

ORIOR

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EXCELLENCE IN FOOD




2025 **ORIOR Group** SUSTAINABILITY REPORT

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GRI 2-22

Statement



“Economic recovery and sustainable business practices go hand in hand – environmental efficiency is a key driver of our operational strength.”

Monika Friedli-Walser, Chairwoman and Delegate of the Board of Directors of ORIOR AG.

GRI 2-22

Dear readers

The year 2025 marks a turning point for the ORIOR Group. With the “ORIOR way forward”, we have decisively initiated a realignment that goes far beyond a classic programme of measures – in order to lead our Group into the future with a sharper focus, leaner structures and a stronger capital base. Parallel to this realignment, we have clearly defined and bindingly launched our second strategic period with the Sustainability Strategy 2025–2030.

We are firmly convinced that economic recovery and sustainable business practices are not mutually exclusive. On the contrary: our progress during the reporting year underscores the fact that environmental efficiency strengthens our operational foundation. Already in the first year of the new strategic period, we are on track to meet our targets for the majority of our key performance indicators. The renewed reduction in energy, water and food waste intensity underscores the impact of our operational discipline. It is the expression of focused steering in our competence centres and makes a measurable contribution to the sustainable improvement of our profitability.

I consider the validation of our climate targets by the Science Based Targets initiative (SBTi) in the summer of 2025 to be an important milestone. Together with the science-based target paths and our internal climate fund launched

at the start of 2025, we now have the necessary instruments to reduce our greenhouse gas emissions in a targeted and transparent manner.

Implementing our “ORIOR way forward” requires clarity, consistency and a sense of responsibility from all of us. Changes of this magnitude are demanding – making it all the more important to accompany them with prudence and a clear understanding of leadership. I see it as a strong sign that we were able to achieve progress in key areas such as the illness rate despite the ongoing transformation. At the same time, we remain self-critical: The increase in the accident rate clearly shows where we must further sharpen our attention.

The clear focus on our core business in the Swiss market, complemented by targeted international activities, strengthens the resilience and performance of ORIOR. Our Sustainability Strategy sets the direction and anchors ecological and social responsibility as an integral part of our economic success.

I would like to thank you sincerely for your trust and your connection to ORIOR, and I hope you find this an insightful read.



Monika Friedli-Walser
Delegate of the Board of Directors



Every year, a wide variety of vegetable juices is produced in Neuenstadt am Kocher. Gesa has been specialising in the careful processing of organic vegetables for over 40 years.

Sustainability highlights 2025

Partnership for the food of the future



The strategic partnership between our Le Patron competence centre and the Food-Tech start-up **Yumame Foods** combines innovative strength in fermentation technology with many years of production and market expertise. Together, we are developing nutrient-dense, minimally processed plant-based alternatives – and setting new culinary benchmarks for the nutrition of the future.



Shared responsibility: Our new Supplier Code of Conduct

With our **Group-wide Supplier Code of Conduct** coming into force in 2025, we are defining clear minimum requirements for our partners regarding ethics, human rights and climate and environmental protection. The Code forms the basis for greater cooperation, enabling us to work with our partners to make our supply chain as responsible and sustainable as possible.

Validated by science: Our path to net zero

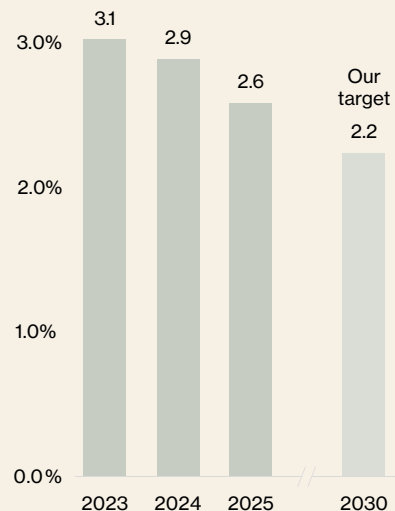
In 2025, the **Science Based Targets initiative** officially validated our short- and long-term climate targets, thereby confirming that our reduction pathway is aligned with the **1.5°C goal** of the Paris Agreement. This milestone provides us with a scientifically sound roadmap for the systematic decarbonisation of our entire value chain.



With a result of

-10.4%

compared to the previous year, our food waste intensity (% of production volume in kg) declined to a new low of **2.6%**. This underscores our ambitions and demonstrates that we are firmly on course to meet our 2030 goal.



4
Climate projects approved



Launched in 2025, the ORIOR Climate Fund provides targeted support for projects aimed at **reducing greenhouse gas emissions** within the Group. One of the first successfully financed projects was a flue gas cooler at Pastinella, which reduces the demand for fossil fuels by recovering energy from hot exhaust gases, thus resulting in lower CO₂ emissions.

The ORIOR Sustainability Report

GRI 2-2

Scope of consolidation and structural changes

This sustainability report covers the efforts of all the companies that are wholly owned and controlled by the ORIOR Group (operational control). As a result, consolidated key figures are presented whenever possible.

During the reporting year, a decision was made to realign the Refinement segment. A key element is the gradual transfer of selected value-added steps from the Albert Spiess competence centre to the Rapelli competence centre. In parallel, the legal structure of the ORIOR Group was simplified at the end of October 2025 in order to optimise administrative and operational processes and save costs (see [Annual Report](#) for details).

The aforementioned organisational and legal changes had no impact on our sustainability reporting in the year under review.

Legal requirements and reporting standards

This report was prepared in accordance with the requirements of the Swiss Code of Obligations (CO) in the area of non-financial reporting (Art. 964a-c CO). The review of due diligence and transparency obligations relating to child labour (Art. 964j-l CO, VSoTr) was carried out for the third time during the reporting year. More information about this can be found in the “Attractive employer” chapter under “Working conditions”. This report was not published in a machine-readable format (Art. 964b para. 3 CO), as the underlying regulatory taxonomy and technical specifications had not yet been finalised.

Our climate reporting has been further developed. This refers in particular to the Group-wide climate targets validated by the Science Based Targets initiative (SBTi) in the reporting year. These science-based short- and long-term targets, including reduction paths, also place greater focus on the issue of deforestation (addressed in detail in the “Climate change and energy” chapter). This report’s appendix contains a TCFD (Task Force on Climate-related Financial Disclosures) index that is in line with the Swiss Ordinance on Climate Reporting, which is based on the TCFD recommendations.

The regulatory environment remains dynamic. While the revision of Swiss climate reporting has been put on hold, the final version of the EU Corporate Sustainability Reporting Directive (CSRD) has confirmed that ORIOR does not fall within the scope of this directive. ORIOR has continued to adhere to the proven reporting standards of the Global Reporting Initiative (GRI) for the 2025 reporting year.

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 on 4 May 2026. An external audit was not conducted for this report. However, compliance with the GRI standards and the overall report were subject to an external review by the company LRQA, a well-known provider of sustainability, certification and assurance services, and confirmed in their current format. In addition, a law firm specialising in this field clarified specific legal issues and uncertainties relating to the new requirements.

GRI 2-5
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Company profile of the ORIOR Group



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

ORIOR is an internationally active Swiss food & 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 growing niche markets at home and abroad. With Rapelli, Biotta, Ticinella, Albert Spiess, Möfag, Fredag, Pastinella, Le Patron, Gesa, Culinor and Casualfood, ORIOR has a wide portfolio of brands and companies in Switzerland, Belgium and Germany. In terms of organisation, the Group is divided into three segments: Convenience, Refinement and International. ORIOR operates with a decentralised business model that enables the regional competence centres to live their own culture and, as manufacturing companies and employers, rely on an established local base.

The diverse items produced by the ORIOR companies are sold to the retail trade, specialist retailers and airports, and through various food service channels such as restaurants, wholesalers, take-aways, events 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 page 10.

The ORIOR Group companies



ORIOR locations

15

9 of which are in Switzerland.

Employees Ø FTE

2 030

1 119 of whom are in Switzerland

Net sales (CHF)

622.9 m

68.1% of which was realised in Switzerland

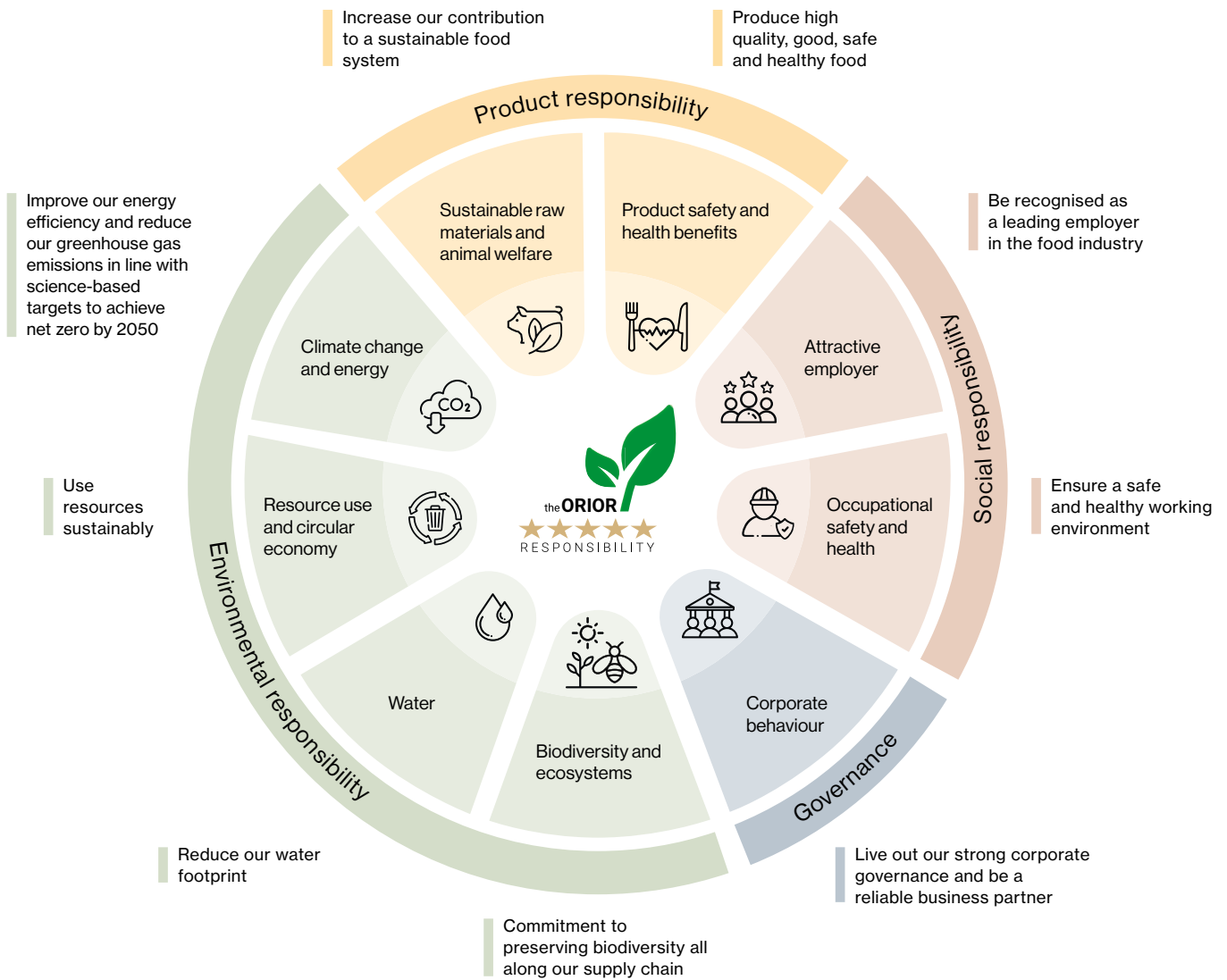
The ORIOR Responsibility

Sustainability at ORIOR can be summed up in one phrase: “The ORIOR Responsibility” This has been an integral part of ORIOR’s strategy since 2018 and forms the underlying basis of our sustainability strategy. Consistently pursuing the goals set out in it allows us 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.

GRI 3-2

Sustainability Strategy 2030



The ORIOR Sustainability Strategy 2030 provides a framework for action in the coming years. It is divided into the areas of “Product responsibility”, “Environmental responsibility”, “Social responsibility” and “Governance”. Each area is explored in more detail in the following chapters.

GRI 3-1

Double materiality

ORIOR's sustainability strategy is based on a materiality analysis conducted according to the principle of double materiality. It takes into account both the impacts of our business activities on the environment and society (inside-out) and the financial opportunities and risks for the ORIOR Group's business success (outside-in). This allows us to identify the most important sustainability issues for ORIOR and derive strategic priorities. The analysis was conducted in 2023 in collaboration with a specialist consulting firm in accordance with regulatory require-

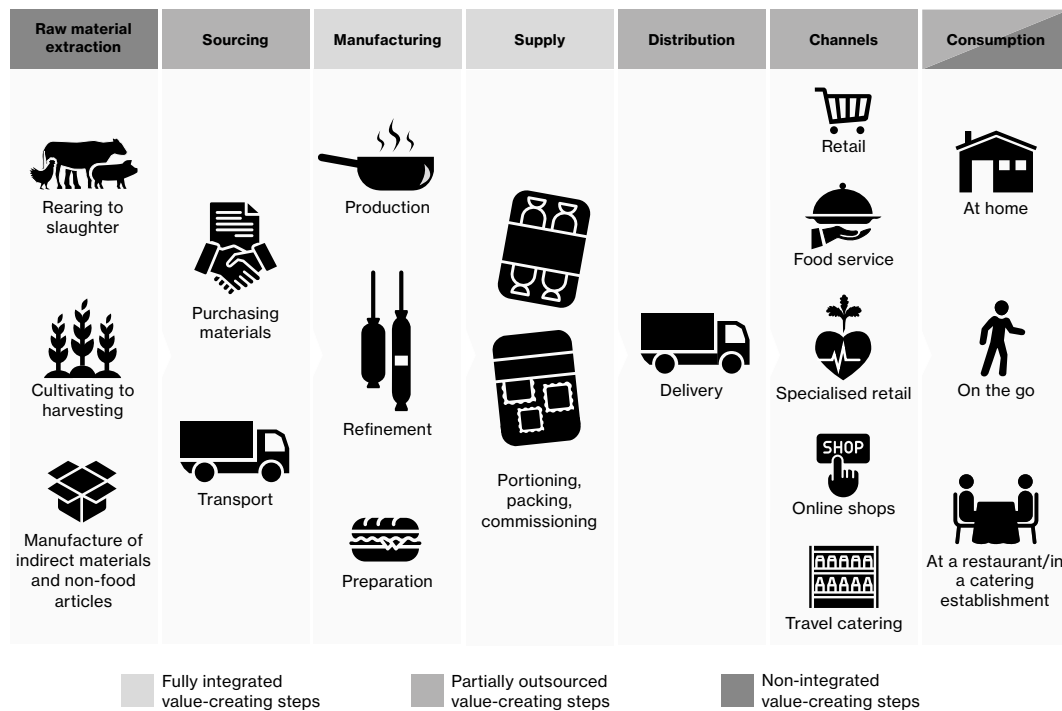
ments valid in Switzerland. It undergoes regular reviews and necessary adjustments should the framework conditions change materially.

List of topics and value chain

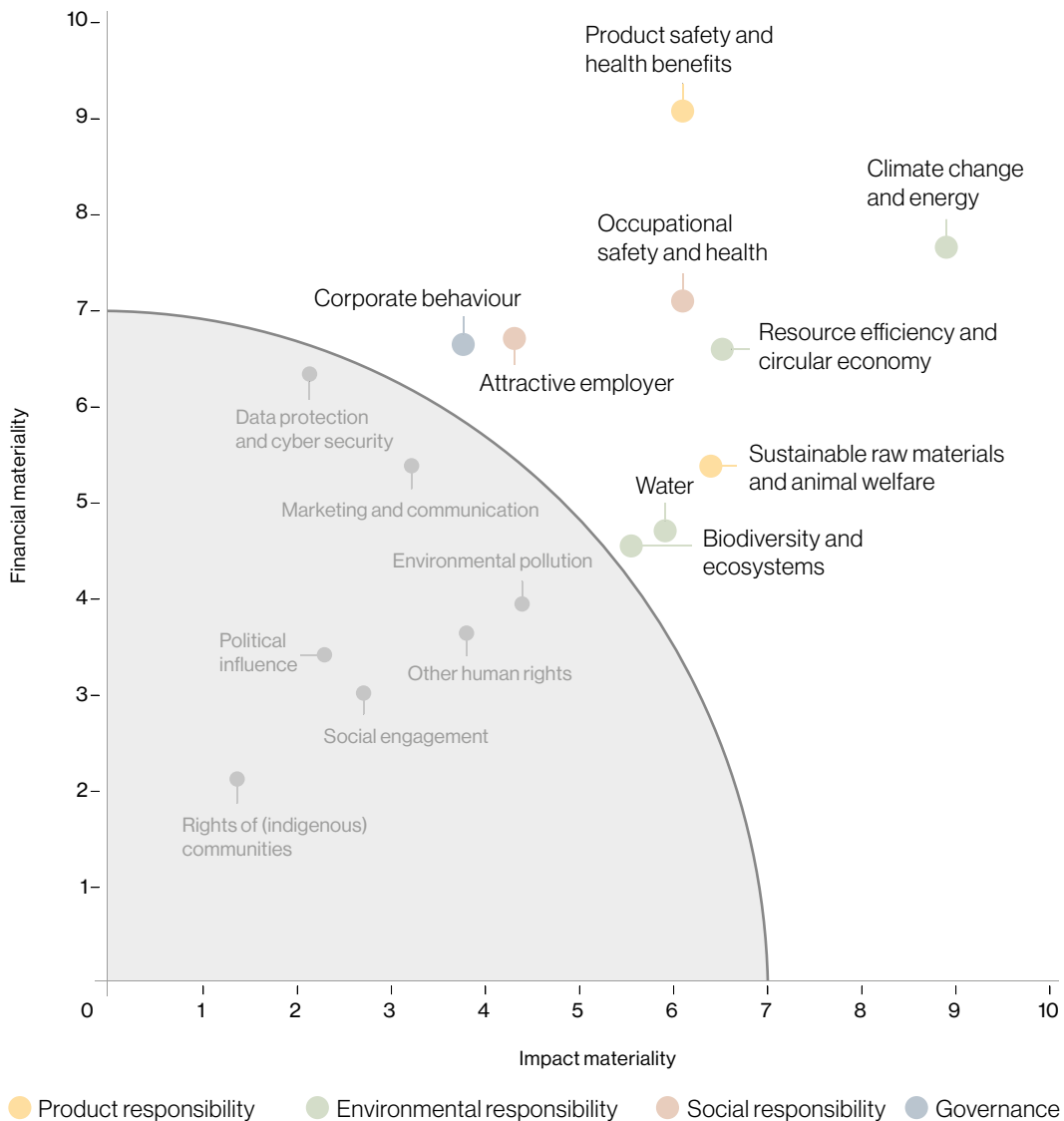
The list of topics aggregates all of the sustainability aspects relevant to ORIOR, taking into account legal requirements and GRI standards. By mapping the value chain based on the business activities of all the subsidiaries, these topics can be placed in the context of the Group's overall activities.

GRI 2-6

Value chain of the ORIOR Group



GRI 3-2 **Materiality matrix of the ORIOR Group**



Impact assessment and evaluation of risks and opportunities

The impact assessment evaluates the impacts of sustainability issues on the environment, people and the economy along the entire value chain based on the criteria of severity, scope and reversibility. Furthermore, the risk and opportunity analysis highlights their financial relevance for the ORIOR Group's business success. Internal expert surveys and management workshops ensured that the assessment was carried out on a sound basis from both these perspectives.

Definition and validation of the material topics

The materiality matrix compiles the results of the impact assessment along with the risk and opportunity analysis, which highlights the key sustainability issues. There is a defined threshold value to determine when a topic is considered material. This threshold value and the final materiality matrix were validated and approved by the Executive Committee and the Board of Directors.

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

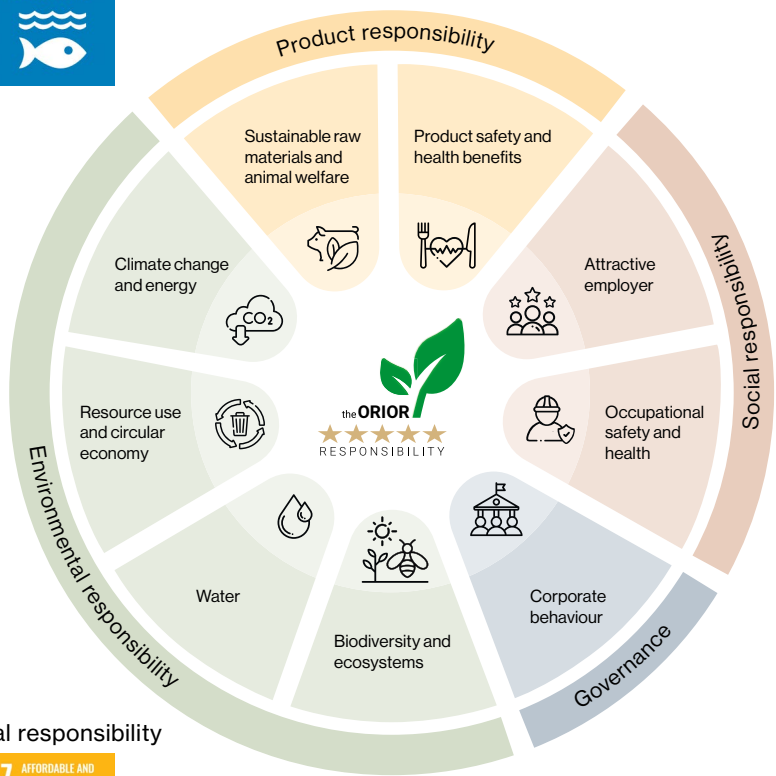
(SDGs) by 2030. ORIOR recognises the significance of this framework and is committed to making a contribution to ensure that the objectives are reached. The following diagram shows the twelve SDGs that have been prioritised by ORIOR. More details on how we are contributing to these goals can be found on our [website](#).

The ORIOR Responsibility and the SDGs

Product responsibility



Social responsibility



Environmental responsibility



Governance



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

ESG governance and risk management

Sustainability management and monitoring
In accordance with the [ORIOR Articles of Association](#) and the [Organisational Regulations](#), the Board of Directors approves the sustainability strategy and the goals set out in it. The members of the Board of Directors are regularly informed verbally and in writing about sustainability topics. This was carried out by the ESG Committee until the end of 2025; in January 2026, the Board of Directors decided to integrate the tasks and responsibilities of the ESG Committee into the Audit Committee.

This means that the importance and relevance of ESG topics will continue to be maintained at board level and continued within the framework of the Audit Committee. This ensures that various ESG topics, including those related to climate, are also included simultaneously in the Board of Directors' strategic decisions. The sustainability report is formally approved by the Board of Directors and will be submitted to the Annual General Meeting on 4 May 2026 for approval.

Sustainability management structure as at 31 December 2025



¹ In January 2026, the Board of Directors decided to integrate the tasks and responsibilities of the ESG Committee into the Audit Committee.

² Resignation from the Executive Committee as of 6 January 2026.

³ As a sister company, Gesa is part of the Biotta competence centre.

The Sustainability Team is responsible for addressing cross-Group sustainability issues and acts as an expert panel for sustainability topics. Its primary responsibilities include:

- Development, implementation and ongoing monitoring of the sustainability strategy
- Group-wide sustainability initiatives (e.g. ORIOR Climate Fund)
- Consolidation and monitoring of KPIs
- Ensuring ESG-related compliance
- Group-wide reporting
- Supporting competence centres with sustainability issues

The Sustainability Team reports to the Executive Committee at regular intervals. The liaison is the Chief Corporate Affairs Officer and supervisor of the Sustainability Team. This person ensures that all the important topics and decisions relating to ESG are discussed and approved by the Executive Committee before they are presented to the ESG Committee and the Board of Directors.

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

Embedded in the strategy and processes

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 part of the assessment of the short-term variable compensation (STI) awarded to the management of the competence centres. The Executive Committee is also included in

GRI 2-18
GRI 2-19



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

a long-term incentive plan (LTIP). A quarter of this long-term compensation, which covers a period of three years, is based on the achievement of defined sustainability targets that comprehensively reflect our sustainability strategy. The ambition is an improvement index, with an achievement rate of 80% of the set targets considered a success. The degree of achievement is measured on the basis of linear progress towards the goals of the sustainability strategy.

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 throughout 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. 10–11). 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.

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, along with the measures contained therein. 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, executive management and performance-monitor-

ing process. The CEO and the 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 formal process of annual risk management, climate-related 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 Chief Human Resources Officer (Social).

During the annual implementation of its risk management process, ORIOR pursues a standardised approach of continuous improvement with four phases: risk identification, risk analysis, risk management and risk controlling.

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 operational corporate behaviour. In the case of risks that could have significant financial or strategic consequences, a more detailed analysis is performed and then presented to the Board of Directors. The Board of Directors decides whether and which additional risk management measures should be undertaken.

A detailed explanation of climate-related risks and opportunities can be found in the “Climate change and energy” chapter.

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



Product responsibility





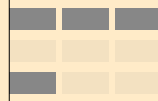
Sustainable raw materials and animal welfare

Ambition 2030

We increase our contribution to a sustainable food system.

Impact

Upstream
ORIOR
Downstream



SDG contribution



GRI 3-3

Topic overview

Fields of activity	Goals 2030
Sustainable raw materials	<ul style="list-style-type: none"> 15% increase in the proportion of sales of products with organic and/or other sustainability labels by 2030 (base year 2024).
Animal welfare	Field of activity with key figure monitoring, currently without specific goals set.
Sustainable supply chain management	<ul style="list-style-type: none"> Develop a system for sustainable supply chain management. Have all of our suppliers sign the ORIOR Supplier Code of Conduct.
Vegetarian/vegan	<ul style="list-style-type: none"> 20% increase the sales share of vegetarian and vegan products by 2030 (base year 2024).

The “Sustainable raw materials and animal welfare” chapter outlines how ORIOR fulfils its environmental, social and economic responsibilities along the entire value chain. The “Sustainable raw materials”, “Animal welfare”, “Sustainable supply chain management”, and “Vegetarian and vegan products” fields of activity are central. Together, they reflect our goal of continuing to make production more sustainable while at the same time meeting the expectations of our customers and partners in terms of quality, flavour, and social and environmental responsibility.

As a food processing company, ORIOR has an influence on social and environmental factors along the entire value chain – while at the same

time being influenced by them itself. The selection and processing of raw materials not only has an impact on CO₂ emissions and biodiversity, but also on the use of resources and working conditions in agriculture and among our suppliers. At the same time, environmental risks such as climate-related fluctuations in yields and prices can have a significant impact on our raw material sourcing and planning.

In order to effectively respond to these opportunities and risks, we rely on solid supplier relationships, ethical standards and a growing selection of sustainable, regional and plant-based products. In this way, we are contributing to a food system that is sustainable in the long term.

● Goal includes all subsidiaries.
◆ Goal includes all manufacturing companies.

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 apply clearly defined principles of action, which are described below.

We focus on the raw materials that are most important to us, taking into account their origins as well as their environmental and social impacts 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 pp. 23–24). Vegetarian and vegan products can offer environmental and health benefits, and we want to further expand this segment.

These principles also form the basis for responsible interactions with our suppliers. The ORIOR Supplier Code of Conduct, which was adopted by the Executive Committee in 2024, is a key component of our sustainable supply chain management. It defines minimum requirements for ethical business behaviour, human and labour rights, climate and environmental protection, and responsible corporate governance. The code enshrines compliance with international standards such as the core labour standards of the International Labour Organization (ILO), the UN Guiding Principles on Business and Human Rights, and relevant legal requirements in Switzerland and the EU (e.g. EU Deforestation Regulation EUDR). Since 2025, the Supplier Code of Conduct has also been part of our purchasing terms and conditions and forms an important basis for the further development of sustainable supply chain management.

In addition, efforts were made in 2025 to establish new processes for assessing deforestation risks. These include risk analyses for raw materials with a risk of deforestation and specific audit mechanisms for companies subject to the EUDR. The aim is to improve risk assessment along the supply chain and use data to guide sustainable sourcing decisions. ORIOR has taken note of the possible delay of the EUDR's entry into force. The ORIOR Group companies impacted by the EUDR are already at an advanced stage in their preparation work, and these will continue until clarity is achieved.

Responsibilities

Operational responsibility for sustainable raw materials and animal welfare lies with the competence centres. Implementation is carried out in a decentralised manner by the respective Purchasing departments. Based on their specific business model and individual supply chain, the competence centres can define independent guidelines for sustainable products and animal welfare standards. This enables the different market conditions, raw material structures, and customer demands to be taken into account. These guidelines may stipulate such things as requirements relating to regional origin and animal welfare (e.g. free-range eggs, no foie gras). At the same time, there are overarching Group-wide requirements that apply, in particular those set forth in the ORIOR Supplier Code of Conduct.

The competence centres are responsible for presenting this Code to their suppliers and ensuring that they sign it and comply with the requirements. The Code forms the Group-wide framework for responsible and sustainable sourcing along the supply chain. Since the area of sustainable sourcing is still relatively new, the Sustainability Team is providing active support during its current development phase.



Genuine delight: Delicious pasta variations from Pastinella for the food service sector.

The team reviews the selection of prioritised raw materials, initiates improvements in data management, and further develops Group-wide standards, including the Supplier Code of Conduct. The respective departments ensure that the corresponding requirements are implemented. Sharing of expertise is mainly handled by the Purchasing Champion Group.

ORIOR is committed to continuously increasing its share of more sustainable products, but it has to operate in an environment that is influenced by market dynamics and customer needs.

Responsibility is spread out along the entire value chain: On the one hand, ORIOR uses binding standards to ensure that its suppliers comply with clearly defined requirements; on the other hand, ORIOR itself is held accountable by its customers.

Risks, opportunities, due diligence

Fields of activity	Opportunities	Risks
Sustainable raw materials	<ul style="list-style-type: none"> – Develop market opportunities in the organic segment – Fulfil criteria for participation in tenders through sustainable raw material procurement, with a potential competitive edge over less sustainable suppliers 	<ul style="list-style-type: none"> – Higher raw material costs, limited availability and price fluctuations due to stricter animal welfare standards, climate change and environmental factors – Decline in demand for animal products due to changes in consumer behaviour, driven by climate awareness and ethical concerns about animal husbandry
Animal welfare	<ul style="list-style-type: none"> – Boost consumer confidence through efforts in the area of sustainable raw materials and animal welfare 	<ul style="list-style-type: none"> – Risk of losing competitiveness on the market due to the cost of meat products with high animal welfare standards
Sustainable supply chain management	<ul style="list-style-type: none"> – Reinforce the transparency and resilience of our value chain through sustainable supply chain management – Strengthen business relationships through increased credibility, e.g. with compliance checks 	<ul style="list-style-type: none"> – Risks due to a lack of transparency and breaches of standards in the supply chain (e.g. quality defects, non-compliance with common ethical standards) – Danger of fines for non-compliance with environmental and social standards
Vegetarian/vegan	<ul style="list-style-type: none"> – Reach new target groups and increase sales through product innovations 	<ul style="list-style-type: none"> – Risk of misjudgements due to disruptive consumer trends

Our management approach outlines how ORIOR undertakes targeted measures to minimise the aforementioned risks and capitalise on opportunities.

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. The list of priority raw materials underwent a review in 2025. The analysis confirmed that the existing priorities remain valid and that no adjustments to the list are currently required (see table on p. 22–23).

The requirements for our raw materials are outlined in the raw material guidelines of our competence centres, which are implemented by the Quality Management and Purchasing departments in accordance with the Group-wide principles. When it comes to purchasing,

our Swiss companies establish clear minimum requirements based on a list of exclusion criteria for products that may not be sourced, such as genetically modified raw materials. Furthermore, in the case of our pâté and terrine specialities, we only use livers from non-force-fed ducks and geese.

Palm oil is not a priority raw material for the ORIOR Group due to the small quantities purchased, and it is avoided or replaced wherever possible. Culinor, for example, is RSPO¹ certified and only purchases small quantities of raw materials that contain palm oil as an ingredient. According to the Group's own charter for responsible sourcing, all of these raw materials must be 100% RSPO certified. In order to meet the growing requirements for transparency and verification, we further enhanced the database for palm oil and palm fat in the year under review. The reason for this is increased customer requests and new regulatory developments in the areas of deforestation and due diligence.

Origin of raw materials

We impose high standards of quality, sustainability and animal welfare on the raw materials we source. Our companies 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 and minimises the associated environmental impact, while at the same time contributing 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 hard on replacing Asian raw materials with European ones wherever feasible to reduce the risk of pesticide residues or abusive production conditions, among other things. The corresponding key figures for the breakdown of origins are provided in the “Evaluation” sub-section.

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 been applied since 2022. The high animal welfare standards and short transport distances are additional reasons why our Swiss competence centres source as much meat as possible from local farms. Since 2019, all ORIOR Switzerland meat-processing companies have been members of the Proviande trade organisation and source their meat from accredited suppliers only. Part of this accreditation includes the verification of Swiss origin for all beef cattle by means of DNA checks, a standard which was introduced in 2018 and strengthens traceability and transparency in the value chain. Not a single case of abuse has been documented in all the years since then. Proviande has now announced that it will discontinue DNA testing at the end of 2025.



Valuable organic raw materials from the region – the basis for our Biotta juices.

Overview of priority raw materials

Priority raw materials

Pork



In terms of volume, pork is the most important animal raw material for the Swiss competence centres. It is processed mainly for the Rapelli Salumeria delicacies, Albert Spiess Bündner specialities and Möfag's ham and bacon creations. For the Swiss market, almost 90% of the pork we source is of Swiss origin; Group-wide, this figure is 79.5%.

Origin¹ 79.5% 20.5% 0.0%
Labels 1.7% 7.1%

Beef



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 requirements – especially in organic quality – cannot be met by domestic livestock farming. We secure our local supply chain as much as possible by cultivating relationships with our suppliers and planning our purchasing in advance.

Origin 62.2% 37.2% 0.5%
Labels 2.3% 0.3%

Poultry



Poultry is processed primarily in ORIOR's Convenience segment – above all for Fredag's versatile chicken range, but also at Culinor for specialities such as vol-au-vents (filled pastry shells), which are popular in Belgium. We source our poultry meat from local farms whenever possible. However, demand for poultry is so high that domestic supply cannot cover it. We therefore also rely on foreign poultry that is produced in accordance with Swiss animal welfare standards, e.g. through the Migros Animal Welfare (MAW) programme.

Origin 26.8% 22.8% 50.4%
Labels 0.0% 34.5%

Vegetables and fruit



Vegetables and fruit feature prominently in our Convenience segment, particularly in the organic juices from Biotta and Gesa, and as menu components in food service and retail. We source materials regionally whenever possible. As a result, almost 90% of our volumes come from Europe – due in large part to local sourcing by Gesa in Germany.

Origin 5.9% 89.9% 4.1%
Labels 74.1% 2.3%

Durum wheat



Durum wheat is a key raw material for our Pastinella pasta factory, in particular. We source it mainly from Europe and Canada. There is often a mix of origins for this raw material along the supply chain. We deliberately take a cautious approach in our reporting, which is why the stated European share tends to be underrepresented. Our aim in this area as well is to continue increasing the organic share to ensure our ecological contribution. Durum wheat has experienced significant price fluctuations on the world market over the last few years due to crop failures, the Covid pandemic and geopolitical events such as the war in Ukraine.

Origin 0.1% 18.3% 81.6%
Labels 15.0% 4.1%

Eggs



Eggs are used primarily in the production of our pasta specialities and for menu components, pâtés and panades. While our Swiss companies source free-range eggs only, Culinor relies almost exclusively on barn eggs with outdoor access; across the entire Group, free-range eggs account for around two-thirds of the total.

Origin 17.9% 82.1% 0.0%
Labels 11.2% 28.4%
Free-range 67.7%

Switzerland Europe (excl. Switzerland) outside of Europe Organic label other sustainability label

Other important raw materials

Soya



Soya plays an important role in the Convenience segment, particularly at Fredag, where it is used to make tofu products. We work closely with agricultural producers in Switzerland in order to secure the required quantities of raw materials, and, wherever possible, we secure the forecast volume even before cultivation. Fredag also sources soya derivatives for its meat-alternative products. The data provided here relates exclusively to the procurement of soybeans.

Origin 99.2% 0.8% 0.0%
Labels 99.2% 0.0%

Fish and seafood



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

Origin 0.3% 48.5% 51.2%
Labels WWF¹ 97.8%

Switzerland Europe (excl. Switzerland) outside of Europe Organic label other sustainability label

Use of labels

Labels are a key tool for measuring our progress, particularly in the areas of sustainable raw materials, animal welfare and biodiversity. We assign labels to one of three categories: labels for organic farming and production, other sustainability labels, and labels of origin that only provide information about the material's origin but do not make any statements about specific environmental and social cultivation conditions.

Certifications are subject to regular audits, resulting in the steady improvement of standards at the production sites. Labels are also gaining importance in the non-food sector – particularly for packaging materials made from paper and cardboard. In this regard, we ensure FSC-certified sourcing. The following overview displays the most important raw material and food labels for the ORIOR Group.

Labels and sustainability standards at the ORIOR Group

Organic labels	Other sustainability labels	Labels of origin ²
<ul style="list-style-type: none"> – Bio Organic (Lidl) – Bio Suisse (Knospe) – Bioland – CH Bio-Verordnung – Demeter – EU-Bio – Migros Bio – Nature Suisse Bio (Aldi) – Naturaplan (Coop) – Naturland 	<ul style="list-style-type: none"> – Animal Welfare Programme BTS – Animal Welfare Programme RAUS – Aquaculture Stewardship Council ASC – Better Life – Fairtrade/Max Havelaar – IP-Suisse – KAT free-range – Marine Stewardship Council MSC – Migros Animal Welfare MAW – Nature Suisse (Aldi) – Natura-Beef – Naturafarm (Coop) – Non-GMO Project – Rainforest Alliance – Responsible Sourced Cocoa – Roundtable on Sustainable Palm Oil (RSPO) – V-Label 	<ul style="list-style-type: none"> – Alpinavera – AOP – Aus der Region. Für die Region (From the region. For the region.) (Migros) – IGP – Pro Montagna (Coop) – Regio.garantie – Swiss alp product – Swiss mountain product – Suisse Garantie

¹ Fish and seafood with a WWF rating of “recommended” or “second choice”.

² Promoting regional products is a natural part of our strategy. However, as these products often do not take into account additional environmental and social requirements, we do not include them in our targets, but rather track them as internal metrics.

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. Culinor uses the Better Life label for some of its prepared meals and stipulates that its eggs are from hens that are guaranteed exercise runs. At our subsidiary Gesa, which specialises in organic vegetable juices, the majority of raw materials purchased come from certified organic sources – resulting in an organic content of almost 100%.

Partnering with suppliers

We maintain fair business relationships. To ensure sustainability and quality, we take part in partnership-based programmes, such as Migros Animal Welfare (MAW) in Switzerland. We also expect our suppliers to sign the ORIOR Supplier Code of Conduct, which sets forth our ethical, ecological and social standards along the supply chain. Suppliers are required to cascade these standards along their value chain. This helps to strengthen the sustainability of our business relationships and ensures compliance with our guidelines.

Nevertheless, we realise that it is a challenge for some of our suppliers, particularly small businesses, to provide the data we require as a legally regulated company. We are therefore working tirelessly to further simplify the collection of sustainability-related information such as labels and certificates of origin and to incorporate this as an

integral part of our sourcing processes in future. We also require our suppliers to undergo additional quality audits if they do not have a valid GFSI¹ food safety certificate. In certain cases, Culinor will request that they fill out a detailed questionnaire instead. If the results do not meet the requirements, a supplier may be rejected. Quality checks are carried out on meat suppliers and suppliers with potential risks, irrespective of whether they have certificates or not. The results are shared between the competence centres so that everyone can benefit from the knowledge gained.

Vegetarian and vegan ranges

Vegetarian and vegan products have been part of our range for a long time. We define vegetarian products as those containing no meat or meat products, whereas vegan products contain no animal products at all. The changing needs of consumers coupled with the dietary recommendations of the Swiss federal government and the World Health Organisation (WHO) confirm the growing importance of a plant-based diet and thus the relevance of this product range. This is why we have embedded the topic in our strategy as a separate field of activity with a quantitative target in order to actively advance our ambitions in the areas of animal welfare, climate and sustainable raw materials.

Our Fredag competence centre is playing a key role in this area. With over 25 years of experience in developing meat alternatives, Fredag uses innovation to continuously enhance its product range. Our plant-based selection is complemented by naturally plant-based fruit and vegetable juices from Biotta and Gesa. The implementation of this strategy extends all the way to the point of sale, with Casualfood, for example, consistently integrating vegetarian and vegan options into its existing and new outlets.

GRI 3-3 Activities 2025



Yumame – Fermented innovation from Switzerland

With the collaboration between Le Patron and Swiss FoodTech start-up Yumame Foods, ORIOR set another benchmark for innovative and sustainable nutrition in 2025. Plant-based products based on mushrooms, legumes and grains are jointly developed and manufactured. The first two products – Flavor Forest and Purple Season – combine ingredients such as beluga lentils, quinoa, peas and mushrooms with a natural fermentation process, which ensures intense flavours and high nutrient density. The products are vegan, free from additives, produced in Switzerland, and boast a Nutri-Score A. They represent responsible nutrition and culinary diversity in the growing market for plant-based foods.



Organic shoulder of ham now at Lidl

Following the popularity of its organic diced bacon, during the year under review Möfag successfully launched its organic shoulder of ham, which is now available at Lidl in Switzerland. This premium cooked ham comes from Switzerland and is produced from animals that are raised according to organic farming guidelines – with species-appropriate husbandry, GMO-free feed and without any prophylactic antibiotics. The careful cooking process ensures an especially mild taste, free from artificial additives such as phosphate.



Autumnal veggie innovation from Fredag

With its V-Love Pumpkin Puffs and V-Love Chestnut Puffs, Fredag has added two autumn classics to Migros shelves. The plant-based products combine pumpkin and chestnuts to create a vegan alternative rich in fibre for autumn dishes and also boast the V-Label for vegan products. As a seasonal limited edition, the puffs demonstrate how Fredag is expanding its existing plant-based range with varied, contemporary recipes that also enhance its offering of vegetarian/vegan products.



New pasta creations with a Swiss flair

With its Oriental ravioli and Pecorino Pear agnolotti, Pastinella has infused the world of filled pasta with fresh inspiration. The recipes meld cuisines from around the world with locally sourced ingredients, such as ricotta, semi-hard cheese, and Sbrinz cheese from Switzerland. In this way, Pastinella has demonstrated how culinary creativity and Swissness can be combined to create an unmistakably Swiss experience.

At the same time, the “Tradition” and “Profit” product lines – with classics such as ricotta and spinach tortellini – have been further advanced to embody even more Swissness. As part of this initiative, the sourcing of local raw materials will be gradually expanded in order to strengthen regional value creation in the long term.

GRI 3-3

Evaluation 2025

Sustainability in sourcing

The careful selection of our raw materials and the taking into account of origin and animal welfare standards are central elements of our sustainability strategy. In the reporting year, we further harmonised the analysis of our procurement flows in order to be able to influence environmental and social impacts along the supply chain in an even more targeted manner.

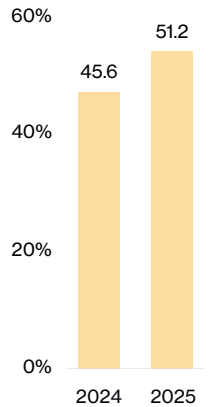
The proportion of certified raw material purchases for our priority raw materials amounted to 51.2% in 2025 (see graph on p. 27). This development was primarily driven by specific market successes, such as the expansion of Möfag's organic range in the discount channel, as well as positive product mix effects. The latter was above all the result of growth at Gesa, which, due to its business model, sources only certified organic raw materials. Detailed information on certification proportions and the geographical origin of our priority product groups can be found in the table “Overview of priority raw materials” on page 22.

Specific developments in procurement logistics emerged during the reporting year. The bird flu outbreak in Brazil posed a challenge for Fredag, resulting in more poultry being sourced from Europe. In the case of pork, limited domestic availability meant that imports from Germany had to be sourced instead, which in turn led to price fluctuations. We also faced increased prices for beef. High market demand and scarcity of supply for eggs also led to significantly higher procurement costs. There was a positive development at Gesa, however. Following last year's shortage of raw materials such as beetroot, supply eased noticeably, leading to correspondingly higher production volumes.

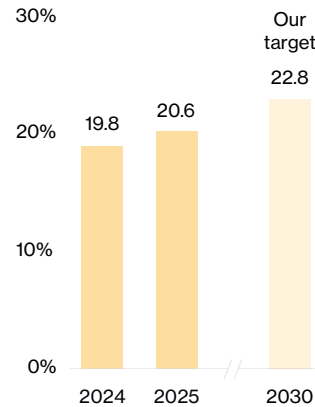
An essential part of our sourcing strategy is the inclusion of raw materials with added animal welfare value – a key indicator that we introduced at the beginning of the current strategy period. We categorise raw materials whose production standards exceed legal requirements (verified via [Labelinfo.ch](https://www.labelinfo.ch), among others) as products with added animal welfare value. These are labels that exceed the legal animal welfare

Share of organic or sustainability labels
Entire ORIOR Group

Raw material purchases¹
(% of volume in kg)



Product sales
(% of sales in CHF)



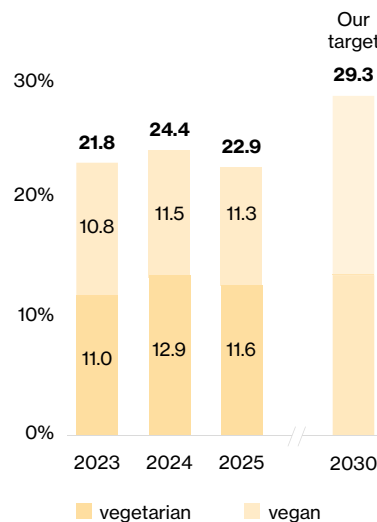
standards – which are already particularly high in Switzerland.² In 2025, this proportion fell slightly to 13.1% (previous year: 14.2%). Increasing this share remains challenging given the current economic conditions, as products with high animal welfare standards are now under pressure due to more price-sensitive demand among some major customers. Nevertheless, we remain convinced that an attractive range in this sector will be rewarded by a recovery in consumer sentiment in the long term.

The share of sales with organic or other sustainability labels increased slightly to 20.6% in the reporting year (previous year: 19.8%). This growth was driven in particular by one-off successes, such as the expansion of the range

Sales of more sustainable products

In parallel with sourcing, we also steer our development via the sales portfolio. We track both the sales generated by labelled products and the share of vegetarian and vegan options in total sales.

Vegetarian/vegan proportion of sales³
(% of sales)
Entire ORIOR Group



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

² Important labels with added animal welfare value include IP-Suisse, Particularly Animal-Friendly Housing (BTS) and Migros Animal Welfare (MAW) in Switzerland, as well as a label for Culiner in Belgium for eggs from hens with exercise runs.

³ Vegan sales are not included in the vegetarian sales.

of organic diced bacon at Möfag. Additionally, production growth at Gesa had a positive impact on this figure, as its portfolio consists almost exclusively of certified organic products.

In the area of vegetarian and vegan alternatives – a strategically important pillar of the Group – the proportion of sales was 22.9% (previous year: 24.4%). Despite this slight decrease, the figures remain within the long-term target range. We remain committed to further expanding this segment.

GRI 2-24

Supplier Code of Conduct

Efforts continued in the reporting year as part of our goal to have all of the ORIOR Group suppliers sign the ORIOR Supplier Code of Conduct. The Purchasing departments are sending the Code to the suppliers in several phases – along with the new General Terms and Conditions of Purchase. Almost half of the suppliers have already been contacted in the first mailing wave.

The feedback we received was then evaluated and in-depth discussions took place between the Purchasing department, Sustainability Management and, in many cases, directly with the suppliers. While some partners have already signed the Code, others are still in the process of an internal review or active dialogue with us. Internal processes for handling feedback have been defined to further harmonise our approach. At the end of 2025, the signing rate was just under 50%. The roll-out will continue in 2026 and be extended to other suppliers in stages.

Outlook

In the coming year, we will continue work to strengthen our sustainable supply chain management. Following the start of the Group-wide roll-out of the new General Terms and Conditions of Purchase and the ORIOR Supplier Code of Conduct, the focus in 2026 will be on continuing to drive this process forward – with the aim of getting as many suppliers as possible to sign the Code and implement its values within their own supply chains. We will continue to hold a dialogue with our partners and intensify this communication in all of our companies, both in Switzerland and internationally.

Another priority is our efforts within the framework of the EUDR and the implementation of our science-based climate targets (SBTi). By conducting in-depth raw material and risk analyses and close dialogue with our suppliers, we aim to progressively ensure deforestation-free supply chains and further improve the data basis for assessing the origin of raw materials.

Furthermore, it remains our goal to adhere to our high standards despite an increasingly challenging sourcing environment characterised by geopolitical tensions, volatile markets and events such as animal diseases. At the same time, we will continue to promote Swissness and the regional origin of our raw materials wherever possible in order to bolster supply security and sustainable value creation in the long term.



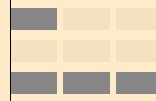
Product safety and health benefits

Ambition 2030

We produce high-quality, good, safe and healthy food.

Impact

Upstream
ORIOR
Downstream



SDG contribution



GRI 3-3

Topic overview

Fields of activity	Goals 2030
Product safety and quality	10% reduction in the number of ORIOR attributable complaints per 100 tonnes of products sold by 2030 (base year 2024). ◆
	All of our production sites have an internationally recognised food certification. ◆
Consumer health	10% reduction in salt content in products sold by 2030 (base year 2024). ◆
	15% reduction in sugar content in products sold by 2030 (base year 2024). ◆

The key topic of “Product safety and health benefits” includes two central fields of activity: Product safety and quality and Consumer health. Product safety is the top priority and ensures that food meets the highest safety standards and does not pose any risks to consumers. At the same time, as a food manufacturer, we want to make a positive contribution to the health and well-being of our consumers through high-quality, safe products and a range of nutritious and balanced foods. This includes not only compliance with legal requirements, but also the targeted selection and ongoing optimisation of the ingredients we use to ensure a healthy and varied diet.

As a food processing company, it is our job to ensure high standards in both of these fields of activity. Maintaining a high degree of product safety not only protects our consumers, but is also crucial for our reputation and minimising financial risks. With tangible goals and concrete measures, we are creating a forward-looking product portfolio that fulfils our ambition: to produce quality, safe and healthy food that contribute to a balanced diet.

● Goal includes all subsidiaries.
◆ Goal includes all manufacturing companies.

GRI 3-3 Management approach

Principles, guidelines and commitments

Our efforts in the area of food safety and quality management are based on the requirements of the law, our customers' demands (which are defined in quality agreements), and internationally recognised food safety standards. All of our production facilities have a comprehensive quality management system that is certified according to a standard recognised by GFSI¹ – such as FSSC², IFS³ or BRC⁴ – and audited annually by independent entities.

All of our producing competence centres systematically analyse complaints and error reports in order to identify potential measures for improvement and develop solutions together with the parties concerned. As a preventive measure, we use individualised HACCP⁵ concepts, which enable us to carry out hazard analyses relating to the safety of our consumers. We also monitor the corresponding control variables and undertake further measures if necessary.

As a company operating in the travel catering sector, Casualfood has a slightly different quality and feedback system. Customer reviews from various platforms are compiled and evaluated, resulting in the definition of measures to ensure product quality and consumer satisfaction. Quality control is also carried out through regular test purchases and the monitoring of relevant warning and information systems in order to identify potential risks at an early stage.

GRI 416-1 We initiate measures such as systematic audits of suppliers, monitoring of residues, and testing by independent entities to proactively prevent food fraud. This system ensures that all of the product categories we manufacture are systematically checked for their impact and their safety.

To ensure the health and tolerability of our products, the competence centres have established minimum guidelines and exclusion lists that define requirements for nutritional values, acceptable ingredients, and any ingredients and additives that must be avoided. Our development departments are constantly working to optimise recipes in terms of nutritional content. We also focus on healthy innovations and developing products that meet specific needs as we continue to improve our product range.

In addition to consistent quality management, we foster a strong food safety culture among all of our employees. This is achieved through regular training (see p. 31), among other things.

Responsibilities

The quality managers assume operational responsibility and report directly to the management. Food safety-related targets are closely monitored and reviewed on a monthly basis. The product development departments are also responsible for this area, particularly with regard to the health aspects of our products.

Our suppliers and partners are carefully evaluated before the first order is placed to ensure compliance with legal, company-specific and customer requirements throughout the entire supply chain. Existing suppliers are regularly assessed and improvement measures introduced where necessary.

¹ GFSI: Global Food Safety Initiative.
² FSSC: Food Safety System Certification.
³ IFS: International Featured Standards.
⁴ BRCGS: Food Safety Global Standard.
⁵ HACCP: Hazard Analysis Critical Control Point.

Risks, opportunities, due diligence

Fields of activity	Opportunities	Risks
Product safety and quality	<ul style="list-style-type: none"> – Strengthen trust and long-term consumer loyalty through strict quality controls and the highest safety standards 	<ul style="list-style-type: none"> – Financial losses and loss of confidence from withdrawal or recall campaigns due to quality or safety defects – Damage to image and reputation caused by food fraud, e.g. false declarations of origin or quality – Legal consequences resulting from quality or safety defects
Consumer health	<ul style="list-style-type: none"> – Tap into market niches and segments with health-focused product innovations – Consolidate market position and competitiveness through products with reduced salt and sugar content that match current health trends and consumer expectations 	<ul style="list-style-type: none"> – Decrease in consumer satisfaction and sales figures due to changes in taste, e.g. after reducing salt or sugar – Higher development costs to maintain flavour and texture when adapting recipes

We fulfil our duty of care by implementing a comprehensive management system as described in this chapter.

Food safety culture and training

It is extremely important to us that the 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, regardless of their position, to address and rectify any shortcomings they encounter. To achieve this, we require a well-trained and sensitised workforce, so providing regular training is an important measure in this regard. Examples include annual hygiene courses for the entire workforce, HACCP workshops, department-specific in-depth training on a range of topics, and individual training (e.g. for new employees).

Examples of regular quality management and food safety training

FSSC/IFS standards requirements

Participants receive training in certification requirements that comply with food safety standards and learn 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.

Label and certification training

ORIOR manufactures many products with a label such as Bio-Suisse or IP-Suisse. Label and certification training covers these labels' specific requirements for manufacturing processes and the products themselves.

Hygiene and cleaning

Standard training courses are conducted on topics of personnel and operational hygiene, including hand hygiene, surface hygiene and the use of cleaning agents. The content is tailored to the training plan of the respective company.

Food defence/Food fraud (product protection)

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 fraudulent manipulation.

HACCP (Hazard Analysis Critical Control Point)

Employees are introduced to the HACCP concept, are then taught to recognise hazards throughout the production process, and find out how critical control points are defined and used to ensure food safety.

Allergens

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.

Product innovations: Healthy, natural and plant-based

Our aim is to continuously increase the number of ORIOR products with added health value. To this end, all of our competence centres continuously optimise their recipes – whether because of legal requirements or to further develop our own content guidelines. For example, to the greatest extent possible we omit flavour enhancers, artificial flavours, colourings and

preservatives and minimise allergens. Another focus is on optimising fat profiles – which is anchored in our Sustainability Strategy 2030 (see p. 35) – and gradually reducing salt and sugar content.

Our innovation drive focuses on natural, balanced and contemporary products. This also includes plant-based alternatives that support conscious nutrition.

GRI 3-3

Activities 2025



New fresh convenience products for Migros

Rapelli introduced new products in the fresh convenience food range for Migros in 2025. Prepacked dishes – including specialities such as carpaccio with rocket, tartare, cordon bleu and polenta – are produced with a minimal amount of additives and boast maximum freshness. To accomplish this, a new production line was set up internally, and specific production and training materials were created in order to meet the special requirements for hygiene, quality and process safety and to provide targeted training for employees. In terms of packaging, Rapelli is placing even greater emphasis on recyclable materials and paper-based solutions instead of plastic.



New quality policy and feedback system at Casualfood

Casualfood introduced a new quality policy in 2025 that sets out clear guidelines for food safety, product quality and ongoing improvement. It provides the framework for all quality activities and is accessible to the entire workforce via the internal Beekeeper platform. As well, a new process for evaluating customer reviews has been established, which systematically collects and analyses feedback from various channels and compiles it into targeted improvement measures. Mandatory training courses with quizzes on hygiene topics and HACCP were also introduced on Beekeeper. With these measures, Casualfood specifically strengthened its product safety and quality processes in the year under review.



Redesigned recipes: Less salt, more natural flavour

Products in the meat-processing sector can also be optimised in terms of their health benefits – this is something that meat-refining specialist Möfag, in eastern Switzerland, is also working on, having revised several recipes in 2025. The salt content of its popular diced bacon and breakfast bacon has been reduced even further. The light range of diced bacon at Lidl and Aldi has also been expanded. Another step was the development of a cooked ham without nitrite and additives that must be declared with E numbers, reflecting growing customer demand for more natural ingredients.



Improving allergen management

Allergen management is central to ORIOR, as food allergies pose an acute health risk, making both accurate labelling and the prevention of unintended contamination crucial for product safety and consumer confidence. Effective allergen management is therefore an integral part of our quality system.

In 2025, various competence centres continued efforts in this area. Le Patron introduced a completely revised allergen concept and used this as a basis to intensify master data maintenance so that information on trace allergens (e.g. gluten, nuts) can be documented even more precisely in future. At the same time, Culinor comprehensively revised its allergen management system, introduced new operating instructions and training courses, and implemented a systematic allergen risk assessment at several sites based on new standards. These measures strengthen labelling security and reduce the risk of accidental exposure to allergens.



Training of internal auditors at Le Patron and Pastinella

Internal audits are conducted annually at ORIOR competence centres in various areas, including quality management, production, executive management and product development. In order for these to be conducted efficiently and independently, employees from different departments with the relevant auditing skills are required. In 2025, Le Patron and Pastinella participated in a training course for internal auditors to strengthen these skills. Collaborating with external experts from a company specialising in food safety and quality management, practical case studies were discussed and best practices were taught. Participants received new perspectives on processes, learned how to better recognise blind spots, and were equipped to improve the quality and effectiveness of internal audits.

GRI 3-3 Evaluation 2025

Product safety and quality

Our commitment to quality is underpinned by internationally recognised food certifications, which all of the ORIOR Group production sites possessed without exception in the reporting year. To continuously monitor and optimise our standards, we analyse, among other things, the number of ORIOR attributable complaints in relation to sales volume. We differentiate between food safety, quality and logistics, with the first two categories being most relevant to this report.

Our strategic goal by 2030 is to reduce the number of ORIOR attributable complaints per 100 tonnes of product sold by 10% compared to the base year 2024. In the 2025 reporting year, we achieved an extremely positive result: The key figure fell to 2.1 complaints per 100 tonnes. While individual, smaller units recorded a slight increase – partly due to a temporary rise in staff turnover in key positions – the situation at the

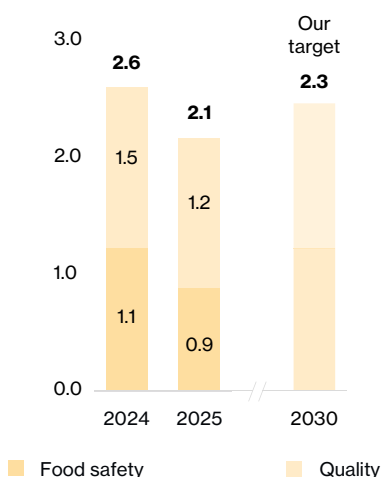
vast majority of our subsidiaries remained stable or improved. Our larger companies in particular made significant progress, which provided considerable support for the Group's key figure. In addition, Rapelli successfully aligned its data collection system with the methodology used by other Swiss competence centres, further improving data quality and comparability. With the current value of 2.1, we are already below the original target value for 2030 (2.3). We periodically monitor this development and will consider a possible target adjustment in the coming months.

Despite the utmost care and strict control mechanisms, deviations in operational activities can never be completely eliminated. In the 2025 reporting year, Group-wide we recorded three product recalls and ten withdrawals, often due to minor labelling errors. In all of the cases, immediate action was taken in accordance with internal quality management protocols to ensure consumer safety at all times. Additionally, two subsidiaries received objections from public authorities concerning formal aspects such as labelling requirements or specific improvements to warehouse management. The resulting administrative fines were of negligible financial relevance, and the corresponding issues were rectified immediately.

GRI 416-2

GRI 2-4

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



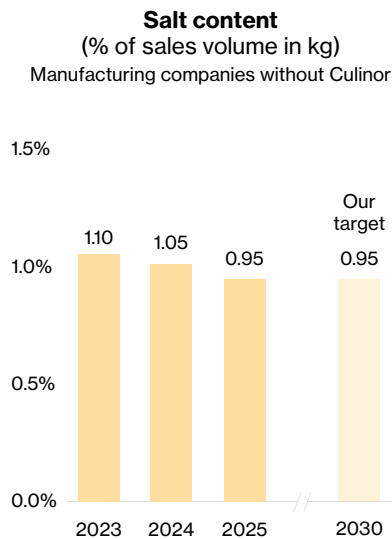
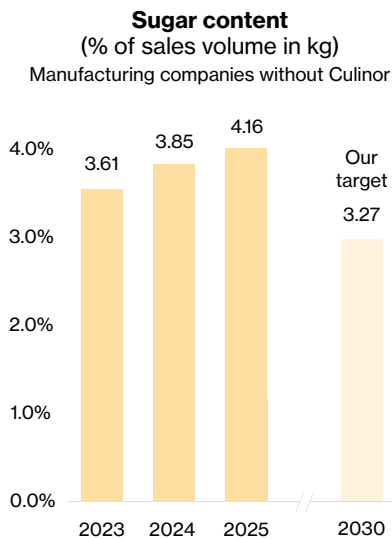
Consumer health

The examples provided in the “Activities” section illustrate our ongoing efforts to gradually improve and further develop our product range with a focus on health-related aspects. However, quantifying this progress remains complex given the wide range of health parameters, so we base our assessment largely on the adjustments that have already been made to our product ranges. We consider our aim to increase the proportion of health-optimised products as a firmly embedded process, by means of which we continuously strive to make further progress.

Key performance indicators here are the average sugar and salt contents, calculated as a percentage of the total weight sold. These key figures relate to the manufacturing companies excluding Culinor, as the specific data for this competence centre is not yet available. In the 2025 reporting year, the salt content fell to 0.95%, whereas the sugar content rose to 4.16%. We are continuously working on improving our recipes, although the aforementioned increase in this reporting year was largely due to a volume expansion in the fruit and vegetable juice segment. Since this portfo-

lio naturally has a higher fruit sugar content and very low salt content, this expansion had a significant impact on the consolidated key figures.

In spite of these structural portfolio effects, we are committed to our ambitious reduction targets for 2030. Compared to the base year 2024, we are aiming to reduce salt content by 10% and sugar content by 15%. To achieve these targets, we continue to prioritise the gradual optimisation of existing recipes and specifically promote sales of our health-focused products.



Outlook

In the coming year, ongoing improvement of processes and recipes will once again be a priority in order to meet both quality standards and changing dietary habits. Several companies are working on further reducing salt, sugar and additives, as well as developing products with a higher proportion of natural ingredients.

In the area of food safety, the emphasis is on reinforcing internal auditing and training structures and further developing a proactive

food safety culture. Our goal is to keep improving employee competence and process reliability by means of regular training, uniform standards, and preventive inspections.

In addition, we want to further expand allergen management and continue to increase labelling transparency and accuracy at all of our operating sites. The systematic evaluation of complaints and customer feedback is intended to identify potential for improvement in order to further reduce the number of complaints in the areas of product safety and quality.



Environmental responsibility





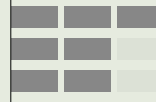
Climate change and energy

Ambition 2030

We are increasing our energy efficiency and reducing our greenhouse gas emissions in line with science-based targets to reach net zero by 2050.

Impact

Upstream
ORIOR
Downstream



SDG contribution



GRI 3-3 Topic overview

TCFD 4.C.

Fields of activity

Goals 2030

Climate change

Lower our greenhouse gas emissions in accordance with the Science Based Targets reduction path by 2035 (base year 2022). ●

Energy

10% reduction in our energy intensity by 2030 (base year 2024). ◆

Climate change is one of the greatest challenges of our time. Rapid and effective action is needed to combat it, as the risks to the environment, society and the economy are enormous. According to the Intergovernmental Panel on Climate Change (IPCC), food production – from agricultural producers 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.

As a food manufacturer, we assume our responsibility and are steadily working to reduce our climate footprint and lower our energy consumption. With this goal in mind, we have committed ourselves to developing and pursuing ambitious, science-based climate targets and a stringent action plan.

● Goal includes all subsidiaries.

◆ Goal includes all manufacturing companies.

GRI 3-3
TCFD 4.C.

Management approach

Principles, guidelines and commitments

Greenhouse gas emissions are the central focus of our “Climate change and energy” field of activity. Food processing generates emissions that ORIOR aims to reduce to the greatest extent possible.

In this area, we are fulfilling both regulatory obligations and voluntary measures that exceed the legal requirements. Within the framework of the Swiss CO₂ Act, 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 regulatory reporting requirements, we report in detail on topics such as climate risks and emissions, with an overview provided by the TCFD index in the appendix.

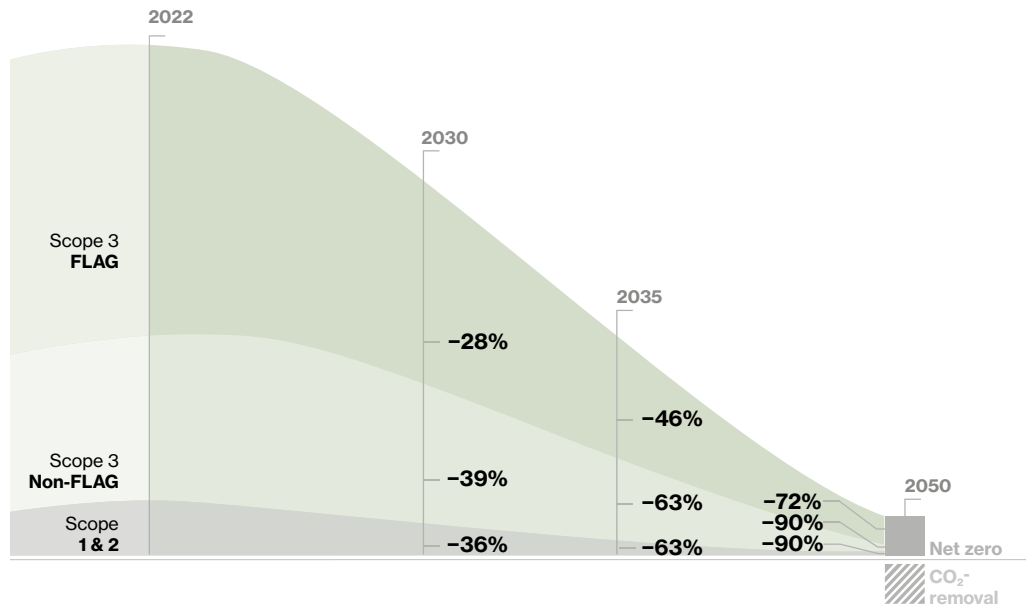
Our greatest area of responsibility and, at the same time, our greatest scope for action, lies in Scope 1 and 2 emissions, i.e. emissions that we generate directly or which we can significantly control through our energy procurement. Our focus in this area is on future-oriented site development with lower emissions. Energy efficiency in production is another key starting point. We are achieving steady improvements by modernising our facilities and equipment, redesigning our product range, and using forward-looking planning. Individual subsidiaries are audited regularly in the energy field. Gesa operates a certified energy management system that is regularly reviewed and recertified, while Casualfood conducts an energy audit every four years in accordance with DIN standards. The use of renewable energy sources forms the basis for significant emissions reductions in the

long term. Whether by switching from heating oil to woodchips or from grey to green energy, ORIOR is pursuing the principle of continuously increasing its proportion of renewable resources in financially viable increments.

Even with our considerable efforts, there will still be greenhouse gas emissions, of course. As part of the new ORIOR Sustainability Strategy 2030, we have realigned our approach to CO₂ reduction. Instead of relying on external climate protection projects as we did previously, as of the beginning of 2025 we are financing our own reduction measures with an internal climate fund. This is based on an internal CO₂ price and paid into by the competence centres according to their emissions. In this way, we are creating incentives to further reduce emissions and are making targeted investments in sustainable improvements. At the same time, the fund enables us to exert a direct influence on our CO₂ footprint and achieve concrete, measurable progress.

Scope 3, i.e. indirect emissions, is highly relevant in the upstream stages of the food production value chain, which is why it is fully taken into account in our carbon footprint. We have set ourselves the goal of addressing these emissions as well by establishing a sustainable supply chain management system. Based on the results of our first Scope 3 assessments, we are working more intensively on recording and reducing these indirect emissions even more precisely. With our Supplier Code of Conduct and ongoing dialogue with our partners, we promote sustainable practices and expect them to track their CO₂ emissions in an increasingly transparent manner and to develop strategies and measures for reducing them in line with the objectives of the Paris Climate Agreement.

TCFD 4.C. **The ORIOR Group climate targets**



Our science-based climate targets form the core element of our climate strategy. They were validated by the Science Based Targets initiative (SBTi) in the summer of 2025 and approved in September 2025.

The overarching climate target of the ORIOR Group is net zero by 2050. This target is compatible with the 1.5°C scenario of the Paris

Climate Agreement and takes into account greenhouse gas emissions along the entire value chain. We chose 2022 as the base year because it was a representative business year and also the first year for which we calculated a comprehensive Group-wide carbon footprint across all scopes. Based on this data, we are pursuing the set of targets outlined below.

«SBTi-validated climate targets¹»

	Short-term targets (until 2035)	Long-term targets (until 2050)
Scope 1 and 2	-63.0% (4.8% p.a.)	-90.0%
Scope 3 FLAG ²	-45.5% (3.5% p.a.)	-72.0%
Scope 3 Non-FLAG	-63.0% (4.8% p.a.)	-90.0%

Additionally, the set of targets includes a no-deforestation commitment, demonstrating our determination to ensure deforestation-free

supply chains (more information on this can be found in the “Biodiversity and ecosystems” chapter).

¹ The SBTi targets (2035/2050) meet the SBTi minimum requirements (Ambition/Boundary); base year: 2022. Target type: Absolute reduction (exception: near-term target Scope 3 FLAG = Sector Pathway). Emissions coverage: 100% with the following exceptions: Near-term target Scope 3 Non-FLAG (81.0% coverage; cat. 3.1, 3.3, 3.4, 3.5, 3.9, 3.15, see “Carbon footprint” p. 45) and near-term target Scope 3 FLAG (94.3% coverage; from cat. 3.1: meat 80.5%, dairy products 5.1%, vegetables 8.7%).

² Forest, Land and Agriculture.

GRI 2-18
GRI 2-19
TCFD 1.A.

Responsibilities

The overall responsibility for achieving our climate goals lies with the Executive Committee and the management boards of the competence centres. The key figures on energy consumption have been integrated into the performance assessment, meaning they are also linked to the compensation of the management boards and top management. Furthermore, the reduction of greenhouse gas emissions and decreasing energy intensity are an integral component of the Long Term Incentive Plan (LTIP) of the Executive Committee.

and approved by the Executive Committee and the Board of Directors. In practice, the topic of climate is driven forward by the Sustainability Team and, in particular, by the Operations Managers and Technical Heads Champion Groups. The development and marketing teams also play a central role, as the profile of our product range and the raw materials used for it are crucial to improving our CO₂ footprint. We want to make progress in this area by paying more attention to environmental factors when designing our product range and selecting raw materials.

Our site development projects are another major lever for improvements. These projects are planned at the highest operational level

TCFD 2.A.
TCFD 2.B.

Risks, opportunities, due diligence

Fields of activity	Opportunities	Risks
Climate change	<ul style="list-style-type: none"> – Transparency about CO₂ emissions and climate protection measures strengthens trust among stakeholders – Reduced food waste, waste and energy consumption lowers carbon emissions and saves costs – Enhanced corporate image thanks to the responsible use of natural resources and climate-friendly products – Rigorous climate strategy facilitates access to capital, reduces environmental taxes, and secures our “licence to operate” 	<p>Physical risks:</p> <ul style="list-style-type: none"> – More unstable supply chains, infrastructure damage and logistics disruptions due to extreme weather events such as flooding or droughts – Planning uncertainty in procurement, shortage of raw materials, rising raw material prices – Water scarcity and the associated pressure on efficient water management <p>Transition risks:</p> <ul style="list-style-type: none"> – Increasing regulatory emission stipulations demand investment in sustainable production processes and technologies – High internal resource expenditure due to growing reporting requirements
Energy	<ul style="list-style-type: none"> – Direct cost reductions from energy savings – Reduced dependence on global energy prices by using renewable energy sources – particularly with in-house generation 	<ul style="list-style-type: none"> – Fluctuating energy prices due to geopolitical and economic challenges – Diminished planning security for energy supplies for production facilities – Higher production costs for energy-intensive processes in food manufacturing – Threatened energy security (e.g. electricity shortage in 2023)

Climate change has an impact on key sustainability issues in food production, e.g. CO₂ emissions, energy use, water consumption, waste management and biodiversity in the supply chain. These factors are closely interconnected, and their interactions must be considered and addressed by means of a holistic approach. The preceding table uses the associated risks and opportunities to illustrate the complexity of these interdependencies. The contents of this chapter and the information about the management process for climate-related risks in the “ESG governance and risk management” chapter (pp. 13–15) form the basis of our due diligence.

TCFD 1.A.
TCFD 1.B.
TCFD 2.A.
TCFD 2.B.
TCFD 2.C.
TCFD 3.A.
TCFD 3.B.
TCFD 3.C.

As part of our Group-wide risk management process, climate-related risks and opportunities are systematically identified, assessed, and integrated into strategic planning. The entire value chain is considered in order to identify both site-specific and global influences. The assessment is conducted using proven risk management methods and international standards, taking into account short-, medium-, and long-term time horizons.

The identified opportunities and risks (see table on p. 40) are incorporated directly into the ORIOR Group’s sustainability strategy. Priority measures for risk reduction include the increased use of renewable energies, improved energy efficiency, preference for local raw materials, and the expansion of climate-friendly product ranges, in particular plant-based products. At the same time, collaborations with suppliers and partners are promoting sustainable procurement practices beyond our own operations. Monitoring climate-related risks and opportunities is embedded in the Group-wide risk management process and is carried out by the Sustainability Team, Executive Committee, and Board of Directors working in close cooperation (see “ESG governance” chapter).

Regulatory developments and future direction of climate reporting

The revision of the Ordinance on Climate Disclosures initiated by the Federal Council in December 2024 was put on hold in the summer of 2025 in order to await international developments, particularly in the European Union. This means that the existing requirements continue to apply to ORIOR, and we are proceeding as planned with the implementation of our climate roadmap. Two key milestones took centre stage during the reporting year: the validation of our science-based climate targets and the start of a new 2025–2040 target agreement period with the federal government as part of the ongoing collaboration with the Energy Agency of the Swiss Private Sector (EnAW), as outlined in the “Target agreements with the federal government” section.

With our comprehensive carbon footprint, validated SBTi targets, and renewed EnAW target agreements, we have a solid framework for the further development and implementation of our climate strategy. Building on the existing foundation, we plan to examine various climate scenarios and conduct an in-depth analysis of climate-related risks and opportunities. Based on this, we will develop decarbonisation plans for the subsidiaries and the entire Group.

The climate reporting in this report has not yet been published in machine-readable form because the regulatory taxonomies and technical specifications were still not finalised at the time of reporting. As soon as the necessary clarification has been obtained, work will commence.

Production sites, equipment and buildings

The continuing development of our equipment and buildings is an ongoing process for ORIOR. It is implemented step by step and requires investment in modern, efficient infrastructure.

The continuous increase in energy efficiency and reduction of greenhouse gas emissions are consistently factored into all of our investment projects.

We are improving energy efficiency at our sites thanks to ongoing investments in the maintenance and modernisation of our equipment and processes. Improvements in insulation, heating, ventilation and cooling systems, and lighting reduce energy consumption in the long term. When purchasing new machinery, efficiency parameters are a key criterion for reducing energy consumption in the long term and ensuring cost-effectiveness.

Alongside energy efficiency, the choice of refrigerants is decisive in our cooling systems. Some of the agents still in use today have significant global warming potential. With this in mind, we are preparing for the stricter regulations that will apply in Switzerland from 2030 onwards and are gradually converting our facilities over to more climate-friendly alternatives. We work closely with external specialist partners to ensure the rapid detection and repair of leaks, which has resulted in substantial improvements in recent years.

There were also major changes within the Group in 2025: As part of the realignment of the Refinement segment, the gradual transfer of selected value-added steps from Albert Spiess to the Rapelli competence centre was initiated. The transfer began in autumn 2025 and will continue until spring/summer 2026. In addition, the Belgian subsidiary Culinor closed one of its smaller plants. Both measures lead to a more efficient use of existing capacities and lower energy consumption and contribute to achieving the Group-wide climate targets.

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 equip-

ment 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. At Culinor in Ghent, for example, the required hot water is preheated using waste heat. We utilise condensate separators for our steam pipelines to increase the efficiency of the steam flow. We are also making our transport logistics more energy efficient by further expanding volume bundling and centralised order picking. Improved loading of transport vehicles enables capacities to be used more efficiently and contributes to the reduction of indirect emissions. We can see further potential for improvements in these areas.

Target agreements 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. The Swiss production subsidiaries of the ORIOR Group have decided to continue their cooperation with the federal government and to submit the relevant agreements for the new 2025–2040 target agreement period. These will be finalised during the first half of 2026 and subsequently submitted to the relevant public authorities. The publication of the first monitoring report is scheduled for the same period.

In collaboration with EnAW consultants, the target agreements are used to define site-specific energy efficiency and CO₂ reduction measures, which are intended to be implemented during the period of the target agreement. The next step will be to develop decarbonisation plans for the individual competence centres. This also includes the presentation of all of the measures to be taken on the path to net zero.

TCFD 4.C.

GRI 3-3 Activities 2025



Climate fund promotes its first efficiency and decarbonisation projects

With the creation of the ORIOR Climate Fund in 2024, a Group-wide financing instrument for internal climate protection projects came into effect for the first time in 2025. The fund supports and promotes investments that contribute to reducing greenhouse gas emissions. Within the first year, climate fund money was already allocated to several projects, including the installation of a flue gas cooler at Pastinella, the replacement of steam-powered cooking cabinets at Le Patron, and a preliminary project study on switching refrigerants at Biotta. These projects mark the start of a series of measures that will make a concrete contribution to climate protection in the coming years.



Energy audits and successful recertification

An energy audit was carried out and completed at Casualfood in 2025. The audit analysed the energy flows at various sites and identified opportunities for optimisation, which are now being implemented in stages – such as checking the target temperatures of cooling appliances, optimising operating and standby times using timers, and continuing to replace light bulbs with efficient LED technology.

Gesa's energy management system was successfully recertified in accordance with ISO 50001:2018. The audit report confirmed the effectiveness of the system and drew special attention to the improved measurement technology and the exemplary identification of waste heat potential. This means that Gesa is certified to international standards for another three years.

Both of these reviews demonstrate how structured energy management and regular audits lay the foundation for continuous efficiency improvements and data-driven reductions in energy consumption and emissions.



Electrification of the vehicle fleet is progressing

The electrification of the vehicle fleet is proceeding apace throughout the entire ORIOR Group. Numerous service and delivery vehicles are already hybrid or fully electric – and the number is growing. During the reporting year at Rapelli, several conventional vehicles were replaced by models with alternative drive systems, including five hybrid and one fully electric vehicle.

Progress is also being made beyond our own operations. Our logistics partner Murpf has continued to expand its fleet of fully electric refrigerated vans. This means that our products are delivered to customers while generating increasingly lower emissions – an important step towards a more climate-friendly supply chain.

GRI 3-3
TCFD 4.A.

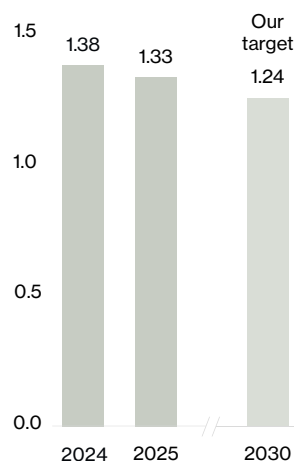
Evaluation 2025

GRI 302-1
GRI 302-3

Energy efficiency and consumption

In the past reporting year, we succeeded in reducing our energy intensity from the previous year's 1.38 kWh per kilogram produced to 1.33 kWh/kg. Absolute energy consumption posted a slight decline to a total of 101.1 million kWh. For the first time, we are presenting a differentiated breakdown between renewable and non-renewable energy sources in this report. The renewable share is 42.8%. We rely on a scientific data base and information from our climate partner Myclimate to calculate this share. Since electricity continues to account for around half of our total energy requirements, securing a high proportion of green electricity and expanding it in the medium term remains a key priority of our operational responsibility.

Energy intensity
(kWh/kg of production)
Manufacturing companies



GRI 2-4

GRI 2-4
GRI 302-1

Energy consumption by energy source

Entire ORIOR Group

	2025		2024	
	mn kWh	%	mn kWh	%
Heating oil	10.1	10.0	10.2	9.8
Natural gas	36.1	35.7	37.8	36.4
Woodchips	2.1	2.1	2.1	2.1
Fuel	2.7	2.6	2.8	2.7
Electricity	49.7	49.1	50.5	48.6
District heating	0.2	0.2	0.2 ¹	0.2
District cooling	0.2	0.2	0.2 ¹	0.2
Total consumption	101.1	100.0	103.8¹	100.0
renewable share ²	43.3	42.8		
non-renewable share ²	57.8	57.2		

TCFD 4.C.

Science Based Targets (SBT)

The submission and successful validation of our climate targets by the Science Based Targets initiative in summer 2025 was a first milestone in our climate strategy. Parallel to this, we have intensified preparations for the No-Deforestation Commitment with a view to further reducing deforestation risks in our supply chains.

Initial significant strides in this area have already been made in the 2025 reporting year, which we describe in detail in the "Biodiversity and ecosystems" chapter. The specific development of our greenhouse gas emissions and the current carbon footprint are presented in the following section, "Carbon footprint 2025".

¹ Certain prior-year figures have been adjusted due to a new data basis (GRI 2-4).

² Initial data collection starting with the 2025–2030 strategy period.

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

Greenhouse gas emissions of the ORIOR Group^{1,2,3}

	Scope explanation	2025, t CO ₂ e	2025, %	2024, t CO ₂ e	2022, t CO ₂ e
Scope 1	Direct greenhouse gas emissions: operational facilities and Company vehicles	13 058	2.1%	15 111	16 893
Scope 2	Indirect energy-related greenhouse gas emissions: electricity consumption of our sites and electric/hybrid vehicles	4 633	0.7%	4 739	5 272
Scope 3	Other indirect greenhouse gas emissions: upstream and downstream processes	618 803⁴	97.2%	670 411	659 297
	non-FLAG share: energy and industry-related activities	119 896 ⁴		118 200	118 532
	FLAG share: agriculture-related activities	455 559 ⁴		496 814	479 675
Scope 3.1	Purchased goods and services	570 859	89.7%	613 370	600 191
Scope 3.2	Capital goods	8 450	1.3%	12 708	12 463
Scope 3.3	Fuel- and energy-related activities	4 385	0.7%	4 459	4 706
Scope 3.4	Upstream transportation and distribution	20 257	3.2%	19 586	20 266
Scope 3.5	Operational waste	1 267	0.2%	1 289	1 443
Scope 3.6	Business travel	137	0.0%	139	216
Scope 3.7	Employee commuting	1 838	0.3%	2 057	2 305
Scope 3.8	Upstream leased assets	Not relevant for ORIOR.			
Scope 3.9	Downstream transportation and distribution	360	0.1%	323	297
Scope 3.10	Further processing of sold products	6 221	1.0%	4 973	4 479
Scope 3.11	Use of sold products	Not taken into account according to the Greenhouse Gas Protocol.			
Scope 3.12	End-of-life treatment of sold products	4 919	0.8%	11 395	12 809
Scope 3.13	Downstream leased assets	Not relevant for ORIOR.			
Scope 3.14	Franchises or concessions	Not relevant for ORIOR.			
Scope 3.15	Investments/joint ventures	109	0.0%	110	122
Total	Overall emissions	636 494	100.0%	690 260	681 461
		t CO₂e/CHF m		t CO₂e/CHF m	t CO₂e/CHF m
Emission intensity	Total emissions in relation to sales	1 022		1 075	1 070

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; according to the location-based approach, they amounted to 637 801 tonnes of CO₂e in 2025. Scope 1 biogenic emissions amounted to 803 tonnes of CO₂e; they are not recorded for Scope 2 and Scope 3. There were no CO₂ removals at ORIOR in the year under review. The data basis for the calculations (emission factors) originates from the Myclimate Release 0.2 Minimum Boundary (based on ecoinvent 3.6, 3.8, 3.9) and the IPCC 2013 assessment method (GWP 100a).

² There may be minor rounding differences in the total amounts.

³ The presentation focuses on the current reporting year, the 2024 comparative figures, and the base year for the climate targets (2022). Data for the year 2023 can be found in the previous year's report.

⁴ The sum of FLAG and non-FLAG emissions corresponds to the emission coverage defined for the climate targets in accordance with SBTi and therefore differs from the total Scope 3 emissions (see footnote on p. 39 for details).

TCFD 4.A.
TCFD 4.B.
TCFD 4.C.

Carbon footprint 2025

This carbon footprint (see p. 45) for 2025 is the fourth greenhouse gas report covering the entire value chain that the ORIOR Group has published. The Group's total emissions fell by 7.8% compared with the previous year to 636 494 t CO₂e (previous year: 690 260 t CO₂e), with all three scopes recording a reduction in absolute emissions in the reporting year.

Since our science-based climate targets were officially validated by the SBTi in 2025, reporting has also been carried out in line with the defined reduction paths (see table "Progress on climate targets"). The specific factors that influenced developments in the reporting year are explained in the following sections on each of the individual scopes.

- In the reporting year, **Scope 1 and 2** emissions fell by 10.9% to 17 691 tonnes of CO₂e (previous year: 19 849 t CO₂e). This puts the figure slightly below the targeted reduction path (ahead of schedule).
- **Scope 3 FLAG** recorded a reduction of 8.3% to 455 559 t CO₂e (previous year: 496 814 t CO₂e). This puts the figure slightly above the targeted reduction path (shortfall).
- In **Scope 3 non-FLAG**, emissions increased by 1.4% to 119 896 t CO₂e (previous year: 118 200 t CO₂e). This figure is therefore above the targeted reduction path (shortfall).

Progress on climate targets

Entire ORIOR Group

Scope	Goal 2035	2025	2024	2022
Scope 1 and 2	-63.0%	-20.2%	-10.4%	
Scope 3 Non-FLAG	-63.0%	+1.2%	-0.3%	Base year
Scope 3 FLAG	-45.0%	-5.0%	+3.6%	

Scope 1: Direct emissions account for 2.1% of the total balance (previous year: 2.2%). They are generated by the operational facilities and the vehicle fleet, although the latter accounts for a small proportion of total emissions. The main drivers are fossil fuels used for heat generation and refrigerant leakages. Overall, Scope 1 emissions sank by 13.6% compared with the previous year. This was primarily due to lower natural gas consumption and a decrease in refrigerant leakages.

Scope 2: Indirect emissions from purchased electricity account for 0.7% of the total (previous year: 0.7%). This figure remained stable due to the high proportion of electricity from renewable sources. A 2.2% reduction was reported compared with the previous year, which is linked to lower electricity consumption at the sites. The continued conversion of our sites to green energy sources remains a factor for future development.

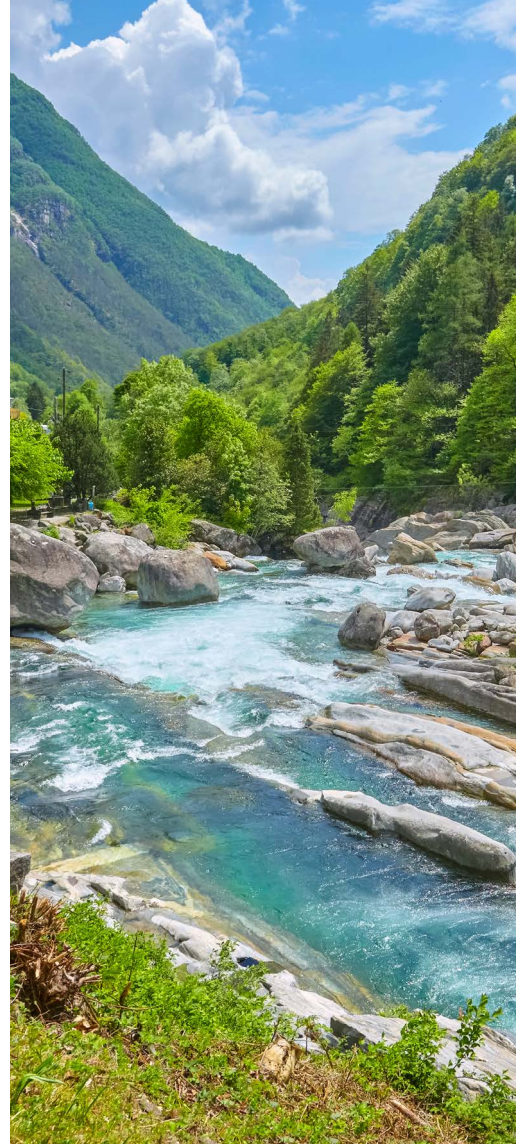
Scope 3: As is common in the food industry, the majority of emissions are attributable to the upstream and downstream value chain (97.2% compared to 97.1% in the previous year). Despite this slight increase in relative terms, absolute Scope 3 emissions fell by 7.7% compared with the previous year. The "Purchased goods and services" category (Scope 3.1) represents the largest source of emissions at 89.7% (previous year: 88.9%). This includes, in particular, agricultural upstream processes, animal husbandry and suppliers' logistics. The climate strategies of Switzerland and the EU have identified the food industry as a sector with difficult-to-avoid emissions, which underscores the complexity of reducing emissions in this area. Other relevant sources in Scope 3 are logistics transport (3.2%), waste from sold products (0.8%), and capital goods (1.3%).

Outlook

In 2026, efforts to implement our climate strategy will continue. The Swiss subsidiaries are concentrating on the new EnAW target agreements and the associated decarbonisation plans for the period 2025–2040. In addition, we are addressing Group-wide scenario analyses, the detailed assessments of climate-related risks and opportunities, and the climate transition plan.

In terms of regulations, we are preparing for the upcoming changes to climate reporting. This includes monitoring the revision of the Swiss Ordinance on Climate Disclosures, the technical implementation of machine-readable climate reporting, and preparations for the new GRI standards on climate and energy, which will be applicable from 2027. Furthermore, we are keeping track of international developments, such as the revision of the SBTi FLAG criteria.

Numerous measures are also being implemented at an operational level. One of the largest projects is the start of the renewal of the energy supply at Rapelli with a comprehensive modernisation of the cooling, steam, compressed air and heating systems. Other initiatives include the installation of photovoltaic systems at several sites, the replacement of older refrigerant systems with more climate-friendly alternatives, and the replacement of cooking cabinets at Le Patron.



Power from nature: Our Swiss companies rely on electricity from hydropower.



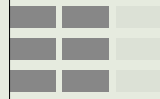
Resource efficiency and circular economy

Ambition 2030

We use resources sustainably.

Impact

Upstream
ORIOR
Downstream



SDG contribution



GRI 3-3
GRI 306-1

Topic overview

Fields of activity

Food waste

Goals 2030

■ 25% reduction in our food waste intensity by 2030 (base year 2024). ◆

Waste management

■ 10% increase in the share of overall waste that is reused, repurposed or recycled by 2030 (base year 2024). ◆

Packaging

■ Increase the proportion of recycled material in packaging for products we manufacture ourselves. ●

As a food processing company, ORIOR is confronted with waste generation and resource consumption along its entire value chain. Every year, huge quantities of still-edible food are thrown away worldwide; according to the WHO, a third of the food produced is lost between field and plate. These losses have a negative impact on ecosystems and the climate and lead to unnecessary costs. Disposing of non-food waste also results in the loss of resources such as the water, energy

and raw materials used for production and transport, which increases the overall environmental impact. We therefore focus specifically on waste avoidance measures, such as recycling and reutilisation. At the same time, we are still working on the issue of packaging because it must continue to provide optimum protection for food while meeting ever higher demands in terms of conserving resources.

● Goal includes all subsidiaries.

◆ Goal includes all manufacturing companies.

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

Management approach

Principles, guidelines and commitments

We implement targeted measures to reduce avoidable food losses throughout the entire value chain. At our operating sites, we differentiate between process waste, which occurs when starting up and cleaning machinery, or during portioning, and surplus waste that is caused by a decline in demand, minor defects or product discontinuations. Internal guidelines aid employees in handling and reducing food losses. Production orders are regularly analysed, and the shelf life of the products is aligned with the demand forecast in order to minimise losses. Products that are close to their expiry date are sold at a reduced price or donated using organisations such as Too Good To Go or Tischlein Deck Dich.

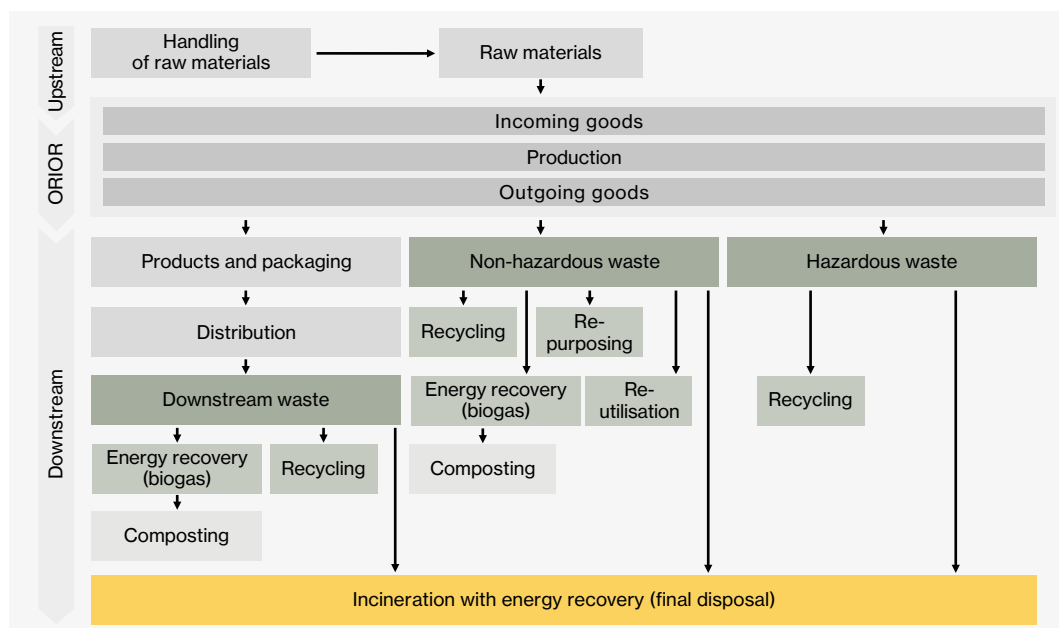
Our waste management prioritises prevention and recycling in line with waste hierarchy. Landfills are almost non-existent in our sales markets; final disposal is mainly carried out by waste incineration with energy recovery. Systematic

documentation of waste streams and many years of partnering with a specialised recycling management company in Switzerland and at Gesa make it possible to continuously increase our recycling rates and keep recyclable materials in the loop while retaining as much of their quality as possible. This ensures that materials are separated, collected and recycled in an ecologically and economically viable manner.

Our approach to packaging consistently follows the 3R principles: reduce (save on materials), recycle (use recycled materials) and replace (sustainable alternatives). At the same time, we are uncompromising when it comes to guaranteeing food safety and quality. Our competence centres make sure that all regulatory requirements as well as safety and quality standards are met. We are currently involved in addressing the requirements of the EU Packaging Regulation. Our process engineers are also continuously working to reduce packaging material, utilise resources more efficiently, and promote sustainable solutions.

GRI 306-1
GRI 306-2

Process and recyclables flow



Responsibilities

The reduction of food waste and waste management are overseen primarily by the Operations Managers and Technical Heads Champion Groups, and measures are based on annually agreed targets. All surplus waste must be authorised by the Operations Managers.

The Packaging Sourcing Champion Group is responsible for sustainable packaging. The sales teams and marketing departments also play a significant role in the area of “Resource efficiency and the circular economy”, as even before the actual production process takes place, crucial groundwork is laid by defining minimum ordering volumes, ordering cycles and packaging design.

Risks, opportunities, due diligence

Fields of activity	Opportunities	Risks
Food waste	<ul style="list-style-type: none"> - Greater cost efficiency by avoiding food waste - Strengthening our brand as a sustainable company - Incentives for product innovations (e.g. utilisation of side streams or process waste) - Lower adjustment costs by reacting earlier to future regulations 	<ul style="list-style-type: none"> - Increased production costs due to unused raw materials and additional resources - Additional waste disposal costs - Reputational risks due to social sensitisation to food waste
Packaging and waste management	<ul style="list-style-type: none"> - Fulfilling customer needs with more sustainable packaging and by avoiding waste - Strengthening our brand as a future-oriented company - Greater cost efficiency through reduced packaging and waste materials - Minimising resource consumption by recycling and reutilising 	<ul style="list-style-type: none"> - Higher production costs due to more sustainable packaging and waste recycling systems - Dynamic regulatory environment with potential adjustment costs - Need for timely reactions to new requirements

We fulfil our responsibility in the area of resource efficiency and the circular economy by setting 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 in the event of a negative trend or failure to achieve the defined targets. Later in this chapter we report on the measures, their effectiveness, and how the key figures are progressing.

Optimising internal processes

Clear processes and a solid data base are essential for the efficient utilisation of resources. We are constantly making improvements but still see potential, particularly by improving how we identify

the drivers of resource consumption and waste generation. This will allow us to make earlier and more targeted interventions in order to develop solutions and avoid waste.

We optimise our production planning on an ongoing basis to reduce surplus waste. Precise data on stock levels, turnover rates and expiry dates enables forward-looking decisions to be made that prevent unnecessary waste. Meanwhile, close communication between production and sales ensures that food is utilised in the best possible way. Raising our employees' awareness of resource conservation and waste avoidance plays a central role and is regularly addressed in training sessions.

Process losses also remain a key lever for reducing food waste. Factors such as order quantities, production volumes and the diversity of the product portfolio have a significant influence on waste amounts. Regular dialogue with customers helps to plan realistic orders. At the same time, striking a balance between innovative strength and optimised volume production is key. Creating new products is essential for a company's success, but leads to higher numbers of rejects during test phases. To minimise these rejects, we are focusing more on products with clearly recognisable potential or high customer interest.

Technical progress

In some areas, waste can be reduced through technical optimisations. When sourcing new production machinery, the amount of production waste generated and 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.

Waste management

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

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

- **Repurposing** (biogas, compost, pig fattening): e.g. sending food 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 (incineration with energy recovery). The majority of it is repurposed, e.g. recycled, processed into biogas or composted.

Packaging innovation

In the context of the new EU Packaging Regulation, our international competence centres are working closely with their suppliers to monitor market developments and identify and implement improvements. Different divisions within our companies are working together on reducing packaging material, improving recyclability and increasing the proportion of recycled material. We utilise mono-materials wherever possible, e.g. for packaging films, since these are easier to recycle and ensure better recyclability than composite materials. In addition, we are relying more on paper packaging, and cardboard packaging is being replaced by reusable IFCO containers. When it comes to cardboard packaging, sleeves and labels, for most subsid-

aries the principle applies that only FSC-certified material or packaging with a minimum recycled content of 70% is sourced. Culinor is also pursuing the goal of steadily increasing the sustainability of its packaging through adapted sourcing processes and by placing greater emphasis on environmental criteria when selecting it. The Casualfood range uses recyclable

and PEFC-certified cups with its own branding. The company also supports the airport-wide reusable initiative at Frankfurt Airport, where employees now only receive discounted prices for coffee specialities when they use a reusable cup, which contributes significantly to more sustainable consumer behaviour.

GRI 3-3

Activities 2025



Pastinella reduces process waste thanks to digital advances

Pastinella defined food process waste as one of its focus areas for 2025. Its digital cockpit for measuring overall equipment effectiveness was adapted to record waste per production order to better analyse waste generation. Thanks to improved data availability and targeted measures, Pastinella was able to reduce process waste compared to the previous year. This led to a decrease in the high double-digit tonne range. An exceptional aspect of this project was that it all began as part of an employee's thesis.



Packaging success at Rapelli

Rapelli achieved a packaging success in the area of pre-cut meat products. New, easier-to-recycle trays have been introduced for customers in Ticino. In total, over one million of these trays were already utilised in the reporting year. This saved around 27 tonnes of plastic compared to using standard plastic trays. Moreover, various products for the discount segment were switched to mono-material packaging, saving a further five tonnes of plastic.



Digital food waste dashboard means greater transparency

Casualfood introduced a new food waste dashboard at the beginning of 2025 in order to systematically reduce food waste even further. This tool provides the operational teams with transparent insight into site-specific data – from food sharing quantities and breakages to best-before dates and returns. By comparing these values with the respective food sales, precise waste rates can be determined. Thanks to this increased data transparency and the targeted measures derived from it, Casualfood was able to significantly reduce its food waste compared to the previous year. The dashboard thus serves as a central control basis for ongoing optimisation and further reduction measures.



Less plastic in Le Patron trays

Le Patron continues to systematically optimise its packaging. Following the successful redesign of a pâté box in 2024, additional material savings were achieved in 2025 by further reducing the plastic in its single-compartment tray, which is used for various convenience products. The change was made in March 2025 and saves around 2.5 tonnes of plastic per year.



Culiner: More accurate recording of organic waste

To improve its waste management, Culiner introduced an optimised system for recording organic waste in Destelbergen in 2025. Each crate is checked by quality control and marked with a specific label before being dispatched. This enables the complete traceability of each crate back to the production date and line. By comparing the contents of the crate with the waste logs, Culiner also identifies waste that has not been recorded previously. This transparency provides direct input for deriving measures. If the content or quantity deviates from the logs, the responsible team receives immediate feedback. This process increased the data recording rate to 95% and provides the basis for targeted reduction measures.



Biotta: Creative solution saves ten tonnes of raw materials

Due to a delivery error, Biotta received a juice premix that could not be used for its intended purpose. Returning the ten tonnes of raw materials was not feasible for custom-law reasons. However, because these raw materials are also used in another Biotta juice, Biotta worked with its supplier to develop a pragmatic solution, and the erroneously delivered premix was incorporated into the formulation of the other juice. This flexible and collaborative approach meant that all of the raw materials could be repurposed, significantly reducing food waste.

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

Evaluation 2025

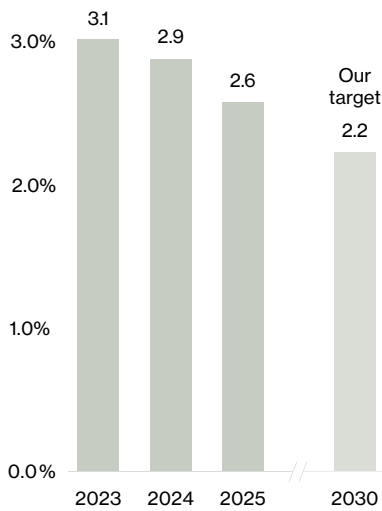
Food waste

Our food waste intensity in the reporting year was reduced once again and now stands at 2.61% of the production volume in kilograms. This continues the positive trend of recent years and signals a promising start to the new strategy period. There are several factors responsible for this development and they have all had a positive impact across the Group.

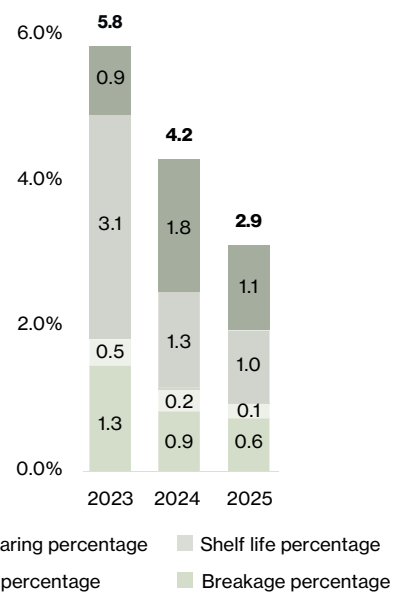
The improvement is the result of operational optimisations in individual companies, including adjustments to production rhythms, more efficient scheduling processes, and targeted measures to reduce rejects. Secondly, the key figure was helped by product mix effects within the Group. These effects were mainly driven by the growth of Gesa, whose business model has an inherently low level of food waste and which was also able to reduce its waste even further.

GRI 2-4

Food waste intensity
(% of production volume in kg)
Manufacturing companies



Food waste at Casualfood
(% of food sales)



At Casualfood, where food waste is measured as a percentage of food sales due to its business model, the proportion was once again significantly reduced and now stands at 2.86% (previous year: 4.22%). This development is mainly due to improved data transparency and operational control. The creation of a food waste dashboard enabled targeted process adjustments, more precise planning, and the increased use of discount stickers to accelerate sell-offs and reduce surpluses in good time. Given that external partners such as Foodsharing were unable to make as many collections in the reporting year due to capacity constraints, Casualfood shifted its focus more towards waste avoidance and prevention. This resulted in surpluses being identified earlier on and an overall reduction in food waste. Alternative recovery approaches are being examined as well.

Waste management

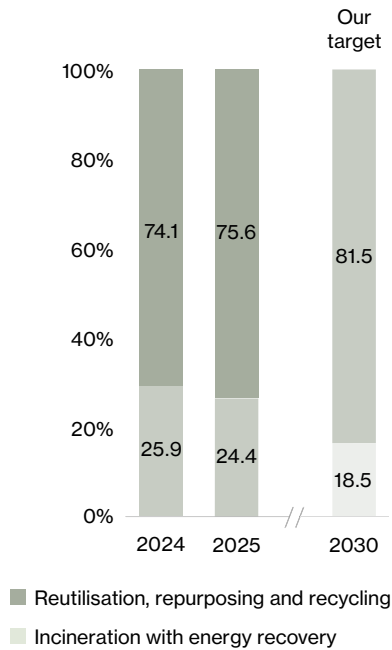
With the beginning of the new strategy period, waste management has become more of a focus and is being addressed as a separate field of activity. Reporting in this area has been consistently improved in recent years, and we have set ourselves the ambitious goal of increasing by 10% the proportion of total waste that is re-used, repurposed or recycled by 2030 (base year 2024).

In the reporting year 2025, this accounted for 75.6% of the total volume of waste (previous year: 74.1%). Only 0.06% of the recovered waste is classified as hazardous and disposed of separately, e.g. electrical appliances and motor oil. The remaining 24.4% is sent for disposal. As in previous years, practically all of this waste was non-hazardous. The quantities of solvents that fall into this category are so minimal that they are not classified as hazardous waste.

GRI 306-3
GRI 306-4
GRI 306-5

GRI 2-4

Waste by disposal method
(% of total waste volume)
Manufacturing companies



The absolute amount of waste remained largely stable compared to the previous year, growing by around 1% to approximately 8 900 tonnes. This development can be traced back to several factors. On the one hand, the increased processing volumes at Gesa and Biotta led to higher quantities of organic by-products, in particular pomace from vegetable processing. On the other hand, a more precise data basis at one company contributed to higher reported quantities in the area of biogenic waste. Overall, these changes reflect site-specific volume effects and improved data collection.

Casualfood utilises existing facilities at airports and is not responsible for waste management there. Although individual waste data is recorded, it is not included in the Group's consolidated waste and disposal figures because these figures are based on production sites only.

GRI 306-3
GRI 306-4
GRI 306-5

Details on types of waste and disposal methods

Manufacturing companies

		2025		2024	
		in 1000 t	%	in 1000 t	%
Composition	Food waste	3.6	40.3	3.2	36.6
	Packaging waste	1.2	13.6	1.2	13.7
	Operational waste	2.0	22.9	2.1	24.2
	Residual waste	2.0	23.1	2.2	25.5
	Total	8.9	100.0	8.8	100.0
Disposal method	Repurposing (e.g. biogas, compost, pig fattening)	3.6	40.1	3.2	36.6
	Recycling (e.g. paper, glass, PET)	1.1	12.5	1.1	12.1
	Reutilisation (e.g. polystyrene)	2.0	23.0	2.2	25.4
	Incineration with energy recovery (final disposal)	2.2	24.4	2.3	25.9
	Total	8.9	100.0	8.8	100.0

Packaging

The independent Packaging field of activity is still under development. Our strategic goal is to incrementally increase the proportion of recycled material in the packaging of the products we manufacture ourselves. The focus in the 2025 reporting year was on establishing the necessary methodological and organisational foundations to achieve this.

This involved defining and specifying key packaging indicators and further developing data collection and consolidation processes across the entire Group. The requirements of the new EU Packaging and Packaging Waste Regulation (PPWR) were also taken into account.

These efforts have laid the groundwork to be able to consistently and reliably report selected packaging figures starting in the next reporting period.

Outlook

Reducing food waste will remain a key priority in the coming year. Utilising the improved data collection, we will analyse the causes of process waste more thoroughly and derive targeted measures to further reduce it. These will include technical optimisations and an increased effort to find opportunities for high-quality recycling of side streams.

In the area of packaging, we are pursuing more sustainable solutions, taking into account food safety and the new EU Packaging Regulation, which applies from 12 August 2026. Core requirements will become effective gradually up until 2030 and beyond. We are preparing beforehand for the implementation of the PPWR to ensure that all of the packaging for products marketed in the EU complies with future regulatory requirements and undergoes continuous development. The emphasis here is on using more mono-materials, further reducing the amount of material, and increasing the proportion of recycled material. Based on the data collected in the reporting year, we expect to disclose selected packaging figures for the first time in the next report. The emphasis is on using more mono-materials, further reducing the amount of material, and increasing the proportion of recycled material. Based on the data collected in the reporting year, we expect to disclose selected packaging figures for the first time in the next report.



Water

Ambition 2030

We are reducing our water footprint.

Impact

Upstream
ORIOR
Downstream



SDG contribution



GRI 3-3

Topic overview

Field of activity

Water

Goal 2030

■ 20% reduction in our water intensity by 2030 (base year 2024). ◆

Clean water is a vital resource for every person and ecosystem on this Earth. Global water demand has been rising for many years. At the same time, over two billion people have no 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

the chapter on "Sustainable raw materials and animal welfare", pp. 17–28). 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.

● Goal includes all subsidiaries.

◆ Goal includes all manufacturing companies.

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

Management approach

Principles, guidelines and commitments

Our subsidiaries are reliant on the use of water for their production processes. The supply comes from two sources: the procurement of tap water and the use of groundwater. The aim of our management approach is to lower water consumption at our production sites and minimise wastewater volumes and their pollution. As water also plays an important role in the upstream supply chain, it is a central component of our new Code of Conduct for Suppliers that we are introducing as part of our sustainable supply chain management, which is currently being developed.

Cooking and cleaning processes consume the most water during our production processes. Internal directives stipulate that water efficiency must be taken into account when purchasing new equipment. They also set clear guidelines for resource-efficient water utilisation and the most sparing and targeted use of chemicals possible in cleaning processes.

In our Convenience segment, water consumption also depends on product variety, because frequent production changes require more

cleaning cycles. More precise planning and improved processes enable us to systematically realise additional savings potential.

Responsibilities

Responsibility for optimising water use at our production sites in our Swiss companies lies first and foremost with the Operations Managers and Technical Heads, who are supported when necessary by quality management. 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 based on the long-term water efficiency target. At Culinor, responsibilities are structured in a similar way. Casualfood, by contrast, is a tenant at transportation hubs and thus has a different organisational structure in which the main responsibility lies with the Operations team.

As part of sustainable supply chain management, the Sustainability Team, together with the purchasers, is responsible for ensuring that the water management directives are recognised and consistently implemented by suppliers.

Risks, opportunities, due diligence

Field of activity	Opportunities	Risks
Water	<ul style="list-style-type: none"> – Cost savings through a more economical use of water and lower wastewater costs – Innovation incentives and strengthened competitiveness through water-saving processes and products 	<ul style="list-style-type: none"> – Increasing water stress and water shortages pose a risk to upstream agriculture and, in specific cases, to individual production sites – Possible worsening of global water situation in the medium term with effects on input costs and supply chain stability

ORIOR addresses these risks and opportunities with measures to reduce internal water consumption and water intensity. Our production sites are predominantly located in areas with ample water supplies. The competence

centres record their water consumption at least once a month – in some cases even weekly – and monitor it closely. In addition, regular inspections and operational checks are carried out to ensure compliance with regulations, e.g.

during cleaning processes. If any irregularities appear during the inspections or there is an unexpected loss of water, prompt steps are taken to remedy the situation. We are in the process of addressing the risks and opportunities in our value chain in the context of our supply chain management. Our Supplier Code of Conduct underpins this by requiring our partners in regions with water scarcity to protect water as a resource to the best of their ability.

Water-efficient manufacturing processes

Our production areas and equipment must be frequently cleaned 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. Furthermore, cooling processes are often water-intensive. Optimisations in this area include using spray mist in enclosed spaces instead of running water. In addition, food packaging systems are cooled down with recirculating coolers, allowing the water to be reused several times. The appropriate bundling and sequencing of production volumes, particularly through the optimisation of planning and delivery processes, represents another key lever. We also strive to reduce water consumption when implementing site development projects.

Awareness raising and training sessions

The careful use of our resources is an important part of our ongoing training and education. 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.

Wastewater

We implement systematic wastewater management to minimise volumes and pollution loads. Environmentally friendly cleaning is a key lever here, as we reduce or eliminate the use of chemicals as long as this does not compromise hygiene standards. Cleaning agents are also replaced by environmentally friendlier alternatives whenever practical. Although cleaning products with a high pH value, such as sodium hydroxide (NaOH), clean efficiently, they must be neutralised before being discharged into the municipal wastewater system. This requires additional steps in order to comply with legal requirements and ensure environmental protection, so we avoid the use of such cleaning solutions wherever possible. After being treated in on-site pre-cleaning systems, grease traps or retention basins, wastewater from our Swiss competence centres is discharged into regional wastewater treatment plants via the sewage system. Grease and residual materials are disposed of together with solid waste. Regular testing of samples monitors values such as the proportion of organic carbon or phosphorus, pH values and fat content to ensure compliance with all threshold values. At Culinor, water treatment plants at two sites treat wastewater to match surface water quality. Casual food discharges its wastewater, which has very low pollution loads, via the regular sewage systems at airports and railway stations.

GRI 3-3

Activities 2025



Gesa: Updated concept and investment in wastewater pre-treatment system

Gesa has updated its concept for wastewater pre-treatment and rigorously pursued its implementation. Wastewater treatment has been further optimised by increasing the retention volume and making specific improvements to key process stages, such as debris screening and grit removal. Additionally, a new measurement concept with permanent monitoring of relevant parameters was implemented, which led to a more uniform wastewater flow and improved quality of the discharged wastewater.



Water savings at Pastinella with on-demand system

At Pastinella, pasta needs to be cooled rapidly after cooking to guarantee product quality. Water consumption has now been optimised in the cooking and cooling system used for this purpose. The freshwater supply is now controlled more precisely and on demand thanks to new product sensors. Tailored to the individual process steps, this targeted adjustment of the amount of water used led to a further 5% reduction in water consumption.



Culinor optimises its water management

In 2025, Culinor adopted several approaches to improve water management at its Belgian sites. Supplier consolidation in the area of cleaning products enabled processes at the Ghent and Destelbergen plants to be harmonised. In Destelbergen, dosages were also reduced and the analysis intervals for water consumption shortened, which facilitates a more rapid identification and rectification of unnecessary consumption. Wastewater treatment was optimised at two sites in cooperation with an external environmental consultancy, significantly reducing water pollution.



Rapelli: Wide-ranging measures for cleaning, wastewater and cooling

Rapelli's successful cleaning project, which aims to reduce the use of water and cleaning agents while increasing cleaning efficiency, was extended to other departments in 2025. At the same time, wastewater management was improved by installing additional pumps and measuring stations for better monitoring, as well as by overhauling the cooling tower. These efforts also helped Rapelli to successfully obtain the renewal of its discharge permit for a further five years.

GRI 3-3

Evaluation 2025

After having met and significantly surpassed the reduction target for the previous strategy period, we have now set ourselves another target for the new strategy period of reducing water intensity (water consumption per tonne of food produced) by 20% by 2030 compared to the base year 2024. This represents a formidable challenge considering the reductions already achieved in the past.

In the 2025 reporting year, this figure fell to 8.7 m³/t for production companies (previous year¹: 9.1 m³/t). This improvement is the result of a combination of technical advances, optimised cleaning processes, and significantly stricter monitoring of water consumption. Several sites have further enhanced their monitoring and, thanks to regular analyses, have been able to identify and rectify leaks and inefficient consumption at an earlier stage. In addition, targeted technical measures were implemented to reduce water consumption, including improvements to product sensors on cooking and cooling equipment, optimised thermostats, and new, water-saving nozzles.

Parallel to this, measures to reduce wastewater pollution load were implemented at individual sites, in particular through adjustments to the pre-treatment process and better monitoring of key wastewater parameters. These steps contribute to improving water quality and ensuring a more stable discharge into municipal systems.

Details on water use

Entire ORIOR Group

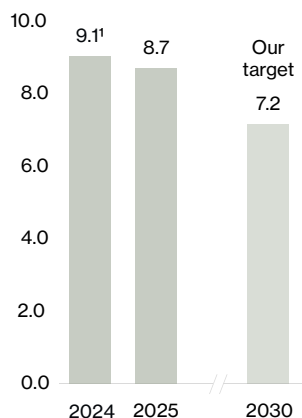
GRI 303-5

	2025	2024
Water intensity (m ³ /t production)	8.7 ²	9.1 ²
Water consumption (m ³)	640 889	666 438
within at-risk areas ³ (m ³)	0	0
Total wastewater (m ³)	449 098	485 042

Water consumption and wastewater data are usually recorded directly at the sites or, if no measurements are available, they are calculated or estimated. No relevant amounts of water are stored.

GRI 2-4

Water intensity
(m³ tap water/t of production)
Manufacturing companies



Outlook

In the coming year, the focus will remain on continuously improving water efficiency at our sites. Successful initiatives will be continued and, in some cases, expanded. Several subsidiaries plan to manage and minimise consumption even more precisely thanks to improved measurement capabilities and a more robust data basis. The pre-treatment of wastewater remains another priority as we strive to further optimise wastewater quality.

¹ The value for 2024 has been retroactively adjusted in the previous year's report from tap water to total water (including groundwater) to ensure a consistent time series (GRI 2-4).

² Without Casuafood and Spiess Europe.

³ Sites with a WWF Water Risk Filter value greater than 5 out of 10 for "Water Availability" are considered at-risk areas.



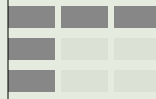
Biodiversity and ecosystems

Ambition 2030

We are committed to preserving biodiversity all along our supply chain.

Impact

Upstream
ORIOR
Downstream



SDG contribution



GRI 3-3

Topic overview

Field of activity

Biodiversity and ecosystems

Goal 2030

- Increase our purchase share of priority raw materials with labels that contribute to the preservation or promotion of biodiversity. ●

Biodiversity plays a key role in making ecosystems resilient to environmental changes and ensuring the availability of high-quality raw materials. However, it is under severe threat worldwide – due, among other things, to intensive agricultural practices such as deforestation, monocultures, and the use of pesticides. Protecting and promoting biodiversity is therefore crucial in order to preserve natural resources and livelihoods for future generations.

Due to the increased urgency of this issue, we have devoted a separate key field of activity to biodiversity and ecosystems in the 2025–2030 strategy period. The results of the double materiality analysis confirm that biodiversity plays a key role in securing our raw materials in the long term. ORIOR's greatest impact on biodiversity is during the production of raw materials, which is why we will increase our focus on the supply chain.

● Goal includes all subsidiaries.

◆ Goal includes all manufacturing companies.

GRI 3-3
GRI 101-1
GRI 101-2
GRI 101-4

Management approach

Principles, guidelines and commitments

Having diverse and intact biodiversity provides the essential basis for the long-term survival and well-being of our society. At the same time, healthy and biodiverse ecosystems are indispensable for global food production – and thus for ORIOR’s long-term business activities. Global frameworks such as the EU Biodiversity Strategy and the United Nation’s Kunming-Montreal Agreement, which aims to protect 30% of land and marine areas by 2030 and fully restore them by 2050, highlight the urgency of this issue. The assessment of our value chain as part of the materiality analysis (see “Double materiality” sub-section, pp. 10–11) shows that the most significant impacts on biodiversity are almost exclusively upstream in the supply chain. This is primarily due to the purchase of meat and fish products and general land use for agricultural raw materials. The main drivers of these impacts are changes in land use, deforestation and the exploitation of marine resources.

In order to assume our responsibilities, we are working towards formalising our ambitions with guidelines and commitments. The roll-out of our new Group-wide Supplier Code of Conduct was driven forward in the reporting year. It clearly defines ethical, environmental and social minimum requirements for our supply chain. It contains specific commitments to protecting the climate, the environment and biodiversity, preventing deforestation and promoting sustainable land use. The Code also sets forth a clear remedial process. In the event of code violations, a plan of action to remedy the situation is agreed upon together with the supplier; as a last resort in serious cases, termination of the business relationship is possible. It applies to all of the suppliers of the Group, and our long-term aim is to have all suppliers sign it (find more on the Supplier Code of Conduct in the “Sustainable raw materials and animal welfare” chapter).

ORIOR also submitted its climate targets to the Science Based Targets initiative (SBTi) in the reporting year. As a company in the food industry, we fall within the scope of the spe-

*"The ORIOR Group expects its suppliers to protect biodiversity and ensure that the use of land is sustainable."
(ORIOR Group Supplier Code of Conduct)*

cific FLAG (Forest, Land, Agriculture) targets, which call for a reduction in land-based emissions. These emissions are inextricably linked to the main drivers of biodiversity loss – and to changes to land use and deforestation in particular. The consistent pursuit of our FLAG targets (–45.5% by 2035 and –72.0% by 2050, base year 2022) is therefore a key lever of our biodiversity management that can be used to minimise negative impacts on the climate and its related ecosystems. The targets are directly aligned with the Kunming-Montreal Global Biodiversity Framework. With this in mind, ORIOR also released a statement in spring 2026

committing itself to deforestation-free supply chains. Our efforts in the area of deforestation are guided by the Accountability Framework initiative (AFi).

Our biodiversity impact management focuses on avoiding and minimising negative impacts in our supply chain. Wherever possible, we pursue a risk-based approach, e.g. in our focus area of deforestation, where beef, due to its sourcing volume, has emerged as the raw material with the highest priority for action in order to avoid specific negative impacts on ecosystems. Key courses of action are described in the following

sections and in the activities. While we directly address drivers such as deforestation and changes to land use by means of the initiatives described in this chapter, other important drivers such as climate change and water use are addressed in the other relevant chapters of this report.

Responsibilities

The Sustainability Team plays a central role because biodiversity and ecosystems are being addressed as a separate topic for the first time in the 2025–2030 strategy and their management is still being put into place. It is responsible for the operational implementation of the strategy, the Group-wide coordination of sustainable supply chain management, and efforts carried out within the framework of the SBTi No-Deforestation target.

Alongside this, responsibility in the competence centres will be reinforced. Culinor and Casualfood are subject to the EU Deforestation Regulation (EUDR) and are responsible for compliance, so internal EUDR compliance officers have been appointed to ensure this. The Purchasing departments of the competence centres play a central role in the roll-out of the new Supplier Code of Conduct and in our dialogue with suppliers. Such activities are carried out in close cooperation with the Sustainability Team in Zurich.

Actions to increase the proportion of priority raw materials purchased with labels, which help to preserve and foster biodiversity, require a coordinated effort between the Purchasing and Sales departments. Biodiversity can only be strengthened in the long term if such products are also successfully positioned with our customers – although market trends, something which ORIOR does not have sole control over, also come into play here.

Risks, opportunities, due diligence

Field of activity	Opportunities	Risks
Biodiversity and ecosystems	<ul style="list-style-type: none"> – Greater supply chain resilience thanks to sustainable supply chain management, including the fulfilment of due diligence obligations such as risk analyses – Contribute to securing long-term availability and quality of raw materials through biodiversity conservation – Strengthen our “licence to operate” and fulfil growing regulatory requirements through responsible behaviour along the entire value chain – Fulfil growing regulatory requirements, e.g. EUDR, by integrating biodiversity measures – Demonstrable efforts in the area of biodiversity bring competitive advantages and fulfil stakeholder expectations in the context of increasing due diligence regulations 	<ul style="list-style-type: none"> – Higher procurement costs and shortages of raw material availability due to biodiversity decline as a result of soil degradation, monocultures and greater use of fertilisers – Rising costs due to increasing regulatory requirements (process adjustments, risk analyses, etc.) in the area of biodiversity, e.g. through the EUDR – Deteriorating quality of raw materials due to biodiversity loss – Reputational damage caused by inadequate due diligence for raw materials with regard to deforestation

Biodiversity is closely linked to key sustainability issues such as climate change, water management and deforestation, with these interactions giving rise to both risks and opportunities for ORIOR.

All of our activities to comply with EUDR and SBTi requirements contribute to strengthening our due diligence in the area of biodiversity and ecosystems. They comprise the risk-based

analysis of raw materials relevant to deforestation, the inclusion of supplier declarations and certificates, and the integration of corresponding verification processes into supply chain management. All of this will enable us to systematically identify, assess and manage biodiversity and deforestation risks in our supply chains in the future.

Labels with added biodiversity value

Labels play a central role in our sustainability goals, as they provide important information about origin as well as ecological and social conditions during cultivation. We focus on sourcing a high proportion of priority raw ma-

terials that are certified with labels that contribute to the promotion of biodiversity (e.g. Bio Suisse, MSC). To accomplish this, we rely on the established ratings of the [Labelinfo.ch](https://www.labelinfo.ch) platform and on internally defined thresholds that define added biodiversity value. Avoidance and minimisation measures such as the protection of endangered ecosystems, promotion of genetic diversity, and sustainable practices in agriculture and aquaculture remain front and centre. The proportion of purchases with labels indicating added biodiversity value was calculated for the first time in 2024, so the data from the current reporting year now provides a direct year-on-year comparison for the first time.

GRI 3-3

Activities 2025



Implementation of the EU Deforestation Regulation

The Casualfood and Culinor competence centres fall within the scope of the EUDR, which will apply to large companies but whose application is expected to be delayed until the end of 2026. This regulation is intended to protect valuable CO₂ storage sites. It obliges companies to prove that raw materials such as coffee, cocoa, beef and soya, as well as products made from them, do not originate from land that was deforested after 31 December 2020.

During the reporting year, both competence centres worked intensively on internal preparations for the upcoming implementation. This included detailed analyses of the raw materials and products in question, designing and implementing internal processes, drafting guidelines, training relevant internal stakeholders, and defining clear responsibilities. Dialogue with suppliers was initiated as well.



Healthy ecosystems thanks to natural pest control

In the 2025 reporting year, Gesa worked with regional partners to launch an initiative to combat the increasing spread of the reed glasswing cicada, which transmits diseases such as Stolbur in root vegetables. The aim of the project is to reduce pest pressure by means of adapted crop rotations and targeted fallow periods – without the use of chemical pesticides.

The strategy is based on the ecological approach that if the cultivation of host plants such as sugar beets or beetroot is temporarily halted, cicadas lose their habitat. Initial results show a significant decline in cicada numbers in the Nördlinger Ries region. In this way, the initiative is helping to stabilise local agro-ecosystems and secure high-quality organic raw materials for juice production.

GRI 101-1



Deforestation-free supply chains in line with SBTi targets

When it submitted its climate targets to the Science Based Targets initiative (SBTi) in summer 2025, the ORIOR Group, as a company in the FLAG sector (Forest, Land, Agriculture), committed itself to deforestation-free supply chains for its primary raw materials linked to deforestation risks. The goal is to ensure that these raw materials do not originate from land that was deforested after 31 December 2020.

In order to achieve this ambitious target, a centralised project for a Group-wide analysis of the issue of deforestation was launched in 2025 to complement the efforts of the international ORIOR companies within the framework of the EUDR.

The multi-year project is being carried out in phases. It is risk-based and guided by the Accountability Framework initiative, a global standard for ethical supply chains free from deforestation. In 2025, attention was focused on an initial risk analysis for raw material prioritisation. This made it possible to distinguish between essential and non-essential raw materials in the total purchase volume of relevant raw materials. The results showed that beef and soya account for the majority share, with beef being more relevant in terms of quantity. Other raw materials such as wood, cocoa, coffee and palm oil are below the defined relevance threshold. Regardless of this, an important contribution to preventing deforestation is already being made in the area of wood fibres – specifically in packaging materials such as cardboard, sleeves and labels. When it comes to virgin fibre, our companies use FSC-certified goods, and for recycled material, we rely on a high proportion of recycled content.

These findings have been factored into further implementation planning. For 2026, there are plans to request specific information from suppliers of the affected raw materials with medium to high risk. The emphasis here is on developing a scalable approach for supplier assessment (risk categorisation) and the use of standardised supplier declarations and the incorporation of certificates. This work is gradually laying the foundation for a data-driven assessment of the deforestation status of our supply chains in the medium term. These information requests are to be seamlessly integrated into operational processes such as supplier onboarding and existing purchasing and ESG processes.

GRI 3-3

Evaluation 2025

In the 2025 reporting year, we were able to increase the Group-wide proportion of priority raw materials that are certified with recognised labels and contribute to the preservation or promotion of biodiversity to 48.5% (previous year: 42.4%).

This growth is mainly structurally driven and is related to a shift in production volumes within the Group. More specifically, the higher production volume of our subsidiary Gesa, whose business model is based on organic vegetable and fruit juices and where all purchased priority raw materials preserve or promote biodiversity, had a corresponding impact on the Group-wide key figure.

Alongside the quantitative developments, important structural advances were also made in the area of biodiversity-relevant supply chains during the year under review. Within the framework of the EUDR, the international Casualfood and Culinor competence centres conducted in-depth analyses of raw materials relevant to deforestation, prepared internal processes, and intensified dialogue with suppliers. Concurrently, a Group-wide project on deforestation-free

supply chains was launched as part of our efforts to achieve science-based climate targets. Initial risk analyses and the prioritisation of key raw materials were undertaken in order to lay the foundation for the systematic assessment and management of biodiversity-related risks in the coming years.

These further developments complement existing purchasing practices and, together with the improved data base, form a solid framework for targeted improvements in the area of biodiversity during the current strategy period.

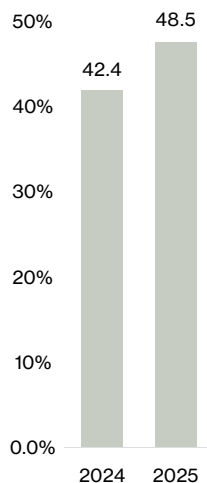
Outlook

We will be placing a special priority on deforestation in the coming reporting year. This topic area remains dynamic, which is why we regularly review our existing processes and assumptions and develop them further as required. The planned processes and guidelines are currently being reviewed for the two subsidiaries concerned, Casualfood and Culinor. We are closely monitoring developments and will make adjustments when necessary.

In addition, the project on deforestation will be rigorously continued within the framework of the SBTi. To do this, ORIOR is using the best practices of the Accountability Framework initiative as a guide and is building a sound and verifiable data base. In order to ensure full compliance with the relevant requirements beyond 2025, the depth of data will be further increased in 2026 by requesting certificates and proofs of origin from key suppliers. The integration of these requirements into operational processes – such as supplier onboarding – forms the basis for concluding a seamless validation of the deforestation-free status of our supply chains by the end of 2027 at the latest.

We will also move forward with the roll-out of our new Supplier Code of Conduct, which explicitly addresses the issues of biodiversity, ecosystems and deforestation (see chapter on “Sustainable raw materials and animal welfare”).

Purchases with biodiversity-related labels
(% of volume in kg)
Entire ORIOR Group





Social responsibility





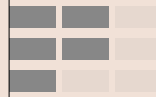
Attractive employer

Ambition 2030

We are recognised as a leading employer in the food industry.

Impact

Upstream
ORIOR
Downstream



SDG contribution



GRI 3-3

Topic overview

Fields of activity	Goals 2030
Overarching attractiveness	<ul style="list-style-type: none"> Strengthen our corporate culture and increase employee satisfaction. ●
Training and development	Field of activity with key figure monitoring, currently without specific goals set.
Equal opportunities and diversity	Field of activity with key figure monitoring, currently without specific goals set.
Working conditions	<ul style="list-style-type: none"> Ensure that social standards are respected throughout our value chain by establishing a sustainable supply chain management system. ● Offer our employees attractive working conditions. ●
Values and culture	Field of activity with key figure monitoring, currently without specific goals set.

The chapter entitled “Attractive employer” covers the Training and development, Equal opportunities and diversity, Working conditions, and Values and culture fields of activity. For ORIOR, being an attractive employer means attracting qualified and diverse employees. At the same time, we strive to offer them a working environment in which they enjoy their job and can develop and grow, enabling them to remain successful and satisfied at ORIOR in the long term. We are convinced that the four fields of activity mentioned earlier are key factors in achieving this ambition.

The topics related to “Attractive employer” are not only relevant in our own operations but, depending on the field of activity, also apply to our suppliers and the upstream supply chain. While we focus primarily on our ORIOR sites when it comes to training and diversity, topics such as working conditions and equal opportunities are more relevant in countries of origin with less robust laws and protection systems. That is why we have embedded social and ethical issues in our [Supplier Code of Conduct](#) and use risk assessments and contractually established standards to ensure that employees in our upstream value chain also benefit from favourable conditions.

● Goal includes all subsidiaries.
◆ Goal includes all manufacturing companies.

GRI 3-3
GRI 404-2

Management approach

Principles, guidelines and commitments

Our efforts to be an attractive employer are a central element of our business strategy. Building on shared entrepreneurial values, open and direct communication, as well as ethical and respectful behaviour, we cultivate a work culture that promotes and expects good business practices at all levels, supports the development of our employees, and improves their health and safety.

Our understanding of what it means to be a good employer is also firmly anchored in our [Code of Conduct](#), which defines ORIOR's ethical and social obligations. In addition to fostering lifelong learning and supporting professional development, we are committed to upholding equal opportunities, promoting diversity and gender equality, and creating a non-discriminatory working environment with fair pay. Moreover, we are advocates for working conditions that enable a healthy work-life balance and respect freedom of association. Our primary goal is to increase employee satisfaction while strengthening our corporate culture and our position as an attractive employer.

As part of our responsibility along the value chain, we are committed to ensuring appropriate social standards and upholding human rights. With its Group-wide roll-out launched in the reporting year, our [Supplier Code of Conduct](#) is a key instrument in this regard. It is also a central component of our efforts to establish sustainable supply chain management that prioritises respecting human rights and safeguarding social security.

Responsibilities

Responsibility for designing and implementing employee development programmes, promoting equal opportunities, and ensuring attractive working conditions lies mainly with HR Group Management in cooperation with the local HR departments. The strategic parameters are developed together with the Executive Committee and the local management boards.

The individual companies are responsible for implementing the programmes at their own sites, taking local conditions and requirements into account. This ensures that the programmes are tailored to the specific needs and challenges of the respective companies. Employees also share responsibility by playing an active role in their own development and campaigning for changes and improvements in the working environment.

Efforts to promote social standards and good working conditions in upstream stages are guided by our sustainable supply chain management, which is the joint responsibility of the Sustainability and Purchasing departments.



Meticulous care defines our daily operations, from delivery to production.

Risks, opportunities, due diligence

Fields of activity	Opportunities	Risks
Training and development	<ul style="list-style-type: none"> – Boost employee motivation, satisfaction and loyalty – Realise full potential of employees – Encourage identification with ORIOR through the targeted development of specialists 	<ul style="list-style-type: none"> – Higher staff turnover and shortage of skilled labour due to lack of development opportunities – Declining motivation, performance and product innovation
Equal opportunities and diversity	<ul style="list-style-type: none"> – Foster innovation and avoid innovation-inhibiting mindsets through diverse and creative teams and active promotion of diversity – Long-term retention of talent and employees by embracing diversity that values different cultural backgrounds 	<ul style="list-style-type: none"> – Reputational risks from lack of commitment to diversity – Loss of attractive talent and negative impact on employer attractiveness
Working conditions	<ul style="list-style-type: none"> – More attractive positioning by offering fair wages, a good work culture and healthy work-life balance – Greater employee loyalty and increased productivity from flexible shift models and ergonomic improvements in production processes 	<ul style="list-style-type: none"> – Reputational damage and work-related litigation – Loss of productivity and financial pressures due to dissatisfied employees and/or high fluctuation
Values and culture	<ul style="list-style-type: none"> – Fostering identification with the company and employee loyalty thanks to clear values and an active corporate culture – Increased sense of direction and stability through a strong values base 	<ul style="list-style-type: none"> – Less employee loyalty due to lack of an active corporate culture – Loss of motivation and productivity due to a lack of guiding values

In order to counteract the aforementioned risks and capitalise on opportunities, ORIOR continuously adapts its measures in the areas of training and development, equal opportunities, diversity and working conditions (see following sections).

Employee surveys help to assess satisfaction levels and derive appropriate measures. The Speakup complaints management system has been introduced throughout the Group to identify undesirable behaviour or employee concerns, and the Lyra counselling and advisory centre is also accessible to the majority of our Swiss companies (see p. 84). Thanks to an external channel, Speakup is also available to a wider circle of stakeholders, e.g. employees in upstream and downstream partner companies.

Our workforce

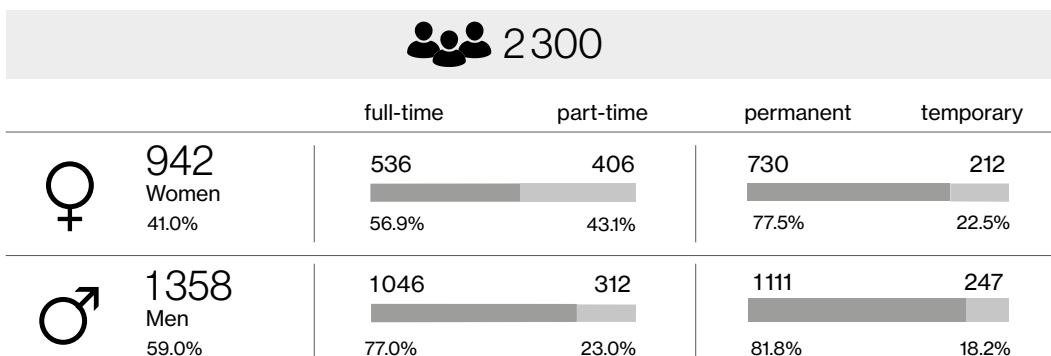
As of 31 December 2025, the ORIOR Group had 2300 employees (headcount), 62.3% of whom are covered by a collective bargaining agreement (CBA). Seasonal fluctuations in the number of employees can occur due to such factors as higher demand during the holiday business periods. When necessary, external workers 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. The number of hours worked by temporary staff at the ORIOR Group was 115 774, which is significantly lower than in the previous year (146 151 hours) due to various reasons such as converting temporary employment contracts into permanent ones. 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.

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

GRI 2-25
GRI 2-26

GRI 2-7
GRI 2-8

ORIOR Group employees (headcount) as of 31 December 2025



Holistic employee development

ORIOR promotes the ongoing development of its employees through both internal and external training and educational programmes. These include Group-wide training courses with external experts covering overarching key topics, as well as regular internal training courses focused on job-related skills. Core topics such as hygiene, food safety and cyber security are the main focus and are introduced as compulsory modules for new employees as well as being repeated on a regular basis. These are supplemented with training courses in other areas, such as leadership and sales techniques. Internal training courses are normally offered in an e-learning format and are available in an online library. Culinor introduced a new learning management system in the reporting year to handle these activities. The majority of our competence centres also offer language courses to promote the integration of employees with a different mother tongue.

A Group-wide programme for high potentials and succession planning was implemented as part of our targeted development of top talent. This programme helps to efficiently fill key positions within the Group and to systematically promote talent. It is geared towards both managers and specialists and combines on-the-job development, coaching and mentoring as well as measures for continuing training. The pro-

gramme supports career growth and ensures the long-term retention of talent. We are planning to update this programme in 2026 in order to reflect changing requirements and strategic objectives. The programme is being implemented at our Belgian subsidiary, Culinor, under the name “Competence Engine”.

Whenever feasible, ORIOR supports external training and continuing education programmes, such as CAS, MAS and bachelor’s degrees. Development paths are defined with employees in the annual performance reviews in order to promote professional development. For Swiss companies, funding for further training is regulated in a directive to ensure that all employees are treated equally.

Vocational training and trainee programmes

ORIOR offers apprenticeships in various professions, including meat specialists, polymechanics, laboratory technicians, logistics technicians, plant operators, system gastronomy specialists, and commercial roles. By training its own junior staff, the Group is investing in the future and assuming its social responsibility. In 2025, a total of 32 apprentices were in training at ORIOR, with 24 of them in Switzerland and eight in Germany. At Casualfood, apprentices also benefit from advantages such as paid study time each week. The training programmes are based on vocational training

regulations. We are able to offer almost all of our apprentices a job after completing their apprenticeship. ORIOR also promotes further training through internships, particularly in the area of administration. When recruiting new production employees, Culinor favours an open hiring concept, in which employees are

hired through temporary employment agencies without a lengthy recruitment process. Once they have successfully completed their onboarding, they are offered a permanent position. This represents a win-win situation given the current shortage of skilled labour.

“ORIOR prides itself on the cultural richness in each of its competence centres, promotes diversity and commitment, supports lifelong learning and development, offers an attractive working environment, and ensures occupational safety.” (ORIOR Group Code of Conduct)

GRI 2-30

Working conditions

ORIOR pursues a multifaceted approach to guarantee attractive and fair working conditions in its own operations. Flexitime for office staff, flexible working models such as part-time work, and the option of hybrid working in office-based roles offer our employees the flexibility they need to balance their professional and private lives effectively. Complementing this, ORIOR bolsters its attractiveness through corporate benefits. Depending on the site, these benefits include such things as discounts in the areas of mobility, sport and shopping, or access to external, confidential counselling services for private and professional challenges. We are increasingly offering rotation programmes in which employees work in other departments or even other ORIOR subsidiaries for limited periods of time in order to promote greater variety and further development and to strengthen their understanding of the Group as a whole. We strive to achieve a balanced workload for employees in physically demanding positions such as production with optimised scheduling and personnel deployment planning. Wherever possible, we are committed to offering contracts that guarantee a high level of social security and more stable employment conditions. Over 60% of our employees are also covered by collective labour agreements.

Working conditions in the supply chain

We also attach great importance to fair working conditions in our supply chain. We are particularly committed to improving conditions in the agricultural sector, where jobs can often be physically demanding and characterised by limited access to education and safety risks such as the use of pesticides. The development of sustainable supply chain management continues to move forward. A key instrument for this is our [Supplier Code of Conduct](#), which was launched across the Group in the 2025 reporting year. Our aim is to encourage adherence to social standards and to engage even more intensively with our upstream value chain.

Since 2023, Swiss law has required large companies to assess the risks of child labour in their supply chains (Art. 964j-I CO, VSoTr). The ORIOR Group carried out this risk analysis once again in the year under review. All relevant procurements and their countries of origin were assessed using the UNICEF Children's Rights in the Workplace Index. In the case of countries of origin considered medium or high risk that account for only a small proportion of our procurement, certifications were also checked and supplier information obtained. This year's analysis of sourcing data revealed a very similar situation to that of the two previous years,

2023 and 2024. Once again, no substantiated suspected cases of child labour were identified.

Pension benefits

Appropriate pension provision is a key component of social security for employees and helps to ensure financial peace of mind after retirement. Pension schemes vary in the different countries where the ORIOR Group operates.

The pension fund of the Swiss companies in the ORIOR Group offers numerous benefits. 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. Moreover, the ORIOR pension fund embedded and approved its sustainability efforts for the future in a corresponding strategy paper during the reporting year.

Country-specific pension schemes are also in place for the international subsidiaries. In Germany, retirement pensions are covered by the statutory pension insurance scheme, with the option of voluntary supplementary benefits. In Belgium, Culinor employees benefit from an employer-funded occupational pension scheme. This accrues supplementary benefits through annual contributions and complements the statutory pension scheme.

Equal opportunities and diversity

People from many different nationalities work at ORIOR, making our cultural diversity an important source of strength and innovation.

The language courses mentioned above enable more cohesion and better integration. Generally speaking, there is greater national and linguistic diversity in production and customer-facing roles than in our administrative departments. Over 70 nationalities are represented at Casualfood alone. Our [Code of Conduct](#) clearly outlines our commitment to equal opportunities and the promotion of diversity. No form of discrimination, bullying or harassment is tolerated throughout the entire Group.

The Group's Articles of Association and Organisational Regulations stipulate that the composition of the Board of Directors and Executive Committee must ensure balanced diversity that adds value, particularly in terms of expertise, experience and education. Information regarding the composition of the Board of Directors and Executive Committee, including age and gender breakdown, is clearly presented in the annual report. At the end of the reporting period, women accounted for 33.3% of the Board of Directors and 66.6% of the Executive Committee, with both figures above the gender benchmarks set out in the Swiss Code of Obligations.

We track social indicators, which are differentiated by gender and communicated transparently, in order to promote equal opportunities and diversity (see pages 72 and 77). Increased transparency is an essential part of the ongoing improvement of our reporting, which we intend to further optimise in this area going forward.

Values, culture and leadership

As described under "Risks and opportunities", corporate culture is a key pillar for an attractive employer. We want to steadily improve in this area because having clear values and strong cohesion helps us to steer our business back on course together, especially in economically challenging times.



Together for the highest quality: Cross-functional exchange during a tasting of our organic vegetable juices at Gesa.

ORIOR also prioritises good leadership and change management. Targeted training programmes for managers teach skills that not only promote good communication, team motivation and clear objectives, but also help to support the workforce during periods of change. Structural changes, site development projects, changes in management positions, and new strategic priorities represent challenges that can only be overcome together. ORIOR actively supports its employees in identifying with their company's vision and recognising change as an opportunity for growth.

GRI 2-6

Restructuring in the reporting year

The 2025 financial year was dominated by a strategic realignment for the ORIOR Group, which also required decisive measures. A comprehensive reorganisation was initiated to secure the long-term viability of the Refinement segment and the Albert Spiess heritage brand. This has involved the gradual transfer of production volumes to another subsidiary, the associated downsizing of the production

site in Schiers, and the closure of the Ganda direct shop in Landquart. The drying facility in Davos Frauenkirch will remain as is. Around 90 of the 130 employees at the Site in Schiers will be directly affected by the reorganisation until around mid-2026. A social security plan was drawn up for these employees, which contains various provisions to mitigate possible economic and social disadvantages for those directly affected. It includes severance payments for all employees who have remained with the company until the end of their contract, as well as continued social security contributions for those over the age of 60. The employee representative expressed satisfaction with the proposed solution.

Apart from this, the discontinuation of a large order from a foreign customer led to the closure of one of our Culinor subsidiary's smaller plants in Olen (Belgium) and the associated reduction of staff. For the employees concerned, an amicable solution was found in cooperation with the social partners.

GRI 3-3

Activities 2025



Group-wide reinforcement of leadership skills

During the reporting year, the development and fostering of management staff was further reinforced across the Group. Numerous subsidiaries have implemented targeted initiatives to strengthen their management teams at all levels and prepare them for future challenges. The range of activities included traditional training courses and seminars, individual coaching, and enhancing leadership roles and the role-model function of senior management. Biotta held a management seminar for team leaders, for example, while Rapelli focused on targeted coaching. Our Belgian competence centre, Culinor, used a “Train the trainer” programme to specifically strengthen the instructional and leadership skills of its employees, as well. The practice-oriented format fosters the ability to effectively instruct colleagues, provide feedback, and create a team culture that promotes learning. These diverse measures underscore the Group-wide commitment to establishing a strong, forward-looking leadership culture – characterised by competence, responsibility and ongoing talent development.



Closer dialogue and networking with Gesa

During the reporting year, we further intensified dialogue and cooperation with our German subsidiary Gesa. The Beekeeper internal communication platform was successfully rolled out in spring 2025 to facilitate the flow of information and encourage employee involvement. Since then, company news such as successfully passed audits, visits to suppliers, and the introduction of new trainees has been shared regularly via the platform. Closer ties to the Group are also reflected in Gesa's greater representation on an overarching management committee. This demonstrates Gesa's growing importance within the Group and encourages direct dialogue at a management level.



Casualfood honours its employees during 20th anniversary

Casualfood celebrated its 20th anniversary during the year under review. This milestone served as an opportunity to duly honour the company and, in particular, to thank the employees for their tireless commitment. A series of initiatives were launched under the slogan “We are 20!” that focused on showing appreciation for the workforce. Long-standing employees received special recognition, with their stories being published as interviews on various company channels. Internally, the entire month of August was declared anniversary month on the Beekeeper communication platform, where daily insights into the company's history – including anecdotes from the early days and “then and now” comparisons – were shared.

GRI 3-3

Evaluation 2025

GRI 404-1

We continuously measure our progress as an attractive employer using various qualitative and quantitative indicators. The regular progress reports submitted by the HR teams to the executive management of the individual units are a key element of this process. In addition to Group-wide analyses of training and development activities, special attention is paid to employee development, equal opportunities and the ongoing cultivation of our corporate culture.

In the 2025 reporting year, the area of training and development was impacted by a challenging economic environment. As a result of restructuring at individual subsidiaries (see section on “Restructuring in the reporting year”), the average number of training and development hours per employee fell to five hours. Financial expenditure on related measures also declined slightly. Once these one-off effects are excluded, however, the area of training and development was stable; several subsidiaries reported consistent key figures despite the volatile environment, highlighting the continued importance of personnel development within the Group.

Details about training and development

Entire ORIOR Group

	2025	2024	2023
Average hours per employee per year (h)	5.0	10.8	9.8
Management	4.5	12.1 ¹	14.2 ²
Administration	9.7	12.0 ¹	31.5 ²
Production	4.2	14.5 ¹	5.5 ²
Women	4.4	17.7 ¹	7.2 ²
Men	5.4	12.1 ¹	12.4 ²

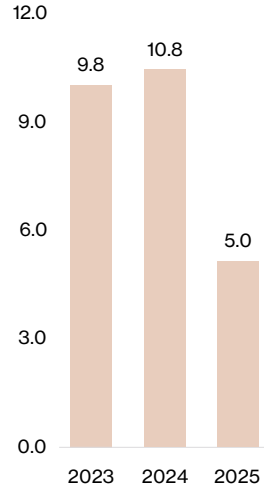
¹ Excluding Casualfood.

² Excluding Culinor and Casualfood.

Ø Training and development hours

(h/employees/year)
Entire ORIOR Group

GRI 2-4

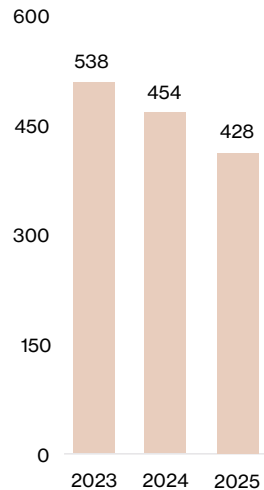


Expenditures for training and development

(TCHF)

Entire ORIOR Group

GRI 2-4



Our commitment to vocational training remains a core pillar of our HR strategy. With 32 apprentices across the Group, we are maintaining our training levels at almost the same record high as last year and reaffirming our goal of systematically promoting young talent and integrating apprentices into the Group on a long-term basis. We had two interns in the reporting year.

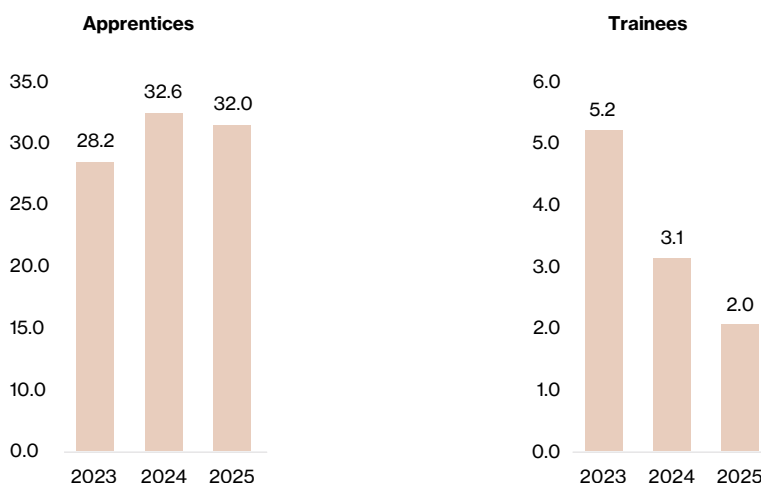
The Working conditions field of activity discloses that around 62% of our workforce is covered by a collective labour agreement. Our official complaints channel is one indicator of how we practice our values and culture. In 2025, two reports were submitted through this channel. One was discontinued due to a lack of response during the further clarification process, while the second was still undergoing further investigation at the end of the reporting period. We are continuing to refine our set of key indicators and are considering the integration of additional pertinent information.

GRI 2-30

In the interests of transparent reporting, we are also disclosing detailed key figures on other fields of activity. Specific information on the workforce structure is provided in the “Equal opportunities and diversity” section (see p. 72).

GRI 2-4

Apprentices and trainees
(FTE)
Entire ORIOR Group



Outlook

In the coming year, the promotion and development of our employees and managers will remain a focal point. Existing training programmes will be further expanded and supplemented by internal measures such as job enrichment in order to promote talent within the Group, safeguard expertise and ensure succession planning.

Additionally, we will actively drive the continuous further development of our working conditions. Among other things, topics such as the review of compensation structures, promotion of a healthy work-life balance, and trials of more flexible working models are being considered in order to further strengthen our position as an attractive employer.

Emphasis will also be placed on strengthening corporate culture and shared values. The aim is to solidify employee identification with the Group and create a working environment based on mutual respect and open dialogue.



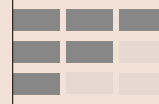
Occupational safety and health

Ambition 2030

We ensure a safe and healthy working environment.

Impact

Upstream
ORIOR
Downstream



SDG contribution



GRI 3-3

Topic overview

Fields of activity	Goals 2030
Occupational safety	<ul style="list-style-type: none"> 25% reduction in absences caused by occupational accidents by 2030 (base year 2024). ●
Health	<ul style="list-style-type: none"> 20% reduction in absences caused by illness by 2030 (base year 2024). ● Maintain the proportion of our employees who are covered by an Occupational Safety and Health management system at 100%. ●

Safety and health in the workplace are of central importance to ORIOR as a food processing company. This is why we prioritise accident prevention and occupational health management. As in any industrial operation, food production also involves risks of accidents and health hazards, e.g. due to fast-paced work routines, loud machinery and high/low ambient temperatures. The working environment at airports, where Casualfood operates, poses particular challenges in this regard as well. Last but not least, this topic is similarly relevant in our upstream value chain, where agricultural and pre-processing processes are carried out.

To counteract these risks and to maximise the opportunities inherent in a healthy and productive workforce, ORIOR relies on a comprehensive safety and health management system. Preventive measures such as training, ergonomic workplace design, and health promotion programmes all contribute to avoiding accidents, reducing cases of illness, and improving well-being in the long term. With our Supplier Code of Conduct, we help to ensure that binding minimum standards are adhered to throughout the entire supply chain. Our suppliers are required to comply with these standards and communicate them within their own value chains.

● Goal includes all subsidiaries.
◆ Goal includes all manufacturing companies.

GRI 3-3
GRI 403-1
GRI 403-8

Management approach

Principles, guidelines and commitments

Healthy and motivated employees are a key success factor for all of our companies. This is why we have embedded occupational safety and health as central principles in the Group, e.g. in the [ORIOR Code of Conduct](#) as well as in our [Supplier Code of Conduct](#).

ORIOR's occupational safety and health (OSH) management system covers all the companies and employees throughout the 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. We fulfil our legal obligations to the utmost in order to protect our employees, and we integrate new regulations into our management system.

As part of the onboarding programme, all ORIOR employees receive occupational safety and health protection training. An ORIOR safety booklet containing the most important guidelines is also handed out. Third-party workers involved in maintenance or renovation projects receive a handout with the applicable rules and regulations, which they must sign.

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 of ORIOR and its employees. We promote them through personal responsibility, through 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 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 403-3

Responsibilities

Within the ORIOR subsidiaries, overall responsibility for occupational safety and health lies with the respective CEOs, and a Safety Officer reports to each of the corresponding CEOs. These officers lead the team responsible for occupational safety and health, which is made up of representatives from the company and the administration and meets at least quarterly or, in the case of some units, monthly. This team is operationally responsible for the continued

development of the safety culture and the ongoing improvement of occupational safety and health at their site. Topics relating to occupational health management are handled by the HR managers and implemented with the local occupational safety and health protection 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.

Risks, opportunities, due diligence

Fields of activity	Opportunities	Risks
Occupational safety	<ul style="list-style-type: none"> - Accident prevention and safeguarding of production processes through occupational safety management - Improved employee satisfaction, motivation and productivity thanks to safe working conditions and a proactive safety culture - Positive effect on operating results and employer attractiveness 	<ul style="list-style-type: none"> - Personal suffering and long absences from work due to accidents in production - Loss of productivity and indirect costs due to accident-related absences - Liability risks, criminal consequences and reputational damage caused by inadequate occupational safety
Health	<ul style="list-style-type: none"> - Fewer illness-related absences through targeted health promotion and prevention - Improved employee well-being, health and long-term performance - Positive economic effects thanks to healthy and resilient employees 	<ul style="list-style-type: none"> - Illness-related absences due to physical and psychosocial stresses in production - Lower productivity, loss of motivation and reputational damage due to high illness rates

ORIOR takes its duty of care seriously and mitigates these risks with active health management and accident prevention, as described in the following sections.

carries out internal inspections at regular intervals – usually monthly – reviews key figures, shares experiences, and discusses joint projects and tasks. An external hazard assessment or risk analysis is carried out once a year at our Swiss competence centres. It encompasses all risk control measures, safety checklists, corrective actions relating to deviations, and corrective measures, including addressing increasing near misses. This provides the basis for developing

GRI 403-2

Risk assessment and checks

A roadmap for the further development of our safety culture serves to ensure the ongoing improvement of occupational safety and health management. The team responsible for the site



Focus on prevention: Practical fire-fighting drills to increase operational safety.

an action plan for each site to achieve continuous improvement. The department heads also 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.

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. In addition, aspects of mental health are taken into account during employee performance reviews and workplace risk assessments. Regular occupational safety committee meetings attended by the company doctor ensure that legal requirements and op-

erational measures remain up to date, while an internal network of fire safety, evacuation and first-aid personnel guarantees a rapid response in case of an emergency. 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 adopt appropriate measures.

Consistent accident and absence management

GRI 403-2

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 a standardised accident

protocol in place that enables a systematic analysis of each incident. In addition to the accident report, it contains a root cause analysis, a one point lesson (short visual instruction) and a training certificate. The causes of all accidents are clarified, and any necessary immediate and preventive measures are initiated. The respective occupational safety and health team monitors the implementation and effectiveness of the measures and consults with the local management team. A detailed root cause analysis is also carried out after accidents at our international companies, followed by the planning and implementation of measures.

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 speaking, one fatal accident occurs for every 100 000 near misses. Identifying and eliminating such situations through appropriate measures helps to prevent future accidents and reinforces our safety culture.

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, during which a longer absence is discussed upon their return to the workplace and their reintegration is actively supported. Closer cooperation with case managers of the health and accident insurance companies is having an impact as well. Starting in 2023, all managers now complete regular e-learning courses in absence management.

GRI 403-5

Training and emergency organisation

We want to create a proactive safety culture. A general training session on occupational safety and health is held at least once a year at our Swiss sites and is attended by all employees. We also aim to provide a refresher course on a specific sub-topic that is organised by the managers every one to two months. These refresh-

ers are made available by the safety officers across all the competence centres 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. Emergency and fire safety training, in which company first aiders are given instruction and fire safety teams are assembled and trained, always occupies a central role in the training plan.

We ensure that all evacuation plans are up to date, that the first-aid room is regulation-compliant (FCOS), and that all employees know what to do in the event of a fire or other evacuation scenario. Routinely rehearsing what has been learnt as employees carry out daily tasks is crucial to ensuring that it is actually implemented in the event of an emergency. Department heads regularly remind their teams about the guidelines and safety steps. Besides the notice boards in the departments, we also use our employee app for communication purposes and to raise awareness.

Employee involvement

GRI 403-4

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. Employees at ORIOR are encouraged to share their experiences and raise any concerns at any time. 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 directly to their managers at any time. The Occupational Safety and Health Manual has a chapter dedicated to employee participation. It also includes the

employees' right to be informed and consulted as well as their right 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. The Speakup complaints management system is also in place across the Group and, thanks to an external channel, is also available to a wider circle of stakeholders, e.g. employees in upstream and downstream partner companies (see p. 71).

GRI 2-25
GRI 2-26
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 their employees and their immediate family members free access to Lyra, an external employee counselling centre. 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 professional counsellors. In addition, Lyra 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. They receive free counselling and support from experts in the fields of medicine, social issues and employment. 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, employees have access to a designated confidential advisor who serves as an internal point of contact for personal and work-related concerns.

Workers in the value chain

Occupational safety and health is also of central importance in our upstream supply chain, especially in the agricultural sector. As this type of work is often physically strenuous and characterised by safety risks, such as the use of pesticides, we are striving to bring about improvements. We have begun developing sustainable supplier management and have introduced a Supplier Code of Conduct for suppliers in our value chain that addresses human and labour rights as well as health and safety in the workplace among these suppliers. In our sustainability strategy, we have outlined our goal of having all of our suppliers sign this Code. This helps us to promote compliance with social standards and also engage more intensively with our upstream value chain.

GRI 3-3 Activities 2025



Rapelli bolsters occupational safety and risk awareness

During the year under review, Rapelli implemented a series of targeted measures to heighten safety awareness and better manage risks in production areas. To improve occupational safety, regular safety meetings and workshops have been introduced, during which information is provided on accident trends within the company and awareness-raising videos aimed at middle and senior managers are presented. Information sheets have been compiled for certain machinery, tools and activities, outlining key safety aspects, hazards and the corresponding technical or behavioural protective measures. Specific training courses were also held in areas with increased risk. These measures led to increased safety awareness, a better understanding of the specific risks in the respective production areas, and greater individual responsibility among employees. Middle management in particular is now even more consistent in monitoring and promoting safety.



Safety in an emergency: Fire drill at Pastinella

A spotlight was shone on safety at Pastinella as employees had the opportunity to practise for an actual emergency situation during a fire drill. After a briefing given by the fire safety officers, everyone was allowed to try their hand at using a real fire extinguisher and extinguishing an open flame. For many employees, it was the first time they experienced how powerful a fire extinguisher can be and how important it is to keep a level head and a steady hand in an emergency. The drill not only imparted valuable knowledge, but also strengthened safety awareness in everyday situations. The shared experience demonstrated that fire safety is teamwork – and Pastinella is prepared for emergencies.



A sustainable safety culture at Le Patron

In the reporting year, Le Patron introduced a monthly theme to reinforce occupational safety and health protection. The rotating themes of the month are clearly displayed beside the time clocks, a place that each employee passes by every day. In this way, they are reminded on a daily basis to take responsibility for their own safety and that of their colleagues. The clear and catchy messages, covering everything from acting decisively in dangerous situations to wearing personal protective equipment and reporting near misses, cultivate conscientious and attentive behaviour on the job. The goal is to prevent accidents at work and protect the health of employees in the long term. In addition to these measures, there are plans to make safety behaviour a fixed component of employee assessment and qualification in spring 2026. This will further embed the vital importance of occupational safety at a structural level.

GRI 3-3

Evaluation 2025

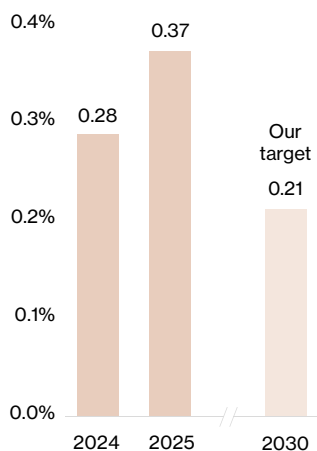
As a responsible employer, the physical and mental well-being of our employees is a key commitment of ORIOR. We pursue clear objectives in order to consistently promote health and safety in the workplace. By 2030, we aim to reduce illness-related absences by 20% and accident-related absences by 25% (base year 2024).

In the area of occupational safety, the accident rate rose to 0.37% of target hours in the reporting year (previous year: 0.28%). This increase is above all due to an optimisation of the

data collection methodology at our subsidiary Casualfood. Implementing a fully digital reporting system that enables immediate data entry directly at the scene of the incident has significantly increased transparency. The higher rate is therefore primarily a reflection of improved data integrity and a consistently practised safety culture. Without this specific methodological effect at Casualfood, the accident rate remained largely stable across the entire Group. A total of 152 occupational accidents occurred in the Group, of which 78 cases, or just over half, were minor accidents resulting in a maximum of three days' absence.

GRI 2-4

Accident rate
(absenteeism due to occupational accidents, in % of target hours)
Entire ORIOR Group



Illness rate¹
(absenteeism due to illness, in % of target hours)
Entire ORIOR Group



GRI 2-4

The illness rate showed positive improvement in the reporting year, falling markedly across the Group to 5.60% (previous year: 7.25%). While the situation in the Swiss competence centres remained stable, the International segment in particular contributed significantly to this positive trend. Both Culinor and Casualfood achieved noticeable progress through a bundle of targeted measures. At Casualfood, this positive development is partly due to the greater use of systematic implementation of return-to-work

interviews, which help to identify stress factors at an early stage and actively promote employee health. Additionally, revised data collection methodology led to an improved data base, enabling a more accurate and realistic representation of actual absences. As a complement to this, we continue to focus on preventive services and individual counselling. For example, approximately 36% of the entire ORIOR workforce now has access to an external counselling service for personal or work-related concerns.

¹ Including non-occupational accidents at Culinor and Casualfood.

Outlook

Our competence centres will continue to place a special priority on strengthening occupational safety in 2026. Various measures are being enacted within the Group to further improve occupational safety and health. These include implementing improvement recommendations from safety analyses, conducting risk assessments at workplaces, and creating and updating safety-related documentation. Numerous training courses – including first aid and emergency response training, forklift training and special courses for shift supervisors on accident prevention and raising team awareness – are designed to further promote safety awareness at all levels. By sensitising employees in a targeted manner and systematically recording and evaluating near misses, we aim to strengthen our safety culture in the long term and reduce the number of accidents and illness cases.

In addition, an occupational health management HR initiative launched at the end of 2025 will be driven forward in 2026. Through this, we aim to promote the health of our employees and achieve a sustainable reduction in absence rates.



Enjoyment on the go: Casualfood employee in action.



Governance



Corporate behaviour

Ambition 2030

We uphold strong corporate governance and are a reliable business partner.

Impact

Upstream
ORIOR
Downstream



SDG contribution



GRI 3-3

Topic overview

Fields of activity	Goals 2030
Business relationships	Field of activity with key figure monitoring, currently without specific goals set.
Governance	<ul style="list-style-type: none"> ■ Link 25% of the long-term variable compensation (LTIP) of top management to sustainability performance. ● ■ Make sustainability topics an integral part of the short-term variable compensation (STI) for senior management. ●
Compliance	<ul style="list-style-type: none"> ■ Zero reports of confirmed cases of corruption or breaches of the Anti-Bribery Act. ●

Responsible corporate behaviour forms the foundation for sustainable and successful long-term business activities. This chapter brings together the Business relationships, Governance and Compliance fields of activity. Business relationships are the connections we maintain with partners such as suppliers, customers and other stakeholders in order to ensure long-term, trusting and sustainable cooperation. Governance describes the system of rules, procedures and processes that provide guidance for ORIOR as it aims to take responsible decisions and align the interests of owners, managers, employees and other stakeholders. Compliance signifies adhering to laws, internal guidelines and ethical standards in order to minimise legal risks and combat corruption.

All of our stakeholders benefit from having a solid corporate structure and policies. Our employees are able to work in a safe and respectful environment, our suppliers benefit from trusting partnerships, and our customers can count on reliable and long-term collaboration. Ultimately, sound governance is intended to contribute to minimising risk. Last but not least, having ESG elements integrated into our governance structure ensures that our business activities are also in line with environmental and social objectives.

● Goal includes all subsidiaries.
◆ Goal includes all manufacturing companies.

GRI 3-3
GRI 2-24
GRI 2-27

Management approach

Principles, guidelines and commitments

Effective and up-to-date corporate governance protects the interests of all our stakeholders and forms the framework for our leadership, actions and organisation. The core principles are based on national and international best practices and are firmly anchored in our values, the Group structure, and the organisation. They are most clearly defined in the following documents:

- **Regulations:** The [Articles of Association](#), the [Organisational Regulations](#) and the [Charters of the Committees of the Board of Directors](#) stipulate our leadership principles, structure and organisation. They also determine the responsibilities and powers of the management and supervisory bodies to ensure clear and efficient corporate governance.
- **Strategies:** Our corporate strategy and [sustainability strategy](#) define the Group's long-term goals and priorities in order to ensure both economic success and environmental and social responsibility. They serve as a framework for key business activities and decisions.
- **Internal policies:** Various policies address specific topics such as donations and gifts, data protection, dealing with insider trading and communication. They assist us in setting uniform Group-wide standards and complying with legal requirements.
- **Codes of Conduct:** The ORIOR [Code of Conduct](#) and the [Supplier Code of Conduct](#) establish the ethical principles and standards of behaviour that we are committed to and which we also require our suppliers to adhere to.

“The objective is the shared creation of value through long-term, transparent and responsible relationships, to the benefit of all.” (ORIOR Supplier Code of Conduct)

Our compliance management is in place to make sure that our principles and all legal requirements are adhered to. The aforementioned documents are regularly reviewed and approved by the relevant bodies, generally the Executive Committee of the ORIOR Group and/or the Board of Directors. Compliance with the most important regulations applies to all Group employees and is an integral part of the employment contract. These regulations must be acknowledged when commencing employment, and refresher training courses are held on a regular basis. In the event of violations or com-

plaints, employees and business partners have access to appropriate complaints procedures. Depending on the severity of the violation and the policy concerned, the consequences may even include measures under labour law.

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. ESG issues are of central importance to ORIOR, as demonstrated, among other things, by how they are embedded

in regulations and the integration of relevant criteria in the compensation plans. The [ORIOR Corporate Governance Report](#) and the [Compensation Report](#), which are published annually in accordance with applicable law and our policies, provide detailed insights about their respective areas. Additional information on ESG governance can be found in the section “ESG governance and risk management” (see pp. 13–15).

GRI 2-9
GRI 2-12
GRI 2-13
GRI 2-14

Responsibilities

The responsibilities for the various fields of activity in the area of corporate behaviour are based on regulatory obligations and requirements, the Group’s Articles of Association and ORIOR policies such as the Organisational Regulations, the Committee Charters and internal guidelines and directives.

The Annual General Meeting of shareholders is the supreme governing body of ORIOR AG. It has extensive powers in accordance with the Swiss Code of Obligations and the Group’s Articles of Association. These also include non-transferable tasks such as the determination or amendment of the Articles of Association, the election of the Chair and members of the Board of Directors, the approval of the annual report and the consolidated financial statements, and the resolution on the distribution of dividends. Since the 2023 reporting year, the Annual General Meeting has also been required by law to approve the sustainability report.

The tasks and duties of the Board of Directors are defined by law (CO) and the Group’s Articles of Association. This includes, for example, executive management of the Group and the issuing of necessary directives, determination of the organisational structure, overall supervision and the appointment and dismissal of members

of the Executive Committee, risk management, and strategy definition (including the sustainability strategy). The Board of Directors has delegated the Group management to the Executive Committee in accordance with the Organisational Regulations.

During the reporting year, the Chairwoman of the Board of Directors took over the operational management of ORIOR AG as a Delegate of the Board of Directors. A Lead Independent Director was appointed to ensure that this transition period was organised as smoothly as possible and to guarantee a clear division between management and supervisory functions. This newly created role strengthens the Board of Directors’ independence, promotes balanced decision-making and supports solid corporate governance, particularly in periods when operational and strategic management responsibilities temporarily coincide.

The Executive Committee assumes all management tasks that are not legally or expressly allocated to the Board of Directors or another body either by law or the Articles of Association. In particular, the Executive Committee is responsible for business development and the implementation of the corporate and sustainability strategy. The CEO is the Chair of the Executive Committee and has the right to issue directives to the other members of this body. The Organisational Regulations also grant the CEO further powers and duties. ORIOR’s management structure is organised into three segments consisting of several competence centres (see pp. 8 and 10). Cross-segment and cross-company tasks are handled by specialised teams at Group level, including Group Finance, Corporate Communications, Group HR, Corporate Affairs, ESG and Group IT.

The management boards of the competence centres are responsible for implementing corporate behaviour at a local level. This is important, as standards and requirements can vary depending on the location and product portfolio. Specialist departments work with management to ensure that new developments, particularly in the area of regulations, are monitored and implemented. The intradisciplinary

Champion Model plays a central role here, as experts work together throughout the Group to proactively incorporate any changes to the law.

Ultimately, individual employees also contribute to conscientious corporate behaviour and can shape the corporate culture through their working methods and attitudes.

Risks, opportunities, due diligence

Fields of activity	Opportunities	Risks
Business relationships	<ul style="list-style-type: none"> - Resilient supply chain thanks to stable, fair and sustainable relationships with business partners - Improved transparency and control over the origin and quality of raw materials through long-term partnerships - Lower risks in the agri-based supply chain, e.g. by adapting to geopolitical developments and environmental factors 	<ul style="list-style-type: none"> - Problems in the supply chain due to inadequate relationship management or dependence on individual suppliers - Issues with product availability and quality leading to potential reputational and financial damage
Governance	<ul style="list-style-type: none"> - Support responsible decision-making and sustainable development through strong governance - Strengthened stakeholder trust, improved negotiating position, and enhanced market image 	<ul style="list-style-type: none"> - Ambiguous responsibilities and lack of transparency lead to inefficient decisions and stakeholder conflicts
Compliance	<ul style="list-style-type: none"> - Reinforce stakeholder trust with a strong compliance system and a culture of integrity - Prevent legal violations and increase adaptability to regulatory developments (e.g. food safety, ESG) 	<ul style="list-style-type: none"> - Loss of trust among consumers, shareholders and business partners due to lack of compliance - Rising operating costs due to higher demands on supply chain responsibility - Legal and compliance risks from corruption, anti-competitive behaviour and product recalls

Our risk management is a central component of our due diligence obligations in the area of corporate behaviour. All three of these fields of activity are covered by our risk management. The responsibilities and processes usually covered by risk management – and specifically for the area of sustainability – are described in

more detail in the chapter on “ESG governance and risk management” (p. 13–15). The topic of climate risks and the corresponding reporting were once again examined in depth in the year under review and are also addressed in the “Climate change and energy” chapter (pp. 37–47).



All set: The reception area of the ORIOR Annual General Meeting shortly before opening.

GRI 2-23

Human rights

As a responsible company, we are committed to respecting and protecting human rights 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. This principle is enshrined in our [Code of Conduct](#) and our [Supplier Code of Conduct](#), both of which can be viewed on our website.

Our materiality analyses have shown that the topic of human rights is less relevant in our corporate context because of our geograph-

ical positioning, specific business model and product range. Even though the potential effects and risks are comparatively low, we are still aware of our responsibility and implement measures to ensure that our business practices respect and protect human rights, and we work steadily to minimise any potential effects and risks. Many aspects of human rights are closely linked to other topics of our sustainability management (e.g. sustainable labels, occupational safety, and training opportunities) and can be found in the relevant chapters of this report. Working conditions in the supply chain are reported on in the “Attractive employer” chapter (see p. 73).

Anti-corruption

We promote a corporate culture based on integrity, transparency and ethics. Our goal of having zero cases of corruption is firmly anchored in the ORIOR Sustainability Strategy 2030 and emphasises our commitment to responsible conduct. We strictly oppose any form of corruption and are committed to fair and lawful business practices. Corruption is not only a threat to the integrity of our organisation but also impacts trust in the economy and society. Our Code of Conduct as well as the policy regulating donations and gifts from and to business partners strictly prohibit bribery, extortion and facilitation payments. These regulations are regularly reviewed, approved by the Executive Committee and the Board of Directors, and are binding for all our employees. All employees attend training courses, both upon joining the company and at regular intervals, that provide information about the applicable rules and reporting channels. Violations of the Code of Conduct are assessed according to their severity and may result in disciplinary or contractual consequences. Our new Supplier Code of Conduct also requires business partners to adopt a zero-tolerance approach to corruption and to actively prevent it. At the same time, we expect our business partners to convey this stance along the entire supply chain.

Ratings

As a listed company, the ORIOR Group attracts attention from the capital market. External ratings and analyses create transparency for investors, with ESG and governance ratings being particularly relevant in the area of corporate behaviour. In view of the large number of ESG ratings available, we concentrate on a selection that are of particular importance to us due to their focus on specific target groups and geographical locations and because our ambition is to maintain a good rating from them. These ratings and their methods are closely monitored, and regular dialogue takes place with certain analysts.

The ratings not only provide an insight into our ESG performance and how we are perceived externally but are also a valuable strategic tool for us. The criteria catalogues on which the ratings are based reflect the concerns of various stakeholders, and the assessments help to identify potential for improvement. We are rated favourably in the area of the environment, and our governance also receives mostly very good ratings. We were able to take another step forward in the social sector, most notably through the introduction of our new Supplier Code of Conduct. At the same time, there is still potential for improvement, particularly in the area of sustainable supply chain management, which will be given greater consideration in the future within the framework of our sustainability strategy (see the chapter on “Sustainable raw materials and animal welfare”).

GRI 2-23
GRI 3-3

Activities 2025



Code of Conduct in the age of digitalisation

The Code of Conduct was developed in accordance with international standards such as the OECD Guidelines for Multinational Enterprises and summarises the core values and rules of behaviour of the ORIOR Group. It was revised and expanded in 2025 to include topics such as social media and artificial intelligence (AI). ORIOR is addressing advances in digitalisation and new demands for responsible behaviour, ensuring that all employees are familiar with the correct use of social media and AI and that they comply with the relevant regulations. The updated Code of Conduct was communicated to all ORIOR competence centres and cascaded to all employees in order to foster a common understanding of ethical and responsible behaviour.

The Code of Conduct is handed out by ORIOR companies to new employees when they start work in order to ensure that its contents are incorporated into their daily routines. The Code is available in the main languages of all the production sites.



Culinor undergoes its first Ecovadis assessment

Ecovadis is one of the world's leading platforms for assessing sustainability performance of companies. The assessment is designed to increase transparency in global supply chains by evaluating management systems in the areas of the environment, labour and human rights, ethics and sustainable sourcing. Culinor conducted this comprehensive assessment for the first time in 2025 at the request of a customer and was awarded the bronze medal based on the initial analysis. This demonstrates that the company is above average in comparison with Ecovadis' global participant group and highlights its competitiveness within the industry.

This success confirms the robust sustainability structures of the Belgian ready-meal specialist. The detailed evaluation showed solid results in the areas of the environment, labour rights, and human rights. At the same time, there is still further room for improvement in other areas, such as sustainable sourcing. External assessments such as these confirm the transparent conduct of our subsidiaries and their role as reliable business partners.

GRI 3-3
GRI 2-19

Evaluation 2025

The further development of our governance structures is reviewed on an ongoing basis in order to ensure the long-term value creation and sustainable orientation of our Group. A central element here is the firm embedding of ESG criteria, which are included in the long-term variable compensation of top management with a share of 25%.

2025 was the second year of the current three-year Long Term Incentive Plan (LTIP). The LTIP was adjusted as part of the introduction of the new sustainability strategy, and it now includes 15 of the strategy's quantitative targets. The targets underpinning the LTIP have also been revised accordingly.

The LTIP is considered as fully achieved if at least twelve of the 15 sustainability targets are met. A partial achievement of 50% is when at least nine targets are met, while fewer than nine targets achieved is considered a failure to meet the target.

In the 2025 reporting year, eleven of 15 sustainability goals were achieved. This represents a target achievement of 50%, meaning that the overarching sustainability target of the LTIP was partially achieved in 2025.

Short-term variable compensation (STI) remains a key steering instrument within the incentive system for senior management. In alignment with the sustainability strategy, relevant areas for improvement were once again identified at the competence-centre level during this financial year and converted into strategically oriented, ambitious sustainability targets for the STI. This targeted approach boosts the operational implementation of the sustainability strategy.

During the reporting year, ORIOR maintained its regular contact with proxy advisors as an interface to the interests of our shareholder

base. This dialogue is crucial for us in order to identify the requirements of the financial market and possible changes in expectations at an early stage, while at the same time transparently communicating the sustainability efforts undertaken by ORIOR.

There were also changes in the legal structure during the year under review. For reasons of simplification and increased efficiency, five ORIOR competence centres (Rapelli, Albert Spiess, Pastinella, Le Patron and Fredag) were legally merged on 30 April 2025 to form ORIOR Food AG. The objective was to streamline the legal structure of the ORIOR Group and optimise processes, while allowing the business units to remain operationally independent with their existing brands, expertise and sites. In addition, various strategic options – including a potential sale – were evaluated for the Belgian competence centre Culinor during the reporting year. Ultimately, it was decided to retain the company for a variety of reasons, including the fact that its product range is well aligned with the Group's strategic realignment.

No cases of corruption or bribery were identified during the reporting year. Two complaints were submitted via the official Speakup complaints channel (see "Attractive employer" chapter). One was discontinued due to a lack of response during the further clarification process, while the second was still undergoing further investigation at the end of the reporting period. Neither case was related to allegations of corruption or bribery.

GRI 205-3

Key figures for corporate behaviour Entire ORIOR Group

GRI 2-27

	2025	2024	2023	2022
Cases of fraud, corruption and bribery	0	1	0	0
Cases via complaints channel	2	0	1	1
Violations of laws and regulations	1	0	0	0

During the reporting year, one unit breached regulations relating to wastewater discharge limits. The resulting fine of EUR 12 150 has since been paid. Measures were taken immediately in order to ensure future compliance with the established standards and proper treatment methods, and the required technical optimisations were carried out.

Looking to the years ahead, we will keep pursuing our goal to steadily improve our governance and compliance structures and address potential risks at an early stage. The further embedding of sustainability aspects into decision-making processes and the promotion of an open and trust-based corporate culture are key elements of our responsible corporate governance.

Outlook

The rapid changes in the regulatory environment – particularly in the area of sustainability – will remain a key issue in the coming reporting year. We are closely monitoring the developments and ensuring that we comply with regulations at all times. In the area of climate change, over the coming years we will be preparing a detailed presentation of climate-related risks and opportunities, an analysis of various climate scenarios, and a Group-wide transition plan, as required by the Swiss Climate Ordinance based on the TCFD recommendations. These

elements are key to driving forward decarbonisation, which is something to which we have committed ourselves both in the context of the target agreements with the Energy Agency of the Swiss Private Sector and as part of the Science Based Targets initiative. They also form the basis for planning and implementing concrete measures to reduce our emissions.

The Board of Directors has thoroughly examined the way the assessment criteria for short-term variable compensation are structured. The focus was particularly on closer links to business development and Group-wide harmonisation. The revised internal guideline will take effect at the beginning of 2026.

Effective 1 January 2026, ORIOR is implementing a new organisational structure to strengthen operational responsibility and shorten decision-making paths. The expertise of the former Champion Groups will be integrated into the new Operational Management. Detailed information on the implementation of the new structure will be provided in the next sustainability report.

In the area of business relationships, we will continue to roll out our [Supplier Code of Conduct](#) and further bolster partnerships with our suppliers. This allows us to promote core values and shared responsibility along the entire supply chain.

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
	Company profile of the ORIOR Group	Pp. 7–8
Description of our business model	About us	Pp. 7–8
Environmental matters (including CO ₂ goals)	Concepts followed	Climate change and energy, pp. 38–42 Resource efficiency and circular economy, pp. 49–52 Water, pp. 58–59 Biodiversity and ecosystems, pp. 63–65
	Measures and their effectiveness	Climate change and energy, pp. 43–46 Resource efficiency and circular economy, pp. 52–56 Water, pp. 60–61 Biodiversity and ecosystems, pp. 65–67
	Risks and their management	ESG governance and risk management, pp. 13–15 Climate change and energy, pp. 40–41 Resource efficiency and circular economy, p. 50 Water, pp. 58–59 Biodiversity and ecosystems, pp. 64–65
	Key performance indicators	Climate change and energy, pp. 44–46 Resource efficiency and circular economy, pp. 53–56 Water, p. 61 Biodiversity and ecosystems, p. 67
Social issues and employee-related issues	Concepts followed	Attractive employer, pp. 70–75 Occupational safety and health, pp. 80–84
	Measures and their effectiveness	Attractive employer, pp. 76–78 Occupational safety and health, pp. 85–87
	Risks and their management	ESG governance and risk management, pp. 13–15 Attractive employer, p. 71 Occupational safety and health, p. 81
	Key performance indicators	Attractive employer, pp. 77–78 Occupational safety and health, pp. 86–87
Respect for human rights	Concepts followed	Corporate behaviour, p. 93 Attractive employer, pp. 70, 73–74
	Measures and their effectiveness	
	Risks and their management	
	Key performance indicators	
Combating corruption	Concepts followed	Corporate behaviour, pp. 90–97 ESG governance and risk management, pp. 13–15
	Measures and their effectiveness	
	Risks and their management	
	Key performance indicators	
References to national, European or international regulations	Various	Pp. 6, 10, 18, 28, 38–39, 41–42, 47, 49, 51, 56, 63–67, 73, 93, 97
Inclusion of the subsidiaries	Various	Pp. 6, 8

GRI content index

Statement of use		ORIOR has reported in accordance with the GRI standards for the period from 1 January 2025 to 31 December 2025.		
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 organization and its reporting practices				
GRI 2: General Disclosures 2021	2-1	Organizational details	Pp. 7–8; Articles of Association , p. 3; Annual Report 2025 , pp. 12–15	
	2-2	Entities included in the organization's sustainability reporting	Pp. 6–8; Annual Report 2025 , pp. 109–110	b., c. Minority interests are not included in the sustainability report. The joint ventures Smartseller and Pflanzberg Energie AG, in which ORIOR holds an interest but does not exercise operational control, are only proportionally accounted for under Scope 3 of the carbon footprint on page 45.
	2-3	Reporting period, frequency and contact point	Pp. 99, 109	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 2025 was published on 8 April 2025.
	2-4	Restatements of information	Pp. 34, 44, 54, 55, 61, 77, 78, 86	In the diagrams on pages 34, 44, 54, 55, 61, 77, 78 and 86, any discrepancies compared with the previous year's report are due to the change in the scope of consolidation to include the entire Group (marked with "GRI 2-4").
	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, 10, 75; ORIOR website	d. Market activity across the Group remained within the range of the previous year. At the same time, various structural adjustments were carried out; details can be found in the "Restructuring in the reporting year" section (p. 75).
	2-7	Employees	Pp. 71–72	b. Employees with non-guaranteed working hours are externals and are described under GRI 2-8.
	2-8	Workers who are not employees	Pp. 71–72	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 entire year.

GRI Standard	Disclosure	Reference	Further information and/or omissions	
Governance				
GRI 2: General Disclosures 2021	2-9	Governance structure and composition	Pp. 13–15, 91; Annual Report 2025 , pp. 11–34; ORIOR website	
	2-10	Nomination and selection of the highest governance body	Articles of Association , pp. 6–9; Organisational Regulations , pp. 4, 9–10; Annual Report 2025 , pp. 25–27	
	2-11	Chair of the highest governance body	Annual Report 2025 , p. 20	
	2-12	Role of the highest governance body in overseeing the management of impacts	Pp. 13–15, 91; Organisational Regulations , pp. 5–6; Annual Report 2025 , pp. 27–32; Audit Committee Charter , pp. 3–5	
	2-13	Delegation of responsibility for managing impacts	Pp. 13–15, 91; Articles of Association , p. 10; Organisational Regulations , pp. 10–11; Annual Report 2025 , pp. 31–32	
	2-14	Role of the highest governance body in sustainability reporting	Pp. 6, 13, 91; Articles of Association , pp. 10–11; Organisational Regulations , pp. 5–6; Annual Report 2025 , pp. 27–28	
	2-15	Conflicts of interest	Articles of Association , p. 11; Organisational Regulations , pp. 15–16; Code of Conduct , p. 7; Annual Report 2025 , pp. 20–24, 35–37	b. In the course of the assumption of operational management by the Chair of the Board of Directors (acting as Delegate of the Board), a Lead Independent Director was appointed from May 2025 to ensure that the rules of good corporate governance are observed during the Board of Directors' decision-making process. The duties and powers of the Lead Independent Director are set out in the Organisational Regulations .
	2-16	Communication of critical concerns	Annual Report 2025 , p. 32	b. This information is confidential and is not communicated externally by ORIOR.

GRI Standard	Disclosure	Reference	Further information and/or omissions	
GRI 2: General Disclosures 2021	2-17	Collective knowledge of the highest governance body	Pp. 13–15; Annual Report 2025 , p. 25; Audit Committee Charter , pp. 3–5	
	2-18	Evaluation of the performance of the highest governance body	Pp. 14–15, 40; Annual Report 2025 , p. 29	
	2-19	Remuneration policies	Pp. 14–15, 40, 96 Articles of Association , pp. 12–14; Organisational Regulations , pp. 9–10, 13–14; Annual Report 2025 , pp. 47–71	
	2-20	Process to determine remuneration	Articles of Association , pp. 12–14; Organisational Regulations , pp. 9–10, 13–14; Annual Report 2025 , pp. 53–56	b. All voting results can be found in the minutes of the annual general meetings .
	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. 12, 93, 95; Code of Conduct ; ORIOR website ; Supplier Code of Conduct	d. The Code of Conduct was approved by the Board of Directors.
	2-24	Embedding policy commitments	Pp. 28, 90–94; Code of Conduct ; Supplier Code of Conduct	
	2-25	Processes to remediate negative impacts	Pp. 71, 84	
	2-26	Mechanisms for seeking advice and raising concerns	Pp. 71, 84; Code of Conduct , p. 10	
	2-27	Compliance with laws and regulations	Pp. 90, 96–97	
	2-28	Membership associations	ORIOR website	

GRI Standard	Disclosure	Reference	Further information and/or omissions
Stakeholder engagement			
GRI 2: General Disclosures 2021	2-29	Approach to stakeholder engagement	ORIOR website ii. The purpose of our stakeholder engagement is to ensure that we are aware of the concerns of our key stakeholders and take them into account as much as possible during our business activities. iii. Giving meaning and purpose to the exchanges with our stakeholders is an ongoing priority for all ORIOR representatives involved in such interactions.
	2-30	Collective bargaining agreements	Pp. 71, 73, 78
Material topics			
GRI 3: Material Topics 2021	3-1	Process to determine material topics	Pp. 10–11; ORIOR website
	3-2	List of material topics	Pp. 9, 11; ORIOR website
Sustainable raw materials and animal welfare			
GRI 3: Material Topics 2021	3-3	Management of material topics	Pp. 17–28
ORIOR specific disclosures		Origin and label percentage of priority raw materials	Pp. 22–23
		Percentage of labelled raw material purchases	Pp. 26–27
		Proportion of sales of labelled products	Pp. 27–28
		Vegetarian/vegan proportion of sales	Pp. 27–28
		Percentage of purchases with added animal-welfare value	P. 27
		Percentage of suppliers who have signed the ORIOR Supplier Code of Conduct	P. 28
Product safety and health benefits			
GRI 3: Material Topics 2021	3-3	Management of material topics	Pp. 29–35
GRI 416: Customer health and safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	P. 30
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	P. 34

GRI Standard	Disclosure	Reference	Further information and/or omissions	
ORIOR specific disclosures	Percentage of production sites with internationally recognised food certifications	Pp. 30, 34		
	Number of complaints	P. 34		
	Number of recalls and withdrawals	P. 34		
	Sugar and salt content	P. 35		
Climate change and energy				
GRI 3: Material Topics 2021	3-3	Management of material topics	Pp. 37–47	
GRI 302: Energy 2016	302-1	Energy consumption within the organization	P. 44	c. Information not available; ORIOR focuses on the recording of consumption by energy source. d. No energy is sold to a third party.
	302-2	Energy consumption outside of the organization		Information not available; indirect energy consumption is reflected in the carbon footprint (p. 45).
	302-3	Energy intensity	P. 44	
	302-4	Reduction of energy consumption		Key figures on energy consumption can be found on p. 44. Measures are documented by way of example in the "Activities 2025" (p. 43) and "Carbon Footprint 2025" (p. 46) sections.
	302-5	Reductions in energy requirements of products and services		Not applicable; ORIOR's core portfolio consists of products that do not consume energy during their utilisation phase.
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	P. 45	
	305-2	Energy indirect (Scope 2) GHG emissions	P. 45	
	305-3	Other indirect (Scope 3) GHG emissions	P. 45	
	305-4	GHG emissions intensity	P. 45	
	305-5	Reduction of GHG emissions		Key figures on greenhouse gas emissions can be found on pp. 45–46. Measures are documented by way of example in the "Activities 2025" (p. 43) and "Carbon Footprint 2025" (p. 46) sections.
	305-6	Emissions of ozone-depleting substances (ODS)		Not applicable; ORIOR's business activities do not generate significant quantities of these emissions.
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		
ORIOR specific disclosure	Progress on climate targets	P. 46		

GRI Standard	Disclosure	Reference	Further information and/or omissions	
Resource efficiency and circular economy				
GRI 3: Material Topics 2021	3-3	Management of material topics	Pp. 48–56	
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	Pp. 48–56	
	306-2	Management of significant waste-related impacts	Pp. 49–56	<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 for the Swiss production facilities 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>
	306-3	Waste generated	Pp. 54–55	b. The database comprises the waste statistics from the competence centres, consolidated by wsba GmbH, as well as the disposal companies' monthly checked invoices, delivery and weighing records.
	306-4	Waste diverted from disposal	Pp. 54–55	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.
	306-5	Waste directed to disposal	Pp. 54–55	
ORIOR specific disclosures		Food waste intensity	Pp. 53–54	
		Food waste at Casualfood	P. 54	
Water				
GRI 3: Material Topics 2021	3-3	Management of material topics	Pp. 57–61	
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	Pp. 58–59	
	303-2	Management of water discharge-related impacts	Pp. 58–59	

GRI Standard	Disclosure	Reference	Further information and/or omissions	
GRI 303: Water and Effluents 2018	303-3	Water withdrawal	Based on the double materiality analysis, ORIOR's reporting is focused on water consumption (303-5). The key figures on p. 61 provide an overview of the entire water balance: The reported water consumption corresponds to withdrawal (303-3) and effluents to water discharge (303-4). Net water consumption, according to the GRI definition, is calculated as the difference between these figures.	
	303-4	Water discharge		
	303-5	Water consumption		
ORIOR specific disclosure		Water intensity	P. 61	
Biodiversity and ecosystems				
GRI 3: Material Topics 2021	3-3	Management of material topics	Pp. 62–67	
GRI 101: Biodiversity 2024	101-1	Policies to halt and reverse biodiversity loss	Pp. 63–66	
	101-2	Management of biodiversity impacts	Pp. 63–65	b., d. Not material to our own sites.
	101-3	Access and benefit-sharing		Not applicable; ORIOR processes organic raw materials and does not use genetic resources for research or development purposes.
	101-4	Identification of biodiversity impacts	Pp. 63–65	
	101-5	Locations with biodiversity impacts		Not applicable; this issue is not material to our own sites and information on the upstream supply chain is not available.
	101-6	Direct drivers of biodiversity impacts		
	101-7	Changes to the state of biodiversity		
	101-8	Ecosystem services		
ORIOR specific disclosure		Percentage of purchases with biodiversity-relevant labels	P. 67	
Attractive employer				
GRI 3: Material Topics 2021	3-3	Management of material topics	Pp. 69–78	
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	P. 77	

GRI Standard	Disclosure	Reference	Further information and/or omissions	
GRI 404: Training and Education 2016	404-2	Programs for upgrading employee skills and transition assistance programs	Pp. 70–75	
	404-3	Percentage of employees receiving regular performance and career development reviews	Information not available; future data collection is being considered.	
ORIOR specific disclosures		Proportion of women on senior committees (gender targets in line with the Swiss Code of Obligations)	P. 74	
		Expenditures for training and development	P. 77	
		Number of apprentices and trainees	Pp. 72, 78	
Occupational safety and health				
GRI 3: Material Topics 2021	3-3	Management of material topics	Pp. 79–87	
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	Pp. 80–84	
	403-2	Hazard identification, risk assessment, and incident investigation	Pp. 81–83	c. Beyond the details reported in the “Occupational safety and health” section, ORIOR currently has no further policies and procedures on how employees can extricate themselves from dangerous/health-threatening situations or protect themselves from retaliation.
	403-3	Occupational health services	Pp. 81, 84	
	403-4	Worker participation, consultation, and communication on occupational health and safety	Pp. 83–84	
	403-5	Worker training on occupational health and safety	P. 83	
	403-6	Promotion of worker health	P. 84	

GRI Standard	Disclosure	Reference	Further information and/or omissions	
GRI 403: Occupational Health and Safety 2018	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	ORIOR Supplier Code of Conduct, pp. 4, 7; 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. Additionally, the phased roll-out of the ORIOR Supplier Code of Conduct was initiated in 2025, which covers safety and health in the workplace and sets out procedures for dealing with violations and remedial action.
	403-8	Workers covered by an occupational health and safety management system	P. 80	<p>a. Coverage:</p> <ul style="list-style-type: none"> i. 100% are covered by an occupational health and safety management system. ii. 59.0% of employees are covered by an internally audited system. iii. 0% are covered by an externally certified system. <p>b. Data covers ORIOR employees only (excluding employees not under contract to ORIOR).</p>
	403-9	Work-related injuries		Information not available; internally defined key occupational safety indicators relevant to Group management are reported (p. 86).
	403-10	Work-related ill health		
Corporate behaviour				
GRI 3: Material Topics 2021	3-3	Management of material topics	Pp. 89–97	
GRI 205: Combating corruption 2016	205-3	Cases of fraud, corruption and bribery	P. 96	
ORIOR specific disclosure		Cases reported using the official complaints channels	P. 96	

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.

As the 2024 CDP climate questionnaire already covered many TCFD requirements, the ORIOR Group has already disclosed the majority of this information within that framework. The CDP scores can be viewed directly in the [CDP database](#) (under “Public corporate scores”); a paid subscription is required to access the detailed responses to the questionnaire. The most important information is also summarised in this sustainability report. To make it easier for interested readers to navigate this topic, we are publishing a TCFD index in this appendix with references to the corresponding chapters in the CDP questionnaire and the sustainability report.

TCFD core elements	Required information	CDP Questionnaire 2024 reference	Sustainability Report 2025 reference
1. Governance Disclosure of the company's governance around climate-related risks and opportunities	A. Board of Directors' oversight of climate-related risks and opportunities	C1.1, C1.1a, C1.1b, C1.1d, C2.2	Pp. 13–15, 40–41
	B. Management's role in assessing and managing climate-related risks and opportunities	C1.2, C1.3, C1.3a, C2.2	Pp. 15, 41
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. 40–41
	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. 40–41
	C. Resilience of the organisation's strategy	C3.1, C3.2, C3.3	Pp. 15, 41
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, C2.1b, C2.2, C2.2a	Pp. 15, 41
	B. Organisation's processes for managing climate-related risks	C1.1a, C1.1b, C2.2, C2.2a, C3.3, C3.4	Pp. 15, 41
	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	Pp. 15, 41
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. 44–46
	B. Disclosure of Scope 1, Scope 2, and Scope 3 greenhouse gas emissions	C6.1, C6.3, C6.5, C7	Pp. 45–46
	C. Targets used by the organisation to manage climate-related risks and opportunities	C4.1, C4.1b, C4.2, C4.2c	Pp. 37–39, 42, 44, 46

GRI 2-3

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Imprint

This sustainability report is published in German and English. The binding version is in German.
Publisher: ORIOR AG, Zollstrasse 62, CH-8005 Zurich
Content and text: Michael Erdin, ORIOR AG
GRI reporting advisory services: LRQA
Layout and design: Lia Pulgar, ORIOR AG



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