3-3
GRI 302-3

Topic overview

Climate change is one of the greatest challenges of our time. We are working to minimise our impact in this area by developing and implementing effective climate targets.

According to the [Intergovernmental Panel on Climate Change](#) (IPCC), food production – from farmers all the way to consumers – is responsible for around 30% of global greenhouse gas emissions. The biggest contributor to this by far is agriculture, e.g. through livestock production and crop farming. However, greenhouse gases are also emitted during the processing of food, e.g. in manufacturing and while maintaining the cold chain during storage and transport. ORIOR is very conscious of its responsibilities and works continuously to shrink its climate footprint. With this goal in mind, we have committed ourselves to developing and pursuing ambitious, science-based climate targets.

2023 status



Science-based climate targets

ORIOR officially committed itself to science-based climate targets in the summer of 2023. As part of a comprehensive project, short- and long-term ‘science-based targets’ are being developed that underscore our ambitions. The targets will be published in the first half of 2025 at the latest.



CDP B rating

CDP, the world’s leading rating organisation for climate issues, recognises our commitment to combating climate change and has awarded us with a B rating (scale of A to D). ORIOR’s favourable rating, the requirements of which are steadily being raised, was thus confirmed for the third time in a row, and ORIOR continues to rank above-average for the food industry (B-). The documentation submitted was published for the first time on the CDP website.



Climate protection contribution

Climate protection projects are an important part of any climate strategy. ORIOR has been funding climate protection projects in collaboration with the Myclimate Foundation since 2022. The amount of funding corresponds to the amount of greenhouse gases that we emit from operations at our Swiss competence centres.



-78.7%

ORIOR (excluding Culinor and Casualfood) has lowered its Scope 1 and Scope 2 emissions by 78.7% since 2018. Alongside efficiency measures and modernisations, a particularly important driver in this reduction was switching all of our Swiss competence centres over to more sustainable hydroelectricity. Energy intensity has also improved by 30.0% since 2018.

GRI 3-3
TCFD 4.C.

Management approach

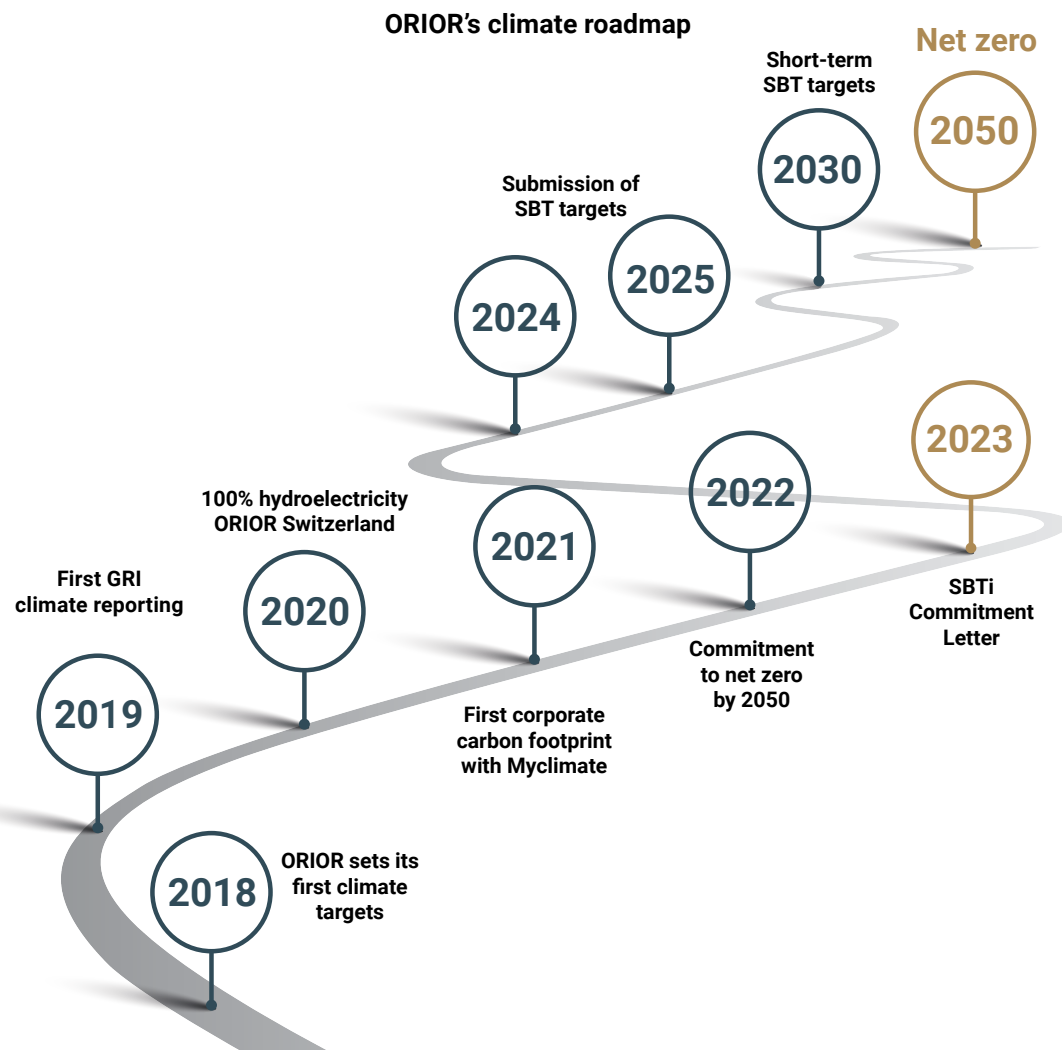
Principles, guidelines and commitments

Greenhouse gas emissions are the central focus of our Climate and energy field of activity. Even though the majority of emissions are generated in agriculture, the processing of food also produces emissions, e.g. through energy consumption in manufacturing and in ensuring the cold chain during storage and transport. ORIOR's policy for these emissions is to reduce them to a minimum.

When it comes to protecting the climate, we fulfil both voluntary and regulatory obligations. In conjunction with the Swiss CO₂ law, all of our Swiss companies have entered into target agreements with the federal government to reduce emissions. We are also committed to science-based climate targets and to achieving net zero by 2050. In order to fulfil the new regulatory re-

porting requirements, we now report in detail on topics such as climate risks and emissions; see also the new TCFD index in the appendix. These efforts are helping us meet the diverse requirements and obligations facing us in the Climate and energy field of activity.

In Scopes 1 and 2, i.e. our own operations, we carry the greatest responsibility but at the same time have the greatest potential for influence. Our focus here is on future-oriented site development. This is an ongoing process for ORIOR, and one that not only needs to be actively managed and implemented but also requires major investment. Energy efficiency in production is another key starting point. We are achieving steady improvements by modernising our facilities and equipment, designing our product range, and using forward-looking planning. Ultimately, there is no way around the inclusion of renewable energies to reduce emissions. Whether it is switching from heating oil



to woodchip or from grey to green energy, ORIOR is pursuing the principle of continuously increasing its proportion of renewable resources in financially viable increments.

Despite our greatest efforts, greenhouse gases continue to be emitted. For the Swiss units, we apply a cost model based on the "polluter pays" principle. By setting an internal greenhouse gas price, we create incentives for our production facilities to further reduce their own emissions. We use the thus generated resources to finance climate protection projects in collaboration with the Myclimate Foundation. Our aim with these projects is to offset as many emissions as are generated by the operations of our Swiss competence centres. Furthermore, we calculate the product carbon footprint of certain product lines and also compensate for these emissions. The climate protection projects we support are certified according to international standards, such as the Gold Standard, to ensure that the projects actually have a real savings effect.

With regard to Scope 3, i.e. all indirect emissions, ORIOR is aware of the relevant quantities of greenhouse gases that occur in the upstream stages of its food production value chain. By carrying out our first Scope 3 assessment in the reporting year, we have now laid the foundations for recording these emissions in the future as well.

Responsibilities

The overall responsibility for achieving our climate goals lies with the Executive Committee and top management. The key figures on energy consumption, through their integration into the performance assessment, form a component of the remuneration system for the management boards of the competence centres and the Group's top management. As mentioned previously, the greatest and most effective lever for improvement lies in our site development projects. Due to the high investment sums involved and the far-reaching effects, site development projects are planned at the highest operational level and authorised by the Executive Committee and the Board of Directors.

On an operational level, the topic of climate is guided and driven forward by the Sustainability Team and, in particular, by the Operations Managers and Technical

Heads Champion Groups. The development and marketing teams also have an important role to play, as the profile of our product range and the raw materials used for it are important for improving our CO₂ footprint. We want to make progress in this area by paying closer attention to environmental factors when designing our product range and selecting the raw materials we use.

Risks, opportunities and due diligence

Climate change brings with it the long-term risk of unstable supply chains due to extreme weather events. At the same time, regulatory requirements are constantly being tightened. Our production processes require a considerable amount of energy, which means that we are affected by fluctuations on the electricity market and the associated energy costs. The past few years have reminded us how volatile costs can be due to geopolitical and global economic challenges. For these reasons, we have decided to further strengthen our risk management with regard to climate as well as increase transparency. For example, our information submitted to CDP can now also be viewed on their website. Additional information on the structure of the management process in connection with climate-related risks can be found in the section on ESG risk management (p. 16).

However, the risks are also counterbalanced by opportunities. For instance, promoting renewable energies can reduce dependence on the electricity market. Our efforts in the area of food waste can save resources, reduce greenhouse gas emissions, and increase cost efficiency. Moreover, we are able to respond to customer needs by producing climate-friendly products.

We are fully aware of our responsibility and address these issues with the rigour they deserve. To this end, we set ourselves effective climate targets, take necessary measures, and monitor developments closely using key figures. The key figures for energy consumption are an integral part of our monthly internal reporting. If indicators do not develop as planned, the underlying causes are analysed and measures introduced. We also fulfil our due diligence obligations in the factories, e.g. by carrying out regular inspections of production lines. This allows efficiency problems such as potential leaks to be identified, thereby avoiding unnecessary emissions.

TCFD 2.A.
TCFD 3.A.
TCFD 3.B.



Not far from Lake Davos, traditional Albert Spiess Bündner specialities are dried at 1500 metres above sea level.

Site development, equipment and buildings

Site development is an ongoing process for ORIOR that not only needs to be actively addressed and implemented but also requires major investment. One example is the decommissioning of outdated buildings. In the past, this has enabled us to significantly improve emissions from production sites, increase logistical and transport efficiency, and improve even more the utilisation of production capacity.

At the same time, we are increasing energy efficiency at our sites thanks to ongoing investments in the maintenance and modernisation of our production equipment and buildings. We can also reduce energy consumption by upgrading the insulation and lighting, along with heating, ventilation and cooling systems. In addition, the efficiency parameters of new machinery are always assessed as a key criterion before procurement.

With our cooling systems, both energy efficiency and the type of refrigerant used are relevant factors. Certain agents still in use today present a considerable risk for increasing global warming. Stricter regulations will come into force in Switzerland from 2030 onwards. As of that date, operating cooling systems with refrigerants that have a high global warming potential will be prohibited. We work with external experts to further prevent, rapidly detect and repair leaks.

Implementation of the target agreements together with the federal government

Companies that enter into a target agreement with the federal government to reduce emissions within the

framework of the CO₂ Act and implement corresponding efficiency measures are exempt from the CO₂ levy. All of our Swiss competence centres participate in the corresponding EnAW (Energy Agency of the Swiss Private Sector) programme. EnAW consultants are important partners, as regular energy check-ups are carried out with their help and company-specific measures are developed and implemented.

Our collaboration with EnAW was continued in 2023, and many of the activities described below were implemented within this framework. All of the competence centres submitted their monitoring reports in the spring of 2023. These reports show that the large majority of the target agreements with the federal government were met by the end of 2022. The current target agreement period will run until 2024. The new CO₂ Act should come into force as of 2025, and a new target agreement period will begin.

Energy efficiency and consumption

We are constantly improving the energy efficiency and consumption of our production lines, e.g. by fine-tuning the operating times of the equipment and optimising temperature settings during the manufacturing processes. We also focus on heat and cold generation, as this incurs high energy consumption for food manufacturers. Making optimal use of residual heat from cooling processes can save a great deal of energy during heat production. We can see further potential for improvements in this area.

Our diversified and constantly developing product range combined with often tight delivery cycles place certain limits on our efficiency efforts as manufacturing different product variants in smaller batches leads

to a relatively higher energy expenditure. Our planning accuracy is directly dependent on volume agreements and delivery cycles, so we will be continuing to strengthen direct dialogue with our customers in this regard.

GRI 3-3

Activities 2023

Comprehensive carbon footprint for the entire ORIOR Group

Carbon footprints are the basis for setting consumption-oriented incentives and targets and for deriving concrete measures. Corporate carbon footprints can vary in scope, depending on whether they only include the company's own operations (Scope 1 and 2) or the upstream and downstream value chain as well (Scope 3). ORIOR has been calculating carbon footprints for all of its competence centres at a company level for years.

The year 2023 marked a milestone in our climate accounting. In conjunction with our commitment to science-based climate targets, we have calculated a carbon footprint that includes all our companies and the entire value chain. In particular, our first-ever comprehensive calculation of Scope 3 is of huge importance to us because, as a food processing company, the majority of our greenhouse gas emissions are generated in upstream agriculture. The associated data collection was a time-consuming and complex process, which is why we called on an external team of specialists for support. Thanks to this collaboration, we were able to systematically compile the necessary information from categories such as purchased goods, upstream and downstream transport logistics, and business trips. When data was not available or would be disproportionately time-consuming to collect, the emissions were modelled by the external partner using a recognised database. The new corporate carbon footprint has been available since the beginning of 2024 (see section "Evaluation").

Thanks to this endeavour, we now have a solid basis for setting ourselves science-based climate targets and using them to formulate effective measures.

ORIOR sets itself science-based climate targets

By signing the Paris Agreement, Switzerland has committed itself to significant emission reductions. The overarching target is net zero by 2050, and the efforts of individual companies will play a decisive role in the realisation of these goals. ORIOR submitted its SBTi Commitment Letter in the summer of 2023, thus putting its climate targets on a scientific footing. The reduction path to net zero is calculated on the basis of existing emissions, after which the reduction targets are developed in accordance with the scientific requirements and effective measures are derived.

The target development process has begun with the calculation of the corporate carbon footprint for the base year 2022 and is expected to take around two years. The greatest challenge was the development of the required data base. As a food processor, an in-depth examination of the new SBTi standards for companies in the FLAG sector (Forest, Land, Agriculture) is also necessary. This results in separate targets for emissions from agricultural and non-agricultural processes. Based on the above, we expect to submit concrete short and long-term targets to SBTi in the first half of 2025.

TCFD 4.C.

GRI 3-3
TCFD 4.A.

Evaluation 2023

We further increased the transparency of our climate reporting in the year under review. In addition to the established reporting of Scopes 1 and 2 along GRI indicators, Scope 3 – our upstream and downstream supply chain – was recorded for the first time in its entirety and Group-wide. The parallel presentation of previous indicators such as energy and greenhouse gas intensity and the new comprehensive carbon footprint at Group level is intended to give our stakeholders as complete a view of emissions as possible.

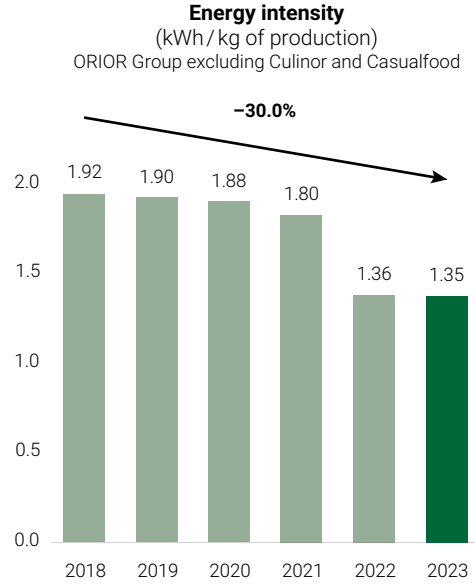
Energy efficiency and greenhouse gas intensity of Scopes 1 and 2

Energy intensity stagnated at the previous year's level of 1.35 kWh per kilogramme produced in the reporting year. Although many of our subsidiaries made significant progress in terms of absolute energy consumption, this was offset at some sites due to lower production volumes.

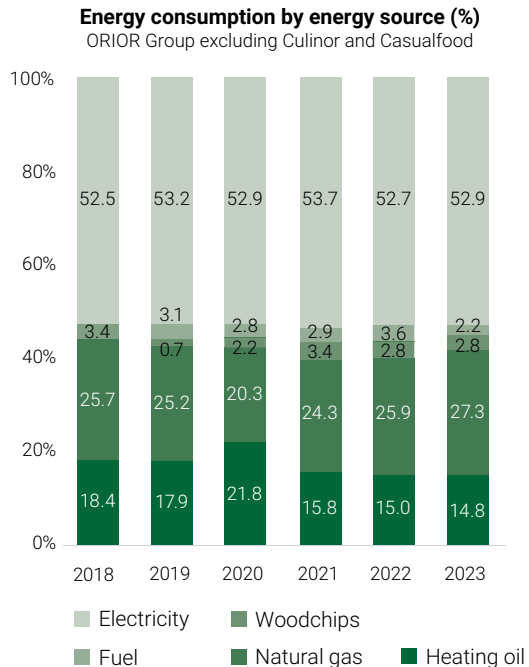
We recorded the energy consumption of our German and Belgian subsidiaries as well in 2023. Culinor's energy intensity can be measured using the same indicator as the previous scope of consolidation. At 1.54 kWh/kg, it is slightly above the Swiss average, which can be explained by the product mix. Due to the low production volume at Casualfood, we calculate its energy consumption per m² of energy reference area, which amounts to 208.4 kWh/m².

In terms of consumption, we report the various energy sources separately. The percentage of energy consumption from natural gas increased slightly, from 25.9% to 27.3%, while fuel consumption was reduced to 2.2% (previous year: 3.6%). The other energy sources saw only minor shifts in the year under review. It is also evident that electricity has consistently accounted for around half of our energy consumption over the years, making it all the more important that we purchase climate-friendly electricity.

GRI 302-3

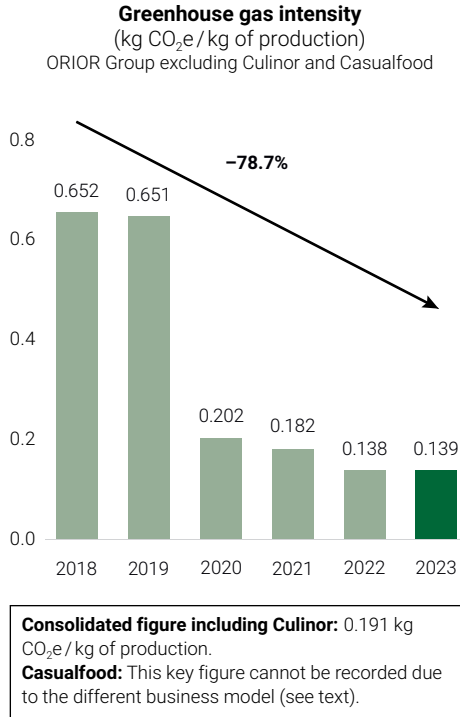


Consolidated figure including Culinor: 1.40 kWh / kg of production.
Casualfood: 208.43 kWh / m² (see text).



ORIOR Group including Culinor and Casualfood: 9.9% heating oil, 35.8% natural gas, 1.8% woodchips, 2.7% fuel, 49.7% electricity.

GRI 305-4



Greenhouse gas intensity also stagnated in 2023 in line with energy intensity and amounted to 0.139 kg CO₂e per kilogramme produced. As was the case with energy efficiency, this was primarily due to slightly lower production volumes with stagnating energy consumption. The long-term trend, however, is positive and consists of energy efficiency on the one hand, and the CO₂ intensity of our energy sources on the other. Since 2018, we have reduced emissions (per kg of product) by over 78.7%, with a crucial step being realised in 2020 with the Swiss competence centres switching to climate-friendly hydroelectricity.

If the greenhouse gas intensity is examined with Culinor included, the value for the reporting year increases from 0.139 to 0.191 kg CO₂e/kg of production. This is mainly due to the natural gas and grey energy that are still being utilised at Culinor. Over the next few years, Culinor plans to switch electricity over to green as well. Owing to the different business model in use, Casualfood is not yet included in the greenhouse gas intensity/kg of production but is factored in to the overall footprint (see next page). The latter allows climate-friendly measures to be derived for Casualfood as well.

Refrigerants, which are critical for our food processing companies, also play an important role in the context of climate protection. We have been recording emissions from refrigerants on a consolidated basis since 2020 and report them in kg of CO₂e per kilogramme of food produced. In the year under review, this figure rose by 9.5% to 0.085 kg CO₂e per kilogramme produced (excluding Culinor and Casualfood). This rise is due to various maintenance tasks that were carried out, among other things. In the coming years, we will work towards making improvements in this area and further optimising our environmental impact.

Complete carbon footprint for 2022 and 2023

ORIOR signed the SBTi Commitment Letter in the summer of 2023. We have thus committed ourselves to net zero by 2050 and are setting science-based emission reduction targets to achieve this goal. As part of the process of establishing our baseline, we have analysed the complete carbon footprint across our entire value chain for the very first time. The 2022 financial year was defined as the base year, meaning that carbon footprints for 2022 and 2023 are now available. The following table displays the emissions of the entire ORIOR Group across all three scopes:

Greenhouse gas emissions of the ORIOR Group¹

GRI 305-1
GRI 305-2
GRI 305-3
GRI 305-4
TCFD 4.A.
TCFD 4.B.

	Scope explanation	2023, t CO ₂ e	2023, %	2022 ² , t CO ₂ e	2022 ² , %
Scope 1	Direct greenhouse gas emissions: emissions from operational facilities and company vehicles	15,811	2.3%	16,893	2.5%
Scope 2	Indirect energy-related greenhouse gas emissions: Electricity consumption of our sites and electric/hybrid vehicles	5,261	0.8%	5,112	0.8%
Scope 3	Other indirect greenhouse gas emissions: Emissions from upstream and downstream processes	654,680	96.9%	654,753	96.7%
Scope 3.1	Greenhouse gas emissions from purchased goods and services	604,456	89.4%	600,191	88.7%
Scope 3.2	Greenhouse gas emissions from capital goods	9,365	1.4%	12,463	1.8%
Scope 3.3	Greenhouse gas emissions from fuel- and energy-related activities	4,523	0.7%	4,637	0.7%
Scope 3.4	Greenhouse gas emissions from upstream transportation and distribution	19,354	2.9%	20,266	3.0%
Scope 3.5	Greenhouse gas emissions from waste generated in operations	1,410	0.2%	1,443	0.2%
Scope 3.6	Greenhouse gas emissions from business travel	187	0.0%	216	0.0%
Scope 3.7	Greenhouse gas emissions from employee commuting	2,077	0.3%	2,305	0.3%
Scope 3.8	Greenhouse gas emissions from upstream leased assets	Not relevant for ORIOR.			
Scope 3.9	Greenhouse gas emissions from downstream transportation and distribution	277	0.0%	297	0.0%
Scope 3.10	Greenhouse gas emissions from the processing of sold products	4	0.0%	4	0.0%
Scope 3.11	Greenhouse gas emissions from the use of sold products	Not taken into account according to the Greenhouse Gas Protocol.			
Scope 3.12	Greenhouse gas emissions from the end-of-life treatment of sold products	12,931	1.9%	12,809	1.9%
Scope 3.13	Greenhouse gas emissions from downstream leased assets	Not relevant for ORIOR.			
Scope 3.14	Greenhouse gas emissions from franchises or concessions	Not relevant for ORIOR.			
Scope 3.15	Greenhouse gas emissions from investments/joint ventures	96	0.0%	122	0.0%
Total		675,752	100.0%	676,757	100.0%
		2023		2022	
		t CO₂e/CHF m		t CO₂e/CHF m	
Emissions intensity	Total emissions in relation to sales	1,051		1,063	

¹ Greenhouse gas emissions were consolidated using the operational control approach and include all ORIOR companies. This methodological approach is based on internationally recognised standards (ISO 14064, GHG Protocol, CDP, GRI) and covers all climate-relevant greenhouse gases. Scope 2 emissions were calculated using a market-based approach. Biogenic emissions were not taken into account. The data basis for the calculations (emission factors) originates from the Myclimate Release 0.2 standard (based on ecoinvent 3.6, 3.8, 3.9) and the IPCC 2013 assessment method (GWP 100a).

² In contrast to the figures published in the previous report, the data presented here also includes our Culinor and Casuaflood subsidiaries.

As expected, Scope 3 accounts for the largest share of emissions at almost 97%. This high percentage is typical for the food industry with its relatively emissions-intensive upstream value creation steps and is comparable with other companies in the sector. At the same time, over the past six years we have focused the majority of our efforts on reducing Scopes 1 and 2, enabling us to lower these emissions so that they now constitute an even smaller share within the overall context. There was only a very slight reduction in absolute emissions from 2022 to 2023. Considered in relation to sales, however, we have succeeded in reducing emissions by 1.1%. In the following sections, we outline the details of the emission drivers in the individual scopes and what has changed between the two years:

- Scope 1: Greenhouse gas emissions in Scope 1 account for 2.3% of the total footprint and are generated by our operational facilities and company vehicles. The latter are only responsible for a small percentage, with the main drivers being emissions from the combustion of fossil fuels for heating and emissions from refrigerant leakage. Overall, Scope 1 emissions fell by 6.4%, primarily as the result of the mentioned measures to increase efficiency and promote renewable energy sources. In the future, we will continue to reduce Scope 1 emissions through site development, modernisation of our facilities, and decarbonisation of our manufacturing processes.
- Scope 2: Scope 2 greenhouse gas emissions account for 0.8% of our emissions. These include the emissions from our purchased electricity, the bulk of which comes from renewable sources. The stagnation in energy intensity described on page 53 is also reflected in these figures. Scope 2 emissions remained stable between 2022 and 2023. In the future,

we expect to see an improvement in this area, too, as more sites are converted from conventional to green energy sources.

- Scope 3: This category of emissions is not yet included on the previous pages relating to energy efficiency and greenhouse gas intensity. Almost 90% of ORIOR's total emissions come from purchased goods and services (sub-category Scope 3.1), e.g. from equipment used in agriculture, methane emissions from livestock farming, or the transportation of materials to our direct suppliers. This high percentage in Scope 3 is very typical for a company in the food industry. According to the climate strategy of Switzerland and the EU, food manufacturing is one of the sectors whose emissions are the most difficult to reduce. Other relevant sources of emissions in Scope 3 are transportation to our sites and to our customers (2.9%), downstream emissions from waste generated by products sold by us (1.9%), and indirect emissions from capital goods (1.4%).

Scopes 1 and 2 comprise our integrated value creation steps, which means that we have the greatest influence on these two categories and also bear the greatest responsibility for them. Our commitment to SBTi entails setting ourselves short and long-term reduction targets not only for Scopes 1 and 2, but also for Scope 3. We have now embarked on this endeavour. Over the next few months, our greenhouse gas footprint will be analysed in more detail to provide a basis for deriving target paths, reduction scenarios, and measures (see also p. 52). During the target-setting process, we will continue to work on continuous improvement, as the ultimate goal of net zero by 2050 has now been set.

Outlook

We will continue working on our project to define science-based climate targets in the coming reporting year. Whilst this represents a milestone, it also marks the beginning of a longer journey. The concrete targets will be developed over the course of next year and submitted to SBTi for validation by the first half of 2025 at the latest. In order to achieve the targets, the next step for us will be to define specific measures and then implement them. As of now, a comprehensive Group-wide corporate carbon footprint will be published annually. The aim is for the quality of the underlying data and thus the overall climate accounting to improve from year to year, which should, for example, also steadily reduce the amount of modelling used wherever possible.

Of course, the operational implementation of climate and energy measures will also be driven forward centrally at our production sites in 2024, mainly in the form of site development and energy efficiency projects. These include such things as plans to replace refrigeration systems with more environmentally friendly alternatives at Culinor and a switch to green energy at our international competence centres. Progress is also being made in the field of photovoltaics. The feasibility of solar cells for energy generation is being tested at Gesa in Germany. Additionally, ORIOR is relocating its headquarters within the city of Zurich to a newer property that is already equipped with a photovoltaic system.



Efforts in the area of climate protection also contribute to the preservation of the mountain world.



Water

Ambition 2025

By 2025, we aim to reduce our water intensity by 15% compared with 2018.

Progress

On track

SDG contribution



GRI 3-3

Topic overview

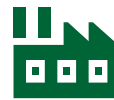
Clean water is a vital resource for every person and ecosystem on this Earth. Global water demand has been increasing for many years, with one consequence being that over two billion people today do not have access to clean drinking water.

Water plays a key role in the food industry. On the one hand, agriculture accounts for almost 70% of the world's freshwater consumption, which is why ORIOR focuses on sustainable cultivation when procuring raw materials (see section on "Sustainable raw materials and animal welfare", pp. 21 – 32). On the other hand, food production also requires considerable amounts of water at times, such as for cleaning and manufacturing processes. We consider it our duty to do whatever we can to minimise any potential negative effects. We are not only addressing water consumption, but also the environmentally friendly disposal of our wastewater, with a focus on the most ecological wastewater management possible.

2023 status

 **-30.5%**
2025 target achieved

During the year under review, the ORIOR Group (excluding Culinor and Casualfood) had a water intensity (m³ per t of product) that was more than 30% lower than in the base year 2018. Awareness-raising measures, efficiency projects, and incentive systems contributed to this reduction.



Group-wide cleaning project

In 2023, work began on a long-planned cleaning project at the Swiss competence centres. The project is continuing, and we expect to be able to report further positive effects in the coming years.



GRI 3-3
GRI 303-1
GRI 303-2

Management approach

Principles, guidelines and commitments

ORIOR's competence centres are reliant on the use of water, above all for cleaning that ensures hygienic standards and for cooking processes. The majority of this water is obtained from the municipal water supply (tap water), while a smaller proportion is obtained from groundwater sources. The aim of our management approach is to lower water consumption, minimise the amount of wastewater and its pollution, and use as few and unconcentrated chemicals as possible for cleaning.

Cooking and cleaning processes consume the most water during our production processes. An internal guideline stipulates that water efficiency must also be taken into account as a criterion when procuring new machinery. In our Convenience segment, water consumption also depends on the diversified product portfolio. A greater variety of products requires numerous production changes, leading to more frequent cleaning cycles and corresponding water consumption. By planning and improving these processes more precisely, we can exert a targeted influence in order to realise consistent reductions.

Responsibilities

Responsibility for optimising water use lies first and foremost with the operations managers and technical heads, who are supported by the Operational Excellence team. They are responsible for successfully cascading the ambition for the efficient usage of water to the individual departments. Annual efficiency targets are defined in the Operations Managers Champion Group. At Culinor, responsibilities are structured in a similar way. Casualfood, by contrast, is a tenant at railway stations and airports and thus has a different organisational structure in which the main responsibility lies with the Operations team.

Risks, opportunities and due diligence

Rising global water demand and increased temperatures as a result of climate change are leading to increased water stress and water shortages. This poses a risk both for upstream agriculture and for ORIOR. We source our raw materials primarily from areas that are not affected by high water stress. It is important to remain vigilant about this issue, as the global situation will tend to deteriorate further in the medium term and

may have an impact on our input costs and supply chain stability. A shortage could also affect our production and therefore our delivery capacity. The latter is considered to be a relatively low risk because our production countries are in a position to provide appropriate solutions due to their political and financial stability. In the Flemish region of Belgium, for example, where Culinor operates its production facilities, water reserves are under pressure. The authorities carefully monitor the local water supply, are in close dialogue with the water companies and industry, carry out risk assessments, and develop strategic plans to ensure a reliable supply. Culinor is aware of the situation thanks to its contact with the authorities and is taking its responsibilities seriously (see Activities on the next page).

ORIOR addresses these risks by initiating measures to reduce internal water consumption and intensity. In addition to improving processes, production employees are also sensitised to the responsible use of resources through training and direct discussions with their managers. The competence centres record their water consumption at least once a month and monitor it closely. This is supplemented by supervisory visits and inspections at the operating sites. If any irregularities appear during the inspections or there is an unexpected loss of water, prompt steps are taken to remedy the situation. Specific measures and key figures are reported on later in this chapter.

We have also implemented a systematised wastewater management system that ensures both the lowest possible pollution load and the lowest possible wastewater volumes. All legal limits are complied with when discharging wastewater. The wastewater produced by the Swiss competence centres is discharged via the normal sewage system into the regional wastewater treatment plants. It is lightly pre-cleaned in advance, either by a pre-cleaning system or by means of a grease trap and/or a retention basin. This collects grease and residues, which are then disposed of together with the solid waste. There are agreements in place with the operators of the wastewater treatment plants regarding the permitted pollutant load. Regular sampling is conducted to monitor the levels of organic carbon and phosphorus in the water, as well as pH values and fat content, to make sure that we comply with these at all times. Culinor has water treatment plants at two of its sites that treat wastewater to surface water quality. Casualfood does not produce any heavily contami-

nated wastewater, so it is discharged via the normal wastewater systems at the airports and railway stations.

Water-efficient manufacturing processes

Our production areas and equipment must be cleaned often in order to comply with strict food safety and hygiene regulations. This results in significant water consumption but also offers further potential for improvement, particularly in the area of manual cleaning. The actual amount of water needed is influenced greatly by the conscientious use of water by employees, such as making a careful assessment of when dry cleaning can be performed instead of wet cleaning. To this end, we place a high priority on this area, regularly fine-tune our cleaning guidelines, and provide ongoing training to our employees. Likewise, cooling processes are often water-intensive, making them ideal for implementing many optimisation measures, such as the use of mist spraying instead of running water. In addition, food packaging equipment is cooled down with recirculating coolers, allowing the water to be reused several times. The appropriate bundling and sequencing of produc-

tion volumes, particularly through the optimisation of planning and delivery processes, represents another key factor. We also endeavour to achieve further savings in water consumption with our site development projects – whether it be the purchase of new machinery or process-optimisation projects.

Awareness raising and training sessions

The careful use of our resources is an important part of our ongoing training and education across the entire ORIOR Group. Training courses on resource-efficient cleaning methods are organised several times a year. Ongoing awareness raising among employees, e.g. during direct discussions between supervisors and production employees or in the daily production meetings before shifts begin, is another key factor to achieve lasting behavioural changes. Another important tool for this is the takt board, which is clearly visible to all employees and is used by the production teams to discuss productivity and efficiency figures, including water consumption, with the goal of achieving continuous improvement.

GRI 3-3

Activities 2023

Water-efficient production in Belgium

Our Belgian subsidiary, Culinor, introduced various measures in the water field of activity in the year under review. For example, a new cleaning agent has been introduced that is gentler on wastewater. Collaborating with an external cleaning company and a supplier of cleaning agents provided valuable insights that resulted in an optimised cleaning process. Moreover, several technical upgrades were made to production equipment and a water treatment plant.

Group-wide cleaning project

A cross-unit project focusing on cleaning was pushed forward in the reporting year by the Operations Managers Champion Group. The overarching goal is to minimise water consumption and wastewater pollution as much as possible by adapting working methods and cleaning processes. By using cleaning techniques that are more tailored to specific needs and targets, we also anticipate lower costs for cleaning and labour. The project is being implemented within the Swiss competence centres and we are confident that we will be able to report further positive effects once the project is completed in 2024.

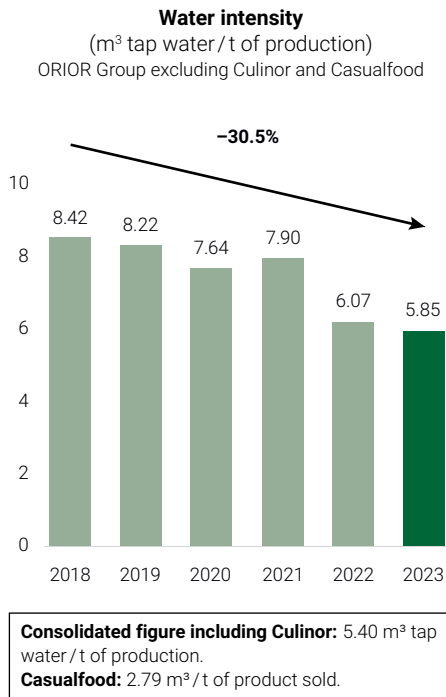
GRI 3-3

Evaluation 2023

We measure our progress in the area of water efficiency by gauging our water intensity, i.e. water consumption per tonne of production. In the current reporting year, we were once again able to slightly improve this KPI, which was attributable to various factors. One of these was implementing targeted measures to increase water efficiency, including optimisations to systems and the entire cooling process. External factors also contributed to this progress. For example, the

vegetables processed by Biotta had a comparatively low soil content in the year under review, which resulted in less water needed during processing. This means we remain on track to achieve our goal of reducing water intensity by 15% compared with 2018.

Culinor lies in a comparable range at 4.28 m³ of tap water or 6.22 m³ of total water volume (including groundwater) per kilogramme produced. Casualfood is not consolidated in the total figure as its production volume cannot be defined in the same way. Water consumption at this subsidiary amounted to 2.79 m³/t of products sold in 2023.



Outlook

We will continue to intensify our efforts in the area of water in 2024. One of our particular focuses is on implementing the cross-unit cleaning project in the Swiss competence centres. The project was successfully launched at most production sites in the reporting year, and initial assessments and analyses have already been carried out. Over the course of 2024, we will step up our implementation efforts by defining concrete measures and initiating the first stages. Alongside this project, all of the ORIOR Group's competence centres will continue to work on site-specific measures, such as optimising individual production lines in order to make further progress in the water field of activity. Our endeavours to keep lowering water consumption remain as firm as ever, even with the good progress we have made. A new target is being developed as part of the ORIOR Sustainability Strategy 2025–2030.



Goodman & Filippo, a deli concept from Casualfood, offers delicious dishes featuring Italian and American cuisine.

Social responsibility

Our ambitions



We want to provide targeted training for our employees and significantly expand individual development opportunities.



Through active occupational health management and effective accident prevention, we aim to reduce our illness rate by 10% and our accident rate by 20% by 2025 (compared with 2020).



We want to continuously create added value for all stakeholders. We are committed to our production sites and invest in them in order to safeguard existing jobs and create new ones.



Employee development

Ambition 2025

We want to provide targeted training for our employees and significantly expand individual development opportunities.

Progress

On the right path

SDG contribution



GRI 3-3
GRI 404-1

Topic overview

The key to ORIOR's success is having employees who demonstrate commitment and initiative in pushing forward entrepreneurial ideas, ensure that they act respectfully, and take on responsibility. That is why we invest in their training and development.

Training and further education are important elements in the area of sustainability, as they not only contribute to satisfaction levels, but are also central to the personal development and employability of the workforce. This is all the more relevant in the context of rapidly changing technologies and working methods.

Furthermore, ongoing, high-quality training and development also offers important opportunities for ORIOR as an employer. It allows employees to identify more strongly with the company, makes the Group even more attractive as an employer, and plays a key role in our efforts to attract and retain motivated and qualified employees. This is all the more relevant given the current job market with its fierce competition for well-trained employees. Ongoing training is also important to maintain the premium quality of our products and to ensure that ORIOR remains a high-performance food group. We are training our employees in sustainability-related topics as well, and can thus increase our positive impact in the world.

2023 status



+91.0%

The average number of training and development hours per full-time employee has increased by 91.0% since 2018 (ORIOR Group excluding Casualfood and Culinor).



+92.4%

The ORIOR Group (excluding Culinor and Casualfood) employed 19 apprentices in the year under review. This represents an almost twofold increase since recording began in 2019. Together with the two European subsidiaries, we now offer 29 apprenticeships in total.



Employee survey

Clear areas for action were identified following a detailed analysis of the 2022 employee survey. Our competence centres organise local workshops and are already in the process of implementing concrete improvement measures.

GRI 3-3
GRI 404-2

Management approach

Principles, guidelines and commitments

The "We are ORIOR" strategic pillar of the ORIOR Strategy 2025 also explicitly addresses the training and

development of our workforce. These key principles are enshrined in our Code of Conduct, along with the fostering of lifelong learning and support for the professional development of our employees.

"We are ORIOR" strategic pillar

"We are ORIOR" is based on shared entrepreneurial values, open and direct communication, and ethical and respectful behaviour. We support and foster cultural diversity within the individual competence centres and enable our employees to continue their personal development on a daily basis. Our focus topics are:

- Celebrating, promoting and encouraging entrepreneurship at all levels.
- Establishing our ORIOR Campus as a central training and development platform.
- Promoting our employees' health and safety.

Responsibilities

At ORIOR Switzerland, HR Group management is primarily responsible for the underlying framework and development of cross-unit employee development programmes. One example is the guideline introduced across Switzerland for the funding and support that ORIOR provides for external courses and further training. There is also an HR Champion Group, which brings together all the personnel managers from the Swiss competence centres so that Group-wide projects can be driven forward, knowledge exchanged, and insights shared with the competence centres. Responsibility for training and development in the international Culiner and Casualfood units lies with the local management staff and, by extension, the HR departments.

The individual ORIOR subsidiaries are responsible for the detailed planning and implementation of the training and development that is not conducted on a Group-wide basis. This also ensures a decentralised approach to focus on the specific needs of our individual companies. We encourage and support the ongoing development of our employees; as an employer, we consider it our duty to create conditions that motivate our employees to take on this responsibility and help them realise their potential. However, every individual employee also shares the responsibility for target-oriented organisational development through their own personal engagement and interest in development and change.

Risks, opportunities and due diligence

By offering development opportunities for employees, ORIOR can seize the opportunity to increase their satisfaction and thus have a direct influence on the Company's success. A high-quality training and development programme strengthens employee identification, increases our attractiveness as an employer, and enables us to attract and retain motivated and qualified employees. Inadequate development opportunities for the workforce, on the other hand, can increase the risk of skilled labour shortages and higher staff turnover. Furthermore, if there was no continuous training in place, it could put product quality at risk, and ORIOR's performance would suffer. Both of these risks could lead to considerable costs and lower competitiveness on the (labour) market.

ORIOR actively addresses these opportunities and risks, primarily via the measures described in this chapter. Our training and development programme is reviewed regularly and modified if necessary, and we report on it in this annual report. Internal interviews are held on a regular basis between employees and their managers to review the effectiveness of further development opportunities. As a complement to these efforts, we conduct a comprehensive employee survey at least every three years to gauge their satisfaction, including with regard to development opportunities. The results are analysed, specific areas of action identified, and appropriate measures introduced.

In-house training and development programme

The ORIOR Campus provides us with a platform that is used to plan, systematise and implement internal further development. The campus offers a means of conducting further training on topics that are relevant to the entire Group and which are determined by management. Unlike the ongoing internal training sessions (see next section), the annual campus training courses focus on other specific topics. These courses are taught by qualified, usually external experts.

The skills needed for daily operations are strengthened during the other ORIOR training offered. New employees undergo a series of mandatory training courses, e.g. on hygiene, food and occupational safety, cyber security and other IT topics. Moreover, various refresher training sessions are held at all ORIOR competence centres throughout the year for the entire workforce or for specific departments. A significant part of this relates to food safety issues such as hygiene, food defence (product protection) and FSSC/IFS certifications. Beyond that, every few months a training session is devoted to covering a safety topic in greater depth (see the chapter "Occupational safety and health"). Other regular training courses are held on topics such as leadership, SAP utilisation, IT security, and sales performance. Language courses are also offered at many of our competence centres so that our non-German-speaking employees can be integrated even more efficiently. Our Culinor subsidiary has its own training centre, where up to 15 participants can be trained. Topics covered at the training centre include HACCP analysis (food safety) and first-aid courses.

Given the rapid advance of digitalisation, ORIOR is working on offering more and more of its regular training courses digitally and building up an online library of e-learning courses. A variety of digitalised training courses are already available, including on absence management, employee onboarding, hygiene and leadership.

External training and development courses

The development of our employees can also include entire certification programmes, such as a CAS, an MAS or a bachelor's degree. Development paths are

agreed upon with employees as part of the annual performance reviews in order to strengthen or further develop them in their current position. ORIOR supports its employees in this endeavour as far as is reasonable and possible and has a Switzerland-wide guideline in place for this purpose. This regulates funding for training and ensures that all employees are treated equally (see p. 64).

ORIOR programme for high potentials and succession planning

Recognising potential and promoting people with it in a targeted manner is a decisive success factor, as well as enabling it to carry out its succession planning for key positions, for example. A Group-wide programme has been in place for this since 2021. Thanks to a harmonised framework and processes, the competence centres can implement this issue in a more targeted, future-oriented and efficient manner. The programme is aimed at both management and specialists and is intended to support the retention of talent and high potentials by defining career and development paths within the ORIOR Group companies and empowering employees to follow them. The development paths provide a combination of on-the-job development, coaching/mentoring and further training. A very similar programme is being implemented at our Belgian subsidiary, Culinor, under the name "Competence Engine".

Vocational training and trainee programme

ORIOR offers apprenticeships for various professions. In 2023, a total of 29 apprentices were in training throughout the entire Group in a variety of occupations. These included meat specialists, multi-disciplinary engineers, laboratory technicians, logistics technicians, plant operators, system gastronomy specialists, and commercial roles. There are 19 apprentices in Switzerland, 9 in Germany and 1 in Belgium. The apprentices benefit from training programmes tailored to their needs, with the training managers following the applicable vocational training regulations. In almost all cases, we offer our apprentices employment after they complete their training. We also use internships to foster specific further training opportunities, particularly in the area of administration. By training our own junior staff, we are investing in the future and meeting our social responsibilities at the same time.

Culinor has adopted an open hiring concept to recruit new production employees. Employees are hired via temporary employment agencies rather than going through a lengthy recruitment process. If they prove themselves after onboarding and a familiarisation period, they are offered a more permanent contract. This creates a win-win situation in times of staffing shortages.

We see potential for welcoming even more apprentices and trainees in the future, and we want to make the ORIOR Group even more attractive as a training company. This will also include enhancing our vocational training concept over the next few years.

GRI 3-3
GRI 404-2

Activities 2023

Improvement measures based on employee survey



In our last sustainability report, we reported on the results of our 2022 employee survey in Switzerland. In 2023, we analysed the results further and began planning measures. Due to unit-specific differences, we have opted for a decentralised approach in which concrete measures are defined and implemented by each competence centre individually. Workshops were held at many sites during the year under review, and initial measures have already been introduced and/or implemented. For example, Biotta installed a new “message in a bottle” channel on the employee app, which regularly shares internal information to encourage dialogue, present new products, and celebrate successes. At Rapelli, the measures have resulted in various innovations, including the introduction of a new, digital assessment tool for annual appraisals that focuses more on mutual evaluations.

Training on new data protection policy

The new Federal Act on Data Protection came into force in Switzerland in autumn 2023. Its purpose is to protect the privacy and fundamental rights of individuals whose personal data is being processed. ORIOR has adopted a new data protection policy that reflects the new legislation and is binding for the entire workforce. Various measures have been taken to put it into practice internally. A summary of the new policy and a list of FAQs were created and sent out. In addition, a corresponding mandatory e-learning module has been uploaded to the HR management system. These measures have enabled us to raise awareness of this issue among our employees and thus strengthen the protection of the privacy and fundamental rights of people whose data is being processed by ORIOR.



Focus on leadership at Culinor



After the management staff at the Swiss units were provided with further training in leadership and project management in recent years as part of the ORIOR Campus, the international units were now also included in 2023. Preparations were made to launch the “Culinor Leadership Academy” in 2023. The main objective is to teach leadership skills that allow values and standards to be cascaded throughout the entire company via the management staff. The programme also enables employees with potential to be developed into managers.

New training concept for apprentices at Le Patron

The training concept for apprentices, which covers the areas of commercial trades, plant operation, and logistics at Le Patron, has been updated. The first successes have already been realised with a new training licence for plant operators and logistics technicians and the training of the first logistics apprentices. Le Patron's vocational training concept regulates the implementation, tasks, competences and responsibilities within the company. It forms the framework for training in all specialisations in the logistics sector at Le Patron and thus lays the foundations for high-quality vocational training.



Internal communication and employee involvement at Rapelli



In response to issues raised in the employee survey, Rapelli worked intensively in the reporting year to boost internal communication and foster stronger employee involvement. This is achieved, for example, by celebrating successes together, involving the entire workforce to a greater degree when new employees join the company, and making more effective use of digital communication channels. For new recruits, more time is spent on communicating the company's values, culture and mindset. According to internal evaluations, after just a short time in place, these measures have already contributed to greater motivation and a lower absence rate, and ultimately to a higher level of participatory dialogue.

Language courses for production employees

ORIOR is a food and beverages group with a hugely diverse range of different companies and products. Our workforce is also characterised by its diversity, which is reflected, for example, in the fact that over 25 different mother tongues are represented among our employees. We value this diversity, but it also presents challenges, particularly with regard to internal communication. To address this, ORIOR has been offering language courses for its employees for many years. In the year under review, Albert Spiess provided German courses in collaboration with the Migros Club School as well as with a private teacher. Based on the positive feedback from course participants, the programme will now be extended.

Focus on employees at Casualfood



Casualfood, our German competence centre for travel gastronomy, carried out a number of initiatives in the reporting year to promote employee well-being and increase employee loyalty. Unsurprisingly, the initiatives often had a culinary component, whether it was a summer party, Christmas celebration, meet & eat, or a shared office breakfast. In the year under review, the "Casualfoodies" certainly had many opportunities to strengthen their sense of community in a more relaxed setting. A "feel-good" survey was also completed by the administrative staff to gauge the mood of the workforce and discover any areas for action as well as define concrete measures.

GRI 3-3
GRI 404-1

Evaluation 2023

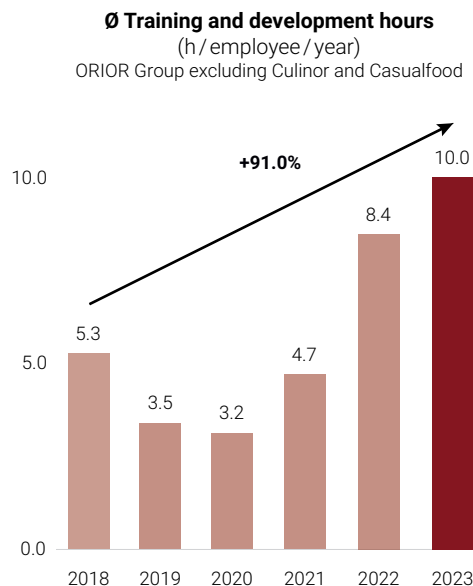
Our progress in employee development is monitored using regular qualitative progress reports prepared by the HR teams and sent to the management staff of the different units. In addition, the training and development hours per employee category as well as expenditure on external training and development are recorded and discussed. The positive trend of previous years continued in 2023, with the refinement of the survey methodology over the past few years no doubt also contributing to the trend.

Training and development hours per employee rose once again across the Group. The increase in training hours for employees in administration is particularly notable. This can be attributed in part to training courses on topics such as data protection and IT security, which were held in 2023.

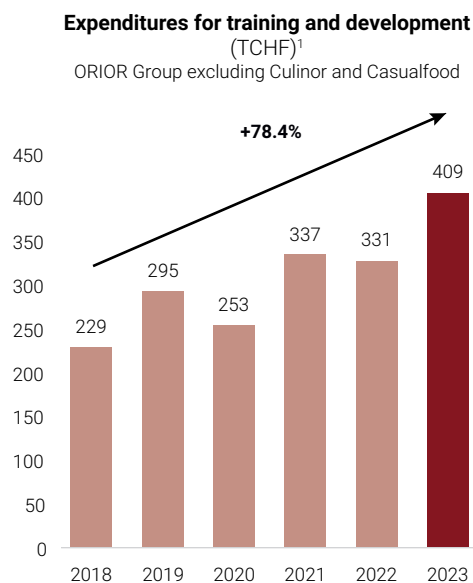
We also record the amount of financial support we provide to our employees for their participation in external training and development, or which is channelled into the organisation of larger ORIOR training events. This includes both further education qualifications from technical universities, such as a CAS, as well as federal diplomas or other courses, e.g. in conflict management. Each unit also has employees who have successfully completed first-aid courses. After stagnating in 2022, expenditure on training rose again in the reporting year. The long-term expenditure trend is positive and shows that ORIOR invests heavily in employee development and places a high priority on organisational development.

Last but not least, we are working to continue our evolution as a training company. The number of apprentices is around twice as high as when we first started to record data. The internship figures are also trending positively, and in the reporting year we were able to rely for the first time on the motivated support of an intern on the Sustainability Team.

For the year under review, the recording of training and development data was newly expanded to include our two international companies, Casualfood and Culinor. If these two companies are factored in to the analysis, the ORIOR Group's expenditure for training and development measures totalled approximately CHF 540,000. The consolidated number of training hours per employee remains unchanged at an average of 10.



ORIOR Group including Culinor and Casualfood:
9.8 h/employee/year in 2023.



ORIOR Group including Culinor and Casualfood:
CHF 538,294 in 2023.

With its nine apprentices, Casualfood makes a significant contribution to ORIOR's growth as a training company. Culinor took on one apprentice and one trainee in the reporting year.

¹ The expenses of ORIOR Management AG (headquarters and IT) are also included from 2020 onwards.

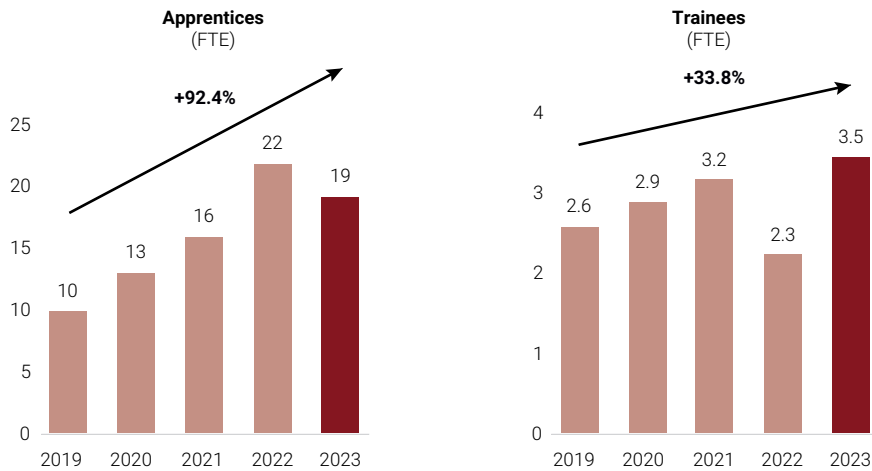
GRI 404-1

Detailed training and development hours
(h / employee / year)
ORIOR Group excluding Culinator and Casualfood

	2023	2022	2021	2020	2019	2018
Management	14.2	11.3	12.5	1.6	7.0	4.6
Administration	31.5	12.6	9.0	6.4	7.3	15.7
Production	5.5	7.4	3.8	2.6	2.7	3.7
♀ Women	7.2	6.2	3.9	3.3	3.4	5.8
♂ Men	12.4	9.6	5.1	3.2	3.6	5.0

Culinator and Casualfood: The breakdown of training and development hours by employee category and gender is not yet possible for Culinator and Casualfood due to the current data base. Improving this is part of our planned efforts over the next two years.

Apprentices and trainees
ORIOR Group excluding Culinator and Casualfood



ORIOR Group including Culinator and Casualfood: 29 apprentices (FTE) and 5 trainees (FTE) in 2023.

Outlook

The topics covered by further development will remain largely the same in 2024. Leadership training for management staff will be continued and expanded, and more measures from the employee survey will also be initiated. The existing programme for high potentials and succession planning is expected to undergo an overhaul in 2024. The aim is an even more effective integration of the parameters that are currently of greatest relevance with regard to the promotion and

retention of key employees. The Beekeeper employee app will also be extended to Casualfood and most likely Culinator, a step which should also strengthen the team spirit across the entire Group. A new concept is being trialled for the German language courses which will allow employees to use an app to improve their German skills at any time and from anywhere. This is particularly relevant for employees working shifts who are unable to attend the regular courses. We are also continuing to foster a cultural and mindset shift towards greater participation and clear leadership.



Occupational safety and health

Ambition 2025

Through active occupational health management and effective accident prevention, we aim to reduce our illness rate by 10% and our accident rate by 20% by 2025 (compared with 2020).

Progress

Further efforts required

SDG contribution



GRI 3-3

Topic overview

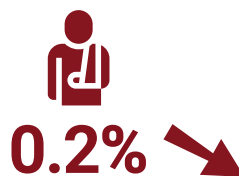
Our employees' health and well-being is a top priority for us. Both this commitment and all the measures undertaken in this area have gained even more significance and importance against the backdrop of the Covid-19 pandemic.

As in any industrial operation, food production also poses risks to the occupational safety and health of employees. However, it is not only the production facilities that pose challenges in this regard, but also the working environment at airports and railway stations where Casualfood operates. Our employees are our greatest asset, which is why ORIOR is committed to protecting labour rights, ensuring a safe working environment, and promoting the good health and well-being of the entire workforce in line with SDGs 8 and 3. Ultimately, occupational safety and health are linked directly to the satisfaction, motivation and performance of our employees.

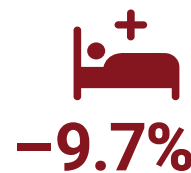
2023 status



All of the employees of the ORIOR Group are part of a comprehensive and externally supervised health management system.



The accident rate (occupational accidents) at the ORIOR Group (excluding Culinor and Casualfood) was lowered once again from 0.5% to 0.2%. This represents an improvement of almost 25% compared with 2018.



The illness rate at ORIOR (excluding Culinor and Casualfood) fell by 9.7% compared with the previous year and is now back in the range of previous years.

GRI 3-3
GRI 403-1

Management approach

Principles, guidelines and commitments

Healthy and motivated employees along with their experience and expertise are key success factors for ORIOR. Occupational safety and health are therefore

firmly anchored as principles in the Group's values and in the organisation.

The [ORIOR Code of Conduct](#) uses a separate section to address a safe and healthy working environment:

Extract from the Code of Conduct on occupational health and safety

We are committed to a safe and healthy working environment and invest in appropriate preventive measures. Occupational safety and health protection are shared responsibilities. We promote them through independent action by ensuring we have the best possible and effective organisational structures in place, and by providing regular information as well as training and further education. Our concept for "Occupational Safety and Health" (OSH) reinforces our safety and prevention culture at all company levels. We fulfil our responsibility with regard to safety and health all along the supply chain by using our influence to communicate relevant requirements and enforce them where possible. In turn, employees do everything they can to protect their own health and that of their colleagues and third parties. Both the rules and regulations issued by managers, safety officers and internal health management teams as well as the hygiene guidelines are adhered to conscientiously and consistently.

GRI 403-8

ORIOR's occupational safety and health management system covers all the companies and employees of the ORIOR Group. At its Swiss sites, the approach and the OSH manual are based on the model solution of the Federal Coordination Commission for Occupational Safety (FCOS). The FCOS Guideline 6508 defines the requirements of the mission statement, from safety objectives, organisational structures, training, hazard identification and action planning through to monitoring and auditing.

As part of the onboarding programme, all ORIOR employees receive occupational safety and health protection training. They are also provided with an ORIOR safety booklet that covers the most important principles and rules. There is a corresponding handout with the applicable rules and regulations which must be signed by any external workers who carry out work on site, such as maintenance or renovation projects.

Legal requirements are also part of the fundamental principles, so if there are any changes to legislation, such as in the area of maternity leave in Germany in the reporting year, these are integrated into the management system and rolled out accordingly.

Responsibilities

Within the ORIOR subsidiaries, overall responsibility for occupational safety and health lies with the respective CEOs, and a safety officer reports to the corresponding CEO. They lead the team responsible for occupational safety and health, which is made up of representatives from operation and administration and meets at least once a year or, in the case of some units, monthly. This team is responsible for the continued development of the safety culture and the ongoing improvement of occupational safety and health. In Switzerland, the safety officers exchange information once a month during a Group-wide video conference and discuss current topics and the development of relevant key figures. Safety and health topics are handled by the managers in the HR Champion Group and implemented together with the on-site Occupational Safety and Health teams. At Group level, a Group Safety Officer supports, advises on and coordinates the relevant activities. Every competence centre also has at least one company first aider. Ultimately, occupational safety and health is equally the responsibility of managers and individual employees and on their working methods and attitude.

GRI 403-3

Risks, opportunities and due diligence

Accidents or illness can lead to high absence rates, which reduces efficiency and increases indirect costs. Furthermore, accidents represent a potential risk to our reputation. A solid occupational safety and health management system increases employee satisfaction, boosts their motivation and productivity, and has a positive impact on performance and results.

ORIOR mitigates the risks with active occupational health management and effective accident prevention and endeavours to capitalise on opportunities in the area of employee health. We take our duty of care seriously and aim to continuously improve occupational safety and health. Regular training is provided and meetings are held with employees, e.g. when they return to work after long absences. Regular internal inspections and annual external risk assessments are carried out in the competence centres to monitor progress – whether regarding safety-related topics or in the area of psychosocial stress. The metrics and key figures relating to accidents, absences and illnesses are summarised and analysed in a monthly report and then discussed among the respective management staff. This allows any anomalies to be recognised quickly and, if necessary, measures can be initiated promptly. The current accident and absence statistics are summarised in a diagram so that they can be discussed by the department heads with the teams and are also displayed in a visible spot using takt and info boards. This is a straightforward way of informing and raising production employees' awareness of the company's current health and safety status. Additionally, employees are trained with the help of one-point lessons after any incident. Other key aspects of our health management include our "SpeakUp" complaints management system and free access to the ICAS counselling and advisory centre for all of our employees. These services can also be used for safety and health-related topics.

Site-specific measures are developed on the basis of the inspections, the risk assessments, and the key figure trends. These are then tested for their effectiveness and modified if necessary. We report on these measures later on in this chapter.

Risk assessment and checks

The occupational safety and health management system is audited internally. The team responsible for the site carries out internal inspection rounds at regular intervals – usually monthly. An external risk assessment is also conducted once a year at the Swiss competence centres. This provides the basis for developing an action plan for the respective location to achieve continuous improvement. The department heads use checklists to regularly assess their area of responsibility for hazards together with the team and to increase awareness among employees of risks and safe working practices. In addition, the labour inspectorate conducts inspections from time to time.

A similar control system is in place at our international units. Casualfood also organises regular inspection rounds focused on occupational safety with internal safety officers and external experts. Furthermore, Culinor holds monthly meetings of the "Committee for Prevention and Protection in the Workplace", in which employer and employee representatives discuss possible improvements to health and safety in the workplace and appropriate measures are then adopted.

Consistent accident and absence management

Prevention and the creation of a proactive safety culture are key elements when it comes to occupational safety and health. We believe it is our duty to learn from incidents in order to address vulnerabilities and eliminate them wherever possible.

The Swiss competence centres have had a standardised accident protocol in place since 2019, enabling a systematic analysis of each incident. In addition to the accident report, the protocol contains a root cause analysis, a one-point lesson (short visual instruction) and a training certificate. Furthermore, the cause of every incident involving time off work or a visit to the doctor must be clarified and the necessary corrective and preventive measures taken. The respective occupational safety and health team monitors the implementation and effectiveness of the measures and consults with the local management team. The international units also carry out a root cause analysis and plan measures following accidents.

GRI 403-2
GRI 403-8

GRI 403-2

Addressing near misses is also very important. These refer to unsafe behaviour and situations that have not yet resulted in an accident but could do so. Statistically, there occurs one fatal accident per around 100,000 near misses and 1,000 accidents. By using near misses to recognise and rectify unsafe situations and behaviour, future accidents are avoided and the safety culture is strengthened.

ORIOR is working to steadily improve absence management. In recent years, it has standardised processes and introduced new measures. One example is meetings with workers who have recovered to discuss the employee's return to work after a long absence and what support they might need as they step back into the working world. Closer cooperation with case managers of the health and accident insurance companies is having an impact as well. Since 2023, all managers have also been required to complete regular e-learning courses in absence management.

GRI 403-5

Training and emergency organisation

A general training session on occupational safety and health is held at least once a year at each site and is attended by all employees. Another goal of the management system is to provide a refresher course on a specific sub-topic that is organised by the managers every one to two months. These refreshers are made available by the safety officers across all the units and then disseminated to the employees via the department heads.

In addition to the safety training for new employees described at the beginning of this chapter, vulnerable groups (pregnant women, people with disabilities, etc.) are also made aware of hazards specific to them and trained accordingly. Psychosocial topics such as dealing with stress and the early identification of overload are an integral part of our leadership training courses. Emergency and fire protection training courses are additional important elements in the training plan. In

our companies, company first aiders are trained, and fire protection teams are assembled and provided with training courses. We also ensure that all evacuation plans are up to date, that the first-aid room is regulation-compliant, and that all employees know what to do in the event of a fire or other evacuation scenario.

In addition to training sessions, it is important to regularly review what has been learned during daily work routines so that it can then actually be implemented. This means that the safety rules should be a regular talking point among department heads, their teams and employees. Besides the notice boards in the departments, we also use our employee app for communication purposes and to raise awareness.

Employee involvement

Quite often, it is the small things that can become a safety hazard during routine work, e.g. an uneven floor or a wrongly placed piece of equipment. Careful and responsible behaviour is therefore central. It is also crucial that employees can share their experiences and concerns – and at ORIOR we invite and encourage them to do so. We create a working climate in which everyone can maintain open conversations about occupational safety and health protection, admit mistakes, report near misses, and express concerns, either in the regularly held meetings or at any time directly to their managers. The Occupational Safety and Health Manual has a chapter dedicated to this principle of participation. It also includes the employees' right to be informed and consulted as well as their prerogative to make suggestions.

Rapelli also has an employee committee that can submit suggestions to management on behalf of the entire staff. Culinor involves employees using what it calls "toolbox meetings". These brief discussions take place directly on the production line and allow employees to discuss safety points specific to their workplace.

GRI 403-4

GRI 403-3
GRI 403-6

Health protection and independent counselling

Topics such as ergonomics, occupational hygiene and mental stress are an integral part of our occupational safety and health management system and fall under our continuous improvement process within this area.

When employees face challenges at work or in their private lives, external support can be helpful. The ORIOR subsidiaries in German-speaking Switzerland offer all their employees and their immediate family members free access to the Employee Assistance Programme of ICAS (Independent Counselling & Advisory Services). Access is unlimited, confidential and, upon request, anonymous. Not only personal topics relating to work or private life but also practical and legal questions can be discussed around the clock with profes-

sional counsellors. In addition, ICAS is available to all of our managers as a sparring partner to discuss complex leadership challenges, conflicts, or crisis situations and receive guidance on how to handle them. Rapelli employees are supported by proactive case management from an external partner. The workforce benefits from the experience of experts in the medical, social, and employment domains, who provide advice and support to employees in professional and personal crisis situations, at no charge to them. Culinor has an internal contact point for employees in challenging situations. There is also an external, independent ombudsman's office that employees can contact in case of undesirable behaviour in the workplace. The office investigates the reports it receives and initiates measures if necessary. At Casualfood, there is no similar system in place.

GRI 3-3

Activities 2023

New safety team at Rapelli



The most significant innovation in the area of occupational safety and health at Rapelli in the reporting year was the creation of an interdisciplinary safety team, which enables a holistic approach to the topic within the company. The team meets monthly and works closely with an external partner specialising in occupational safety. Other substantial measures were also undertaken, including a comprehensive analysis of near misses and alarm tests to assess the response and efficiency of the emergency team.

Implementation of bottom-up improvements at Biotta

Occupational safety issues are addressed at the regular takt board meetings to increase employee involvement. This practice led to a concrete improvement at Biotta in the year under review. Employees on a bottling line noted that a production step that takes place at height could be configured in a safer manner. The operations management developed a proposed solution in the form of a platform, which was discussed by the team leaders with the team and then implemented. Such initiatives give production employees the opportunity to play a decisive role in shaping, strengthening and defining the safety culture.



Focus on near misses



The reality of the workplace reveals that accidents are just the visible tip of the iceberg. Recognising and rectifying near misses as early as possible is crucial in order to take effective measures to prevent accidents. In our last sustainability report, we announced that we would be devoting more attention to this topic, and in the year under review, various ORIOR companies launched targeted initiatives in this area with an emphasis on recording and analysing near misses. As a result, preventive measures can be planned and implemented more specifically.

Enhanced machine safety at Culinor

At Culinor's sites in Belgium, forklift safety in the warehouses has been increased. Forklift trucks are subject to strong vibrations and shocks during use. By installing vibration detectors, the forklift trucks can now detect whether there has been a shock, impact or external force applied. If this happens, the device shuts down the machine automatically. This reduces the risk of accidents, increases safety, protects the vehicles, and encourages forklift operators to exercise more caution when driving.



Focus on mental health



In the current context, with the aftermath of a pandemic and global political turmoil, many people feel overwhelmed. Multiple stress factors can lead to exhaustion or, in the worst case, to burnout, making it even more crucial to know your own limits and take care of yourself. However, such preventive measures can also play an important role in the workplace. With this in mind, Culinor carried out a risk analysis on psychological stress and stress factors for all of its employees in the reporting year. An anonymous survey served as the basis for it, and the results will be used to introduce concrete measures to support mental health and reduce stress in the following year.

Safety-relevant innovations at Casualfood

Casualfood has increased the number of staff in its Operations department in order to further prioritise the area of occupational safety. Thanks to a new Operations project manager, internal training on occupational safety has been intensified and improved. The training material has been revised, translated into various languages, and integrated into the new onboarding process. Thanks to a new Operations training manager, the focus on occupational safety during the onboarding of new employees has also been generally reinforced.



GRI 3-3

Evaluation 2023

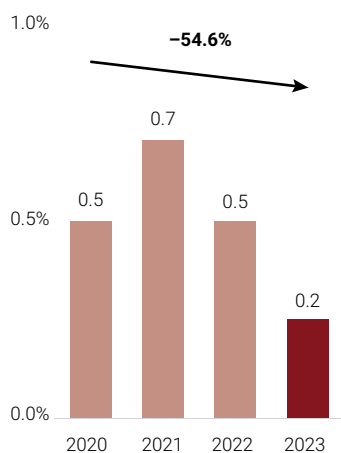
In 2021, we set ourselves a new goal to further advance the safety and health of our employees: By 2025, we want to reduce the illness rate by 10% and the accident rate (occupational accidents) by 20% compared with 2020 through active occupational health management and effective accident prevention. Our measures should help to reduce absence rates. Therefore, we regularly review this management variable, discuss it and use it to work out appropriate measures.

The ORIOR Group (excluding Culiner and Casualfood) recorded a positive overall trend in the year under review, as both the accident and illness rates sank. This success is the result of the continuous analyses we

carry out and the targeted measures and individualised solutions we develop based on them. In terms of the absence rate due to occupational accidents, we are on the right path to achieving the ambition we set for 2025. As for the absence rate due to illness, we have seen an improvement but are off target, which was partly due to a challenging year with several flu outbreaks to contend with. The measures initiated will also be consistently implemented in the coming years so that we achieve our goals by 2025.

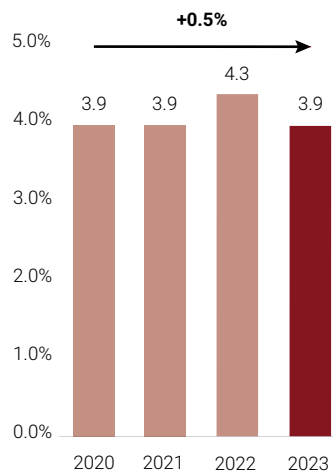
As Casualfood and Culiner use slightly different definitions for the key figures, they are displayed separately in the following diagrams. For example, non-occupational accidents are counted as illness absences in both units due to legal requirements.

Accident rate
(Absenteeism due to occupational accidents, in % of target hours)
ORIOR Group excluding Culiner and Casualfood



Culiner: 0.35% absenteeism due to occupational accidents.
Casualfood: 0.05% absenteeism due to occupational accidents.

Illness rate
(Absenteeism due to illness, in % of target hours)
ORIOR Group excluding Culiner and Casualfood



Culiner: 13.8% absenteeism due to illness.
Casualfood: 14.1% absenteeism due to illness (both including non-occupational accidents).

Outlook

In 2024, the Swiss competence centres will focus on improving the use of accident protocols in daily practice and ensuring an even more regular use of risk analysis checklists. We will also continue to work on reducing near misses, as we see great prevention potential in this area. In the area of health, we are intensifying our

efforts with regard to the illness rate by making this a priority topic for 2024 within our HR Champion Group.

At Culiner, the emphasis is on health management, with mental health continuing to take centre stage. Concrete measures will first be derived from the comprehensive stress analysis conducted in 2023 and subsequently implemented.

Human rights

GRI 2-23
GRI 2-24

Topic overview

As part of our efforts to promote transparency and responsibility in all aspects of our business activities, we would also like to address the topic of human rights. Our materiality analyses from 2018 and 2023 have shown that the issue of human rights is not a primary concern in our corporate context since the impact and risks are comparatively low, particularly due to our business model and product ranges. There are also numerous overlaps with other material topics, which are described in detail in this report. For example, the right to appropriate working conditions also includes safety in the workplace (see the chapter "Occupational safety and health"), and the right to education includes educational opportunities made possible by the employer (see the chapter "Training and development"). Nevertheless, we would like to provide a brief overview of the topic because we recognise its importance for our stakeholders and are aware of our responsibility to provide information about it.

Our commitment to respecting and protecting human rights is based on the principles of the Universal Declaration of Human Rights, the core labour standards of the International Labour Organization, and the United Nations Guiding Principles on Business and Human Rights. It is firmly anchored in our [Code of Conduct](#), which can be viewed online. This Code of Conduct lays the foundations for ethical business behaviour and emphasises respect for human rights as an essential part of our business activities.

Although the topic of human rights is not material for our sustainability management, we take measures to ensure that our business practices respect and protect human rights. This also implies that we are mindful of the potential impact of our activities on the human rights of our employees, suppliers and other stakeholders all along the value chain.

GRI 2-23
GRI 2-24

2023 status

Child labour risk analysis conducted

Since January 2023, Swiss law has required large companies to assess the risks of child labour in their supply chains. The ORIOR Group carried out this risk analysis in the year under review. Starting with all of the things we source and their origins as a basis, the risks of each country were then analysed using UNICEF's "Children's Rights in the Workplace Index". In the case of countries of origin considered medium or high risk yet which only accounted for a small minority of our procurement, certifications were also checked and supplier information obtained. The risk analysis did not result in any substantiated cases of suspected child labour in our supply chains.

SpeakUp complaints system

Since 2021, ORIOR has offered an additional Group-wide method of reporting complaints and potential violations of the Code of Conduct: the independent and completely anonymous SpeakUp tool, which can be accessed online or by phone and also fulfils the requirements of the EU Whistleblower Directive. One complaint was received in the 2023 reporting year. The tool made it possible to contact the complainant anonymously and resolve the case.

Labels and certifications

Certifications and labels are a good way of reducing the risks of human rights violations among suppliers and sub-suppliers. For example, organic labels in particular also impose requirements on the social sector. This is one of the reasons why we rely heavily on sourcing certified raw materials (see the chapter "Sustainable raw materials" p. 21–32). The majority of our suppliers of non-labelled raw materials do have certifications such as BSCI Amfori, Sedex and Ecovadis. In the year under review, the proportion of raw materials purchased with an organic label was maintained, while the proportion with other sustainability labels grew.

Anti-corruption

Topic overview

Sustainable business practices, integrity and ethical behaviour are important to us as a company. That is why we are also committed to combatting corruption in all its forms. We recognise that corruption is not only a threat to the integrity of our organisation, but it also affects society and the economy as a whole.

Anti-corruption was not yet considered a material topic for the 2018–2025 strategy period. This was primarily due to what we considered to be a low risk exposure based on our industry and the legal framework in our countries of operation. However, during the 2023 update of our materiality analysis, the overarching topic of “Corporate behaviour”, which also includes anti-corruption, was identified as material. This change is primarily due to the new legal requirements in the EU and Switzerland. An initial brief overview of how we deal with the issue of corruption can be found below.

In line with our corporate values and international best practices, our Code of Conduct explicitly prohibits all forms of bribery and corruption, including extortion and facilitation payments. We also have a guideline regarding benefits and gifts, which clearly regulates the extent to which benefits received from or given to business partners are permitted. These regulations are regularly reviewed by the Executive Committee of the ORIOR Group and are approved by the Executive Committee and the Board of Directors. Compliance with the aforementioned provisions applies to all Group employees and is an integral part of the employment contract. Misconduct is assessed according to its severity and may have consequences under contractual law. Employees must familiarise themselves with the regulations when they begin working for ORIOR and participate in regular refresher training. They also receive information about the complaints procedure and how they can (anonymously) report behaviour that violates the Code of Conduct (see p. 9).

We encourage our employees to actively demonstrate values such as integrity, transparency and ethics in their day-to-day work. These values form the backbone of our organisation and help to create a corporate culture that resolutely opposes corruption.

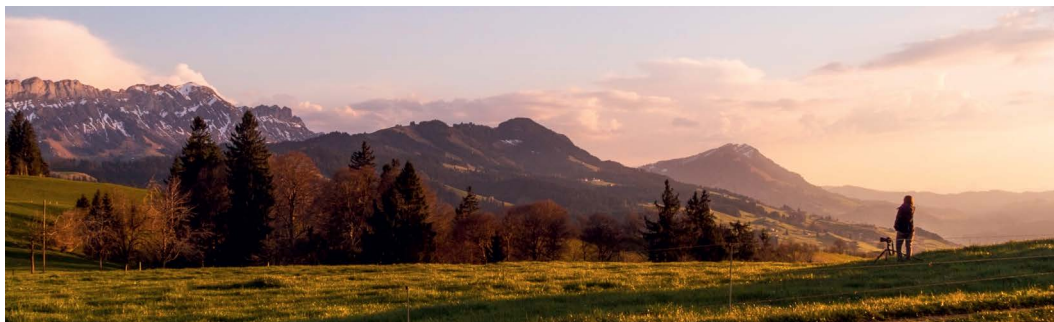
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2023 status

GRI 205-3

No cases of corruption

Since publishing the first ORIOR Sustainability Report, we have been reporting on confirmed cases of corruption and the measures taken. In the reporting year – as in all previous years – there were no cases of corruption throughout the ORIOR Group and no warnings or dismissals as a result of corruption.





Economic performance

Ambition 2025

We want to continuously create added value for all stakeholders. We are committed to our production sites and invest in them in order to safeguard existing jobs and create new ones.

Progress

On the right path

SDG contribution



GRI 3-3

Topic overview

Economic performance is the basis for a company's long-term existence and sustainable development.

The primary goal of ORIOR is to continuously create added value for all stakeholders. In this chapter, we explain the importance of our business model and activities in the broader economic context and how we achieve our goal of continuous value creation for our key stakeholder groups.

Creating value for our different stakeholders is a complex challenge. They have diverse needs and interests, and striking the right balance between often competing demands is not easy. This was particularly true in 2023, as very difficult conditions such as inflation in sales markets, geopolitical instability, and extreme seasonal weather made the situation more complicated. The accumulation of these negative events was enormous. Despite a very good performance in most areas of the ORIOR Group, we were unable to achieve the set targets last year. The fact that ORIOR nevertheless succeeded in growing organically and that employee motivation and commitment remains high is very gratifying.

2023 status



Organic growth in the International segment

The ORIOR Group faced various challenges in 2023. Organic growth in the International segment, especially at our two companies Casualfood and Culinor, has been pleasing. Rapelli and Biotta also performed solidly. However, the tough conditions put pressure on profitability.



Good free cash flow

In spite of the challenging circumstances, free cash flow increased in the reporting year, underscoring ORIOR's ability to pay dividends. The Board of Directors will again propose a slightly higher dividend of CHF 2.51 per share to the Annual General Meeting.

GRI 3-3

Management approach

The ORIOR Group’s business model is based on competence centres with strong regional roots. This allows the individual ORIOR companies to create their own culture and identity tailored to their employees and customers, as well as unique product and brand worlds. We invest in our decentralised production facilities and are committed to our sites, thereby safeguarding existing jobs and also creating new ones. The strategic pillars and Group-wide strategic initiatives of the ORIOR Strategy 2025, such as the forward-looking “ORIOR New Normal”, the intra-disciplinary “ORIOR Champion Model” and the inter-divisional “ORIOR Bridge-building”, are central success factors as we continuously create added value for all of our stakeholders. Essential principles and benchmarks relating to economic impact are also embedded in our internal regulations. One example of this is our risk policy guideline, which was revised in 2022/2023.

Our sustainability approach follows the triple bottom line philosophy, which maximises economic, environmental and social benefits all along the line. Sound economic and financial foundations are the only way to ensure that we can increase all our positive impacts on society and reduce our negative impacts in the long term. This position is also reflected in the SDG framework, such as in SDG 8, which aims to achieve lasting, broad-based and sustainable economic growth coupled with productive employment and dignified work. SDG 16 is another example, as it requires economic activity to be carried out on the basis of good (corporate) governance and free of corruption or bribery.

Responsibilities

At the highest operational level, the Group CEO and the Executive Committee are responsible for achieving a continuous increase in value for all stakeholders, with the Board of Directors having placed the operational management of the company and strategy implementation in their hands. To ensure broader support and seamless cascading, there are geographically or thematically organised management committees for cross-functional management tasks. The CEOs of the competence centres, together with their management teams, each draft an individual strategy paper that is based on the Group strategy, closely linked to the Group initiatives and also contains sustainability measures. The Executive Committee, the members of management and all key employees receive a fixed remuneration as well as a variable remuneration, which depends on to what degree the operational performance indicators are achieved.

More detailed information on business, financial and governance topics can be found in our [Corporate Governance Report](#).

GRI 2-19

Value creation 2023

The ORIOR Strategy 2025 creates the foundations that enable us to continue writing ORIOR’s success story in a sustainable and profitable way. The first goal of the ORIOR Strategy 2025 is:

“ORIOR achieves sustainable and profitable growth, driven by its unique business model and its broad positioning.”

GRI 3-3
GRI 201-1



Using the ORIOR strategy as a compass, we are navigating the way to achieving sustainable value for our stakeholders.

The following developments were relevant in this respect in 2023:

- In the 2023 financial year, the ORIOR Group generated net sales of CHF 643.1 million, representing an increase of 1.0% over the previous year (previous year: CHF 636.7 million). The net sales consisted of organic growth of 2.1% and an exchange rate effect of -1.1%.
- The International segment, particularly the Culinor Food Group and Casualfood, posted a pleasing performance and it was a solid year too for Rapelli and Biotta in Switzerland.
- The general environment with inflationary sales markets, geopolitical upheaval and rising input costs proved challenging in the reporting year. It was not possible for us to offset or compensate for the overall pressure on profitability.
- ORIOR's Convenience segment produced -0.2% lower net sales. If the volumes transferred to the Refinement segment in 2022 were taken into account, there would have been a slight increase in sales.
- The ORIOR Refinement segment experienced a decline in net sales of -1.4%. The main factors were the inflationary environment with rising input costs and, as a result, higher sales prices, which led to shifts in the product mix.
- The ORIOR International segment achieved very good organic growth of 8.5%. The Culinor Food Group recorded an exceptionally good performance. Casualfood and Gesa also impressed with their growth rate.

Integrated thinking

The ORIOR Group introduced various measures in order to address financial and non-financial topics in an integrated way. The sustainability measures and goals are explicitly defined in the budgets set by the subsidiaries. The performance indicators monitored on a monthly basis include ESG metrics, which are first discussed in the Swiss Management Committee and then

also by the management of the competence centres in order to derive appropriate measures. All investment applications must explicitly state their position on potential sustainability impacts in detail. Through these steps, sustainability is closely integrated into existing management tools, minimising the risk of potentially conflicting goals between financial and non-financial topics while strengthening the integrative sustainability approach.

Value distribution

ORIOR's primary objective is to realise sustainable value creation for all of its stakeholders. The largest share is distributed through the purchase of raw materials and services from our suppliers. We invest around a fifth of our total value creation in both our workforce and our operations. Investment in our employees takes place mainly through salaries, pension fund contributions, and development programmes. Operating costs consist of various factors, including rents for production, storage and office space as well as electricity and energy costs. Additionally, part of each year's generated value is channelled into targeted reinvestments aimed at ensuring our future viability and actively contributing to sustainable development as a Company.

Customers and consumers

ORIOR's ability to innovate is fundamental to the long-term success of the entire Group, which is why steady investment in the development of new products is deeply rooted in our DNA. Firstly, this enables us to be at the forefront of shaping the market and to continue offering our customers and consumers new products, concepts and services. Secondly, we can respond quickly and optimally to the dynamic market and changing requirements. Goal 3 of the ORIOR Strategy 2025 is based on these aspects:

“ORIOR celebrates its innovative skills in its brand, concept and product worlds, impressing its consumers time and again.”

GRI 3-3
GRI 201-1

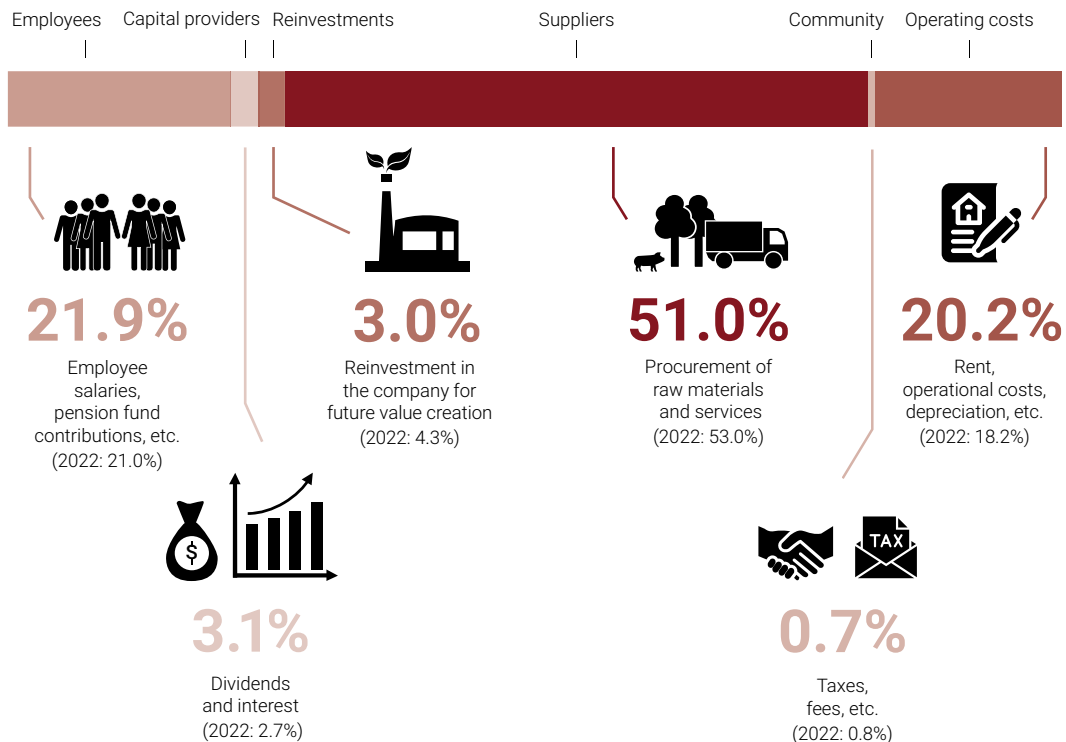
The following developments were relevant examples of this in 2023:

- Organic and regional concepts continue to enjoy huge popularity, as the examples in the chapter "Sustainable raw materials and animal welfare" demonstrate.
- The health trend remains strong. With product lines such as "Natural" from Culinor, "Pure Nature" from Albert Spiess and the spelt pasta creations from Pastinella, the ORIOR Group offers an ever-expanding range for health-conscious consumers.
- Non-alcoholic beverage consumption is also becoming increasingly popular with younger customers. With its new Sprizz lemonades, Biotta is offering tasty aperitif alternatives in this segment as well.

- Cuisine from the southern states of the USA is mainly found in Europe in the form of popular deep-fried "crispy chicken". Since 2023, Fredag has been using new technology to make and market extremely crispy breaded products, similar to Burger King's Crispy Chicken Burger.
- In addition to the Group's own plant-based product range, the focus in 2023 was also on the exclusive marketing of innovative niche products from partner companies, such as meat alternatives from Juicy Marbles and its 3D printer and from Redefine Meat.
- Passion for discovering the different flavours of the world is also a central theme at ORIOR. With its "Culture Kitchen", Culinor has launched a new range of convenience products that are primarily intended to appeal to young cosmopolitans.

Distribution of ORIOR value creation 2023
Entire ORIOR Group

GRI 201-1



Employees

We view our employees as the key to our success, and sustainable business practices are indispensable for paying them appropriately and continuing to promote their development. Accordingly, Goal 6 of our ORIOR Strategy 2025 affirms:

“ORIOR invests in sustainable organisational development and is establishing the ORIOR Campus as its central platform for employee training and development.”

In addition to the projects described in the chapter “Employee development”, the following initiatives also deserve mention:

- We consider it important that we pay our employees appropriately and fairly. With the cost of living continuing to rise, management agreed to another general wage increase in 2023 for all employees in Switzerland in order to particularly support those employees with lower incomes, as they are also more affected by the higher cost of living. As in the previous year, a proportionately higher amount was agreed upon for the lower wage categories. Wage increases were also granted at the foreign subsidiaries. At Culinor in Belgium, wage growth is also closely linked to and dependent on the inflation rate and the trade unions.
- The pension fund is an important component of our benefits package that makes us an attractive employer. An appropriate pension scheme helps to ensure the financial security of our employees after retirement. The pension fund of the Swiss companies in the ORIOR Group offers numerous perks. The employer contributions are well above the statutory minimum, and a low coordination deduction means that a large percentage of the salary is insured. Employees can also take advantage of attractive pension plans that offer them the flexibility to customise their own savings contributions as required. The solid coverage ratio, the balanced proportion of active insured members to pensioners, and low

administrative costs underline the stability of the ORIOR pension fund. In Belgium and Germany, the pension scheme is organised differently. Culinor and Casuallfood are orientated towards the respective industry-specific or legal requirements of the respective country

Sites

We invest in our sites in order to be successful market players able to secure existing jobs and create additional ones thanks to new growth opportunities. We invest continually in the maintenance and modernisation of our plants. Development and progress are only possible with well-functioning processes, sophisticated systems and fully capable production facilities.

Our efforts in this area are also a central component of the “Strong Foundation and Operational Agility” pillar of the ORIOR Strategy 2025. In order to meet the requirements of this pillar as well as the constantly changing market and customer demands in the future, we must continually evaluate and improve our activities in the area of operations. The ORIOR site development project was initiated to coordinate an all-encompassing review of our opportunities and planning. In the initial step, a comprehensive inventory was made of the state of the facilities and machinery as well as the current processes and procedures. Based on the results, we will work out the details of specific projects.

Governance

Effective and up-to-date corporate governance protects the interests of our employees, shareholders and other key partners and creates a solid framework for our leadership, actions and organisation. Accordingly, Goal 2 of our ORIOR Strategy 2025 affirms:

“ORIOR is committed to clear and responsible corporate governance, entrepreneurship and strong shared values.”

GRI 3-3



Rapelli management staff at a sustainability workshop.

Our leadership principles, structure and organisation are set out in the [Group's Articles of Association](#), the [charters of the Board committees](#), the [Organisational Regulations](#), the [Code of Conduct](#) and in other regulations. As part of the ongoing process to reinforce our corporate governance, we regularly address organisational performance and our shareholding and remuneration policies, as well as shareholder rights.

In the ORIOR Group's Code of Conduct, we commit ourselves to conduct our business with integrity and condemn practices such as bribery and corruption (see the chapter "Corruption"). As in previous years, no cases of corruption were recorded in 2023.

Improvements are continually being considered and implemented as part of our ongoing governance reviews. A number of activities from the year under review can also be highlighted:

- The new corporate law came into force on 1 January 2023. In addition to other changes, the Swiss Ordinance against Excessive Compensation in Listed Companies (OaEC) was repealed on 1 January 2023 and its provisions were transferred to the Swiss Code of Obligations with certain amendments. The ORIOR Group's Articles of Association and regulations were adapted to reflect the revised provisions during the 2023 reporting year. This included the strengthening of shareholders' rights in line with the newly applicable regulations, e.g. making it easier to place items on the agenda or convene annual general meetings.

- In conjunction with the comprehensive amendments to the Articles of Association to implement the new corporate law, the Annual General Meeting voted to expand the Company's mission to include the creation of long-term, sustainable value. This means that the growing importance of ecological and social issues is now also firmly embedded in ORIOR's Articles of Association.

- The duties and responsibilities of the Nomination and Compensation Committee and the Audit Committee were revised in the reporting year. The focus here was on avoiding duplication with the other committee charters and clarifying the delimitation of responsibilities. In addition, the general regulations and formulations were brought up to date, also to comply with the new corporate law.

- The existing risk management system was completely reassessed in 2022 and 2023, leading to process restructuring, a more finely tuned concept, and an overhaul of the organisation and responsibilities. All of the benchmarks and principles of risk management at ORIOR are set out in the "Risk Policy and Guidelines 2022" internal regulations.

- ORIOR has been very pleased by its solid ranking in Inrate's corporate governance rating for many years now. In 2023, ORIOR achieved a very good second place. The rating, which is carried out annually, is based on a company's articles of association, other available regulations, and information from its sustainability and annual reports.

Outlook

GRI 2-19

Non-financial reporting

With the introduction of the transparency requirement for non-financial matters (Art. 964a-c of the Swiss Code of Obligations), shareholders will now also be able to vote on the company's non-financial reporting and thus be actively involved in environmental and social issues. At the upcoming Annual General Meeting on 23 May 2024, the report on non-financial matters in accordance with Art. 964a-c will be submitted for the first time to the shareholders for a vote. An audit by an external auditor will not be conducted until further notice on grounds of cost. However, the reporting concept, compliance with the GRI standards, and the overall report were reviewed externally by the company LRQA, a well-known provider of sustainability, certification and assurance services. In addition, a lawyer specialising in this field clarified specific legal issues and uncertainties relating to the new requirements.

Change of internal and external auditors

Ernst & Young AG Basel has been responsible for auditing ORIOR for more than 10 years. The Board of Directors has decided to propose PwC Zurich for appointment as auditors of the ORIOR Group at the Annual General Meeting on 23 May 2024. As a consequence, the internal audit function will be transferred from PwC Zurich to KPMG Zurich.

New long-term incentive plan for members of the Executive Committee

In addition to the fixed and short-term variable compensation, the members of the Executive Committee are normally included in a three-year share-based long-term incentive plan (LTIP). This compensation component takes into account the sustainable development of the Company over several years. The last LTIP was completed at the end of 2023 with an achievement degree of 62.5%. The Board of Directors intends to issue a new LTIP for the members of the Executive Committee. This should in turn pursue four equally weighted targets, have a term of three years, and be strictly share-based. One target will be related to ESG, as stipulated in the Organisational Regulations. The corresponding proposal will be submitted to the Annual General Meeting on 23 May 2024.



A healthy menu from Culinor's "Natural" range.

Appendix

Concordance table for Art. 964b Swiss Code of Obligations

The following sections contain the report on non-financial matters in accordance with Art. 964b of the Swiss Code of Obligations.

Art. 964b Content requirement	Section	Reference
General information required to understand the nature of our business	CEO Statement	Pp. 2–3
	About us	Pp. 7–9
Description of our business model	About us	Pp. 7–9
Environmental matters (including CO ₂ goals)	Concepts followed	Food waste and packaging, pp. 42–43 Climate and energy, pp. 49–52 Water, pp. 59–60
	Measures and their effectiveness	Food waste and packaging, pp. 44–47 Climate and energy, pp. 52–56 Water, pp. 60–61
	Risks and their management	ESG governance and risk management, pp. 16–19 Food waste and packaging, p. 43 Climate and energy, p. 50 Water, pp. 59–60
	Key performance indicators	Food waste and packaging, pp. 45–47 Climate and energy, pp. 53–56 Water, p. 61
Social issues and employee-related issues	Policies adopted	Employee development, pp. 64–66 Occupational safety and health, pp. 71–74
	Measures and their effectiveness	Employee development, pp. 66–69 Occupational safety and health, pp. 74–76
	Risks and their management	ESG governance and risk management, pp. 16–19 Employee development, p. 64 Occupational safety and health, p. 72
	Key performance indicators	Employees, p. 9 Employee development, pp. 68–69 Occupational safety and health, p. 76
Respect for human rights	Concepts followed	
	Measures and their effectiveness	Human rights, p. 77
	Risks and their management	ESG governance and risk management, pp. 16–19
	Key performance indicators	
Combating corruption	Concepts followed	
	Measures and their effectiveness	Combating corruption, p. 78 Governance, pp. 83–85
	Risks and their management	ESG governance and risk management, pp. 16–19
	Main performance indicators	
References to national, European or international regulations	The ORIOR Sustainability Report	P. 6
Inclusion of the subsidiaries	The ORIOR Sustainability Report	P. 6

GRI content index

Statement of use		ORIOR has reported in accordance with the GRI standards for the period from 1 January 2023 to 31 December 2023.		
GRI 1 used		GRI 1: Foundation 2021		
Applicable GRI Sector Standard(s)		No applicable Sector Standard exists.		
GRI Standard	Disclosure	Reference	Further information and/or omissions	
General disclosures				
The organisation and its reporting practices				
GRI 2: General Disclosures 2021	2-1	Organisational details	Pp. 7–8; Articles of Association , p. 3; Annual Report 2023 , pp. 12–15	
	2-2	Entities included in the organisation's sustainability reporting	Pp. 6–7; Annual Report 2023 , pp. 70–71, 95	b., c. Minority interests are not included in the sustainability report. The Smartseller and Pflanzberg Energie AG joint ventures, 50% of whose share capital is held by ORIOR, are only included in the scope 3 of the carbon footprint on p. 55.
	2-3	Reporting period, frequency and contact point	Pp. 87, 96	a., b. The annual Sustainability Report covers the financial year from 1 January to 31 December, just like the Annual Report. c. The Sustainability Report 2023 was published on 23 April 2024.
	2-4	Restatements of information	P. 39	A new data basis for our sugar and salt contents in 2022 resulted in minor adjustments to the values on p. 39.
	2-5	External assurance	P. 6	
Activities and workers				
GRI 2: General Disclosures 2021	2-6	Activities, value chain and other business relationships	Pp. 7–8, 13; ORIOR website	d. The existing markets were further expanded both in Switzerland and in Europe. There were no significant changes in our supply chains or supplier structure.
	2-7	Employees	P. 9	b. Employees with non-guaranteed working hours are externals and are described under GRI 2-8.
	2-8	Workers who are not employees	P. 9	a. These are mainly workers employed in production. b. External employees are reported on the basis of the total number of working hours during the year.

GRI Standard	Disclosure	Reference	Further information and/or omissions	
Governance				
GRI 2: General Disclosures 2021	2-9	Governance structure and composition	Pp. 16–19; Annual Report 2023 , pp. 12–28; ESG Committee Charter	
	2-10	Nomination and selection of the highest governance body	Articles of Association , pp. 6–9; Organisational Regulations , pp. 4, 9–10; Annual Report 2023 , pp. 21–22	
	2-11	Chair of the highest governance body	Annual Report 2023 , p. 18	
	2-12	Role of the highest governance body in overseeing the management of impacts	Pp. 16–19; Organisational Regulations , pp. 5–6; Annual Report 2023 , pp. 22–26; ESG Committee Charter	
	2-13	Delegation of responsibility for managing impacts	Pp. 16–19; Articles of Association , p. 11; Organisational Regulations , pp. 10–11; Annual Report 2023 , pp. 25–26	
	2-14	Role of the highest governance body in sustainability reporting	Pp. 6, 16; Articles of Association , p. 10; Organisational Regulations , p. 5; Annual Report 2023 , p. 23	
	2-15	Conflicts of interest	Articles of Association , p. 10; Organisational Regulations , p. 14; Code of Conduct , p. 7; Annual Report 2023 , pp. 19–20, 29–31; ORIOR website	b. No conflicts of interest were identified and/or disclosed in the reporting year.
	2-16	Communication of critical concerns	Annual Report 2023 , p. 26	b. This information is confidential and is not communicated externally by ORIOR.
	2-17	Collective knowledge of the highest governance body	Pp. 16–19; Annual Report 2023 , p. 21; ESG Committee Charter , p. 3	
	2-18	Evaluation of the performance of the highest governance body	Pp. 17, 50; Organisational Regulations , p. 6; Annual Report 2023 , p. 24	

GRI Standard	Disclosure	Reference	Further information and/or omissions
GRI 2: General Disclosures 2021	2-19	Remuneration policies	Pp. 17, 80, 85; Articles of Association , pp. 12–14; Organisational Regulations , pp. 8, 12–13; Annual Report 2023 , pp. 40–58
	2-20	Process to determine remuneration	Articles of Association , pp. 12–14; Organisational Regulations , pp. 8, 12–13; Annual Report 2023 , pp. 45–47
	2-21	Annual total compensation ratio	This information is confidential and is not communicated externally by ORIOR.
Strategy, policies and practices			
GRI 2: General Disclosures 2021	2-22	Statement on sustainable development strategy	Pp. 2–3
	2-23	Policy commitments	Pp. 9, 12, 77; Code of Conduct ; ORIOR website
	2-24	Embedding policy commitments	P. 77; Code of Conduct ;
	2-25	Processes to remediate negative impacts	P. 9–10
	2-26	Mechanisms for seeking advice and raising concerns	P. 9; Code of Conduct , p. 8
	2-27	Compliance with laws and regulations	P. 84
	2-28	Membership associations	ORIOR website
Stakeholder engagement			
GRI 2: General Disclosures 2021	2-29	Approach to stakeholder engagement	ORIOR website
	2-30	Collective bargaining agreements	P. 9

GRI Standard	Disclosure	Reference	Further information and/or omissions
Material topics			
GRI 3: Material Topics 2021	3-1	Process to determine material topics	Pp. 10, 13–15 ORIOR website
	3-2	List of material topics	Pp. 10–11, 13–15 ORIOR website
Sustainable raw materials			
GRI 3: Material Topics 2021	3-3	Management of material topics	Pp. 21, 23–32
GRI G4 Food Processing 2014	FP2	Percentage of purchases with internationally recognised sustainability standards	Pp. 21, 30
ORIOR specific disclosure		Sales percentages with labelled products (%)	P. 31
Animal welfare			
GRI 3: Material Topics 2021	3-3	Management of material topics	Pp. 22–32
Safe and healthy food			
GRI 3: Material Topics 2021	3-3	Management of material topics	Pp. 33–39
GRI G4 Food Processing 2014	FP5	Percentage of production volume manufactured at sites certified according to internationally recognised food safety standards	P. 34
ORIOR specific disclosure		Number of complaints (per 100 t of product sold)	P. 38
ORIOR specific disclosure		Sugar and salt content (% of sales volume in kg)	P. 39

GRI Standard	Disclosure	Reference	Further information and/or omissions
Food waste and packaging			
GRI 3: Material Topics 2021	3-3	Management of material topics	Pp. 41–47
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	Pp. 41–43, 46–47
	306-2	Management of significant waste-related impacts	Pp. 42–47
	306-3	Waste generated	Pp. 46–47
	306-4	Waste diverted from disposal	Pp. 46–47
			<p>b. All of the service providers contracted by ORIOR are certified disposal companies.</p> <p>c. The collection and monitoring of waste-related data is performed by wsba GmbH. Their support services enable ORIOR to provide an objective assessment of recyclables and waste logistics and ensure legally compliant recycling and disposal management. This includes waste management invoice controlling, recyclables and waste statistics, as well as the ecologically and economically sustainable optimisation of waste management processes.</p> <p>a. Due to confidentiality constraints, we publish only relative waste data.</p> <p>b. The data is based on the waste statistics of the individual competence centres, which have been uniformly consolidated by wsba GmbH. They are also based on the invoices and the delivery and weighing records of the disposal companies, which are checked monthly and compiled into statistics.</p> <p>a.–d. Due to confidentiality constraints, we publish only relative waste data.</p> <p>e. The data is based on the waste statistics of ORIOR companies and on documents from the disposal companies, which are checked and fed into the statistics. To calculate the compost shares, statistics from different biogas plant operators are used, according to which about 1/3 of the compost (330 kg) is produced from 1 t substrate of biogas utilisation. Used engine oil is recycled, with the exception of very small amounts.</p>

GRI Standard	Disclosure	Reference	Further information and/or omissions
GRI 306: Waste 2020	306-5 Waste directed to disposal	Pp. 46–47	a.–d. Due to confidentiality constraints, we publish only relative waste data.
ORIOR specific disclosure	Food waste intensity (% of production volume in kg)	Pp. 41, 45	
Climate and energy			
GRI 3: Material Topics 2021	3-3 Management of material topics	Pp. 48–57	
GRI 302: Energy 2016	302-3 Energy intensity	Pp. 48, 53	
ORIOR specific disclosure	Energy consumption by energy source (%)	P. 53	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	P. 55	
	305-2 Energy indirect (Scope 2) GHG emissions	P. 55	
	305-3 Other indirect (Scope 3) GHG emissions	P. 55	
	305-4 GHG emissions intensity	Pp. 54–55	
Water			
GRI 3: Material Topics 2021	3-3 Management of material topics	Pp. 58–61	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Pp. 59–60	
	303-2 Management of water discharge-related impacts	Pp. 59–60	
ORIOR specific disclosure	Water consumption in m ³ fresh water per t produced	Pp. 58, 61	

GRI Standard	Disclosure	Reference	Further information and/or omissions
Employee development			
GRI 3: Material Topics 2021	3-3	Management of material topics	Pp. 63–69
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	Pp. 63, 68–69
	404-2	Programmes for upgrading employee skills and transition assistance	Pp. 64–67
ORIOR specific disclosure		Expenditures for training and development	P. 68
		Number of apprentices and trainees	P. 69
Occupational safety and health			
GRI 3: Material Topics 2021	3-3	Management of material topics	Pp. 70–76
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	Pp. 71–74
	403-2	Hazard identification, risk assessment, and incident investigation	Pp. 72–73
GRI 403: Occupational Health and Safety 2018	403-3	Occupational health services	Pp. 71, 74
	403-4	Worker participation, consultation, and communication on occupational health and safety	P. 73
	403-5	Worker training on occupational health and safety	P. 73

GRI Standard	Disclosure	Reference	Further information and/or omissions	
GRI 403: Occupational Health and Safety 2018	403-6	Promotion of worker health	P. 74	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Code of Conduct , p. 5	This aspect is not reported on directly by ORIOR. However, partial aspects of this topic are covered by the Code of Conduct and dealt with in the "Sustainable raw materials" field of activity by prioritising sustainability standards and labels when sourcing.
	403-8	Workers covered by an occupational health and safety management system	Pp. 71–72	a. Coverage: <ul style="list-style-type: none"> i. 100% are covered by an occupational health and safety management system. ii. 56.0% of employees are covered by an internally audited system. iii. 0% are covered by an externally certified system. b. Data covers ORIOR employees only (excluding employees not under contract to ORIOR).
ORIOR specific disclosure	Absence rate, broken down by type of absence (occupational accident/illness)	Pp. 70, 76		
Economic performance				
GRI 3: Material Topics 2021	3-3	Management of material topics	Pp. 79–85	
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	Pp. 80–83	These figures correspond to the accounting principles of Swiss GAAP FER and are disclosed at Group level only for confidentiality reasons.
GRI 205: Anti-corruption 2016	205-3	Confirmed incidents of corruption and actions taken	Pp. 78, 84	
ORIOR specific disclosure	Number of employees	Pp. 8–9		

TCFD index

The recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) cover the fields of governance, strategy, risk management, metrics and targets relating to climate. Reporting in accordance with these TCFD guidelines is intended to adequately communicate the risks and opportunities arising from climate change to investors and other stakeholders, thereby contributing to the stability of the financial markets.

Since the CDP climate questionnaire also covers many of the TCFD requirements, the ORIOR Group already publishes most of this information within that framework. The answers and results of the CDP questionnaire can be viewed using the following link: [CDP ORIOR AG](#). The most important information is also summarised in this sustainability report. To make it easier for interested readers to navigate this topic, we are also publishing a TCFD index in this appendix with references to the corresponding sections from CDP and the sustainability report.

TCFD core elements	Required information	CDP Questionnaire 2023 reference	Sustainability Report 2023 reference
1. Governance Disclosure of the organisation's governance around climate-related risks and opportunities	A. Board's oversight of climate-related risks and opportunities	C1.1, C1.1a, C1.1b, C1.1d C2.2	Pp. 16–19
	B. Management's role in assessing and managing climate-related risks and opportunities	C1.2, C1.3, C1.3a C2.2	Pp. 18–19
2. Strategy Disclosure of the actual and potential impacts of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning where such information is material	A. Description of climate-related risks and opportunities	C2.2, C2.2a, C2.3, C2.3a, C2.4, C2.4a	Pp. 19, 50
	B. Impact of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning	C2.1a, C2.1b, C2.3, C2.3a, C2.4, C2.4a C3.1, C3.2 C3.3, C3.4	Pp. 18–19
	C. Resilience of the organisation's strategy	C3.1, C3.2, C3.3	Pp. 18–19
3. Risk Management Disclosure of how the organisation identifies, assesses, and manages climate-related risks	A. Organisation's processes for identifying and assessing climate-related risks	C2.1, C2.1a, 2.1b, C2.2, C2.2a	Pp. 18–19, 50
	B. Organisation's processes for managing climate-related risks	C1.1a, C1.1b C2.2, C2.2a C3.3, C3.4	Pp. 18, 50
	C. Integration of processes for identifying, assessing, and managing climate-related risks into the organisation's overall risk management	C2.1a, C2.1b, C2.2	P. 18
4. Metrics and Targets Disclosure of the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material	A. Metrics used by the organisation to assess climate-related risks and opportunities	C4.1, C4.1b, C4.2, C4.2c C5.2, C5.3 C6, C7, C8	Pp. 53–55
	B. Disclosure of Scope 1, Scope 2, and Scope 3 greenhouse gas emissions	C6.1, C6.3, C6.5 C7	P. 55
	C. Targets used by the organisation to manage climate-related risks and opportunities	C4.1, C4.1b, C4.2, C4.2c	Pp. 49, 52

GRI 2-3

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ORIOR International



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Casualfood, Frankfurt am Main (DE)
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Final processing and distribution

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