



SUSTAINABILITY REPORT 2025

Reporting Period 2023–2024 with selected 2025 initiatives and progress updates.

LETTER TO STAKEHOLDERS

Protecting the environment is a decisive step towards our future, a responsibility that lies with both individuals and corporations.

4



6

ABOUT OUR REPORTING

We are committed to continuously improving the quality, consistency and reliability of our sustainability data and reporting processes.



OUR IDENTITY

- Who is Dr. Schär
- Our Vision
- Leaders in the Science of Special Nutrition
- Sustainability Initiative Highlights for 2023–2024
- Our History and Global Community

8



22

GENERAL INFORMATION

- Basis for Preparation
- Governance
- Sustainable Development Goals (SDGs)



ENVIRONMENT

Addressing Environmental Impacts on the Climate and Natural Resources

- Climate Change
- Pollution
- Water and Marine Resources
- Biodiversity and Ecosystems
- Resource Use and Circular Economy

36



44

SOCIAL RESPONSIBILITY

Managing Social Responsibility as a System

- Our People at the Heart of the Future
- Extending Respect Beyond Our Sites
- Being a Responsible Neighbour Wherever We Operate
- Trust, Safety and Transparency for Consumers



GOVERNANCE

Supporting Integrity, Accountability and Sustainable Decision-Making

54



62

ANNEX

- Key Figures
- ESRS and GRI Content Index
- Glossary & Acronyms



LETTER TO STAKEHOLDERS



Hannes Berger



Ulrich Ladurner

PRESIDENT - ULRICH LADURNER

We live in a time of instability and continuous change. Just five years ago, climate change was considered the main issue that would significantly shape our world.

Today, in the wake of the pandemic, war in Europe and the Middle East, along with other geopolitical developments, have moved to the forefront of public attention. As a result, environmental issues have increasingly taken a back seat. At the same time, it seems that human interconnectedness in our society has lost significance. Instead of constructive dialogues, we are more frequently experiencing aggressive arguments.

Europe is a community of values, and protecting our environment is its central mission for the future. Reaffirming a shared sense of responsibility for our environment is, for me, a crucial step towards the future.

For our company, the environment serves as a central framework within which our corporate culture is developed. Preserving and strengthening it is our collective responsibility – because ecological values continue to gain importance and provide us with long-term stability.

Let us define clear goals and consistently push for their implementation in the spirit of progress.

CEO - HANNES BERGER

The new report's transition to the European Sustainability Reporting Standards (ESRS) is an important step forward. This change will help us to make our metrics more transparent and comparable, as well as increase and consolidate our commitment to sustainability at all levels of management.

I believe that sustainability is a key driver of greater innovation and efficiency within our company. I am convinced that our commitment in this area will foster long-term loyalty to the Schär brand. Biodiversity and sustainable packaging are particularly important to me. In these areas, we can directly and tangibly contribute to a more sustainable future for our society.

ABOUT OUR REPORTING



The European Union has introduced Directive 2022/2464/EU – the Corporate Sustainability Reporting Directive (CSRD), which amends the former Directive 2014/95/EU and establishes mandatory sustainability reporting requirements for large companies and listed entities, including SMEs.

This is our second Sustainability Report, following *Seeding a better world – Sustainability Report 2023* (covering data for 2021–2022). This report has been prepared in alignment with the CSRD framework requirements and the current European Sustainability Reporting Standards (ESRS), as issued by EFRAG in December 2023, updates to which are being revised by the EU. The report also integrates relevant principles from the Global Reporting Initiative (GRI) Standards.

We are three years ahead of reporting requirements as under the current regulatory framework, **Dr. Schär will be subject to CSRD reporting starting with the financial year 2027, with the first CSRD-compliant Sustainability Report to be published in 2028.**

We have chosen to begin aligning with CSRD reporting now to establish robust processes in advance and ensure we will be fully prepared for mandatory reporting when it comes into effect.

To facilitate readability and navigation, we have included a Content Index with the relevant disclosure requirements and their location within the report.

Throughout this document, “Dr. Schär” refers to Dr. Schär S.p.A. and its subsidiaries included in the Group’s reporting perimeter as of 31 December 2024. **Unless otherwise specified, performance data refers to the reporting period from 1 January 2023 to 31 December 2024 and covers the entire Group.** The report also includes, where relevant, some selected initiatives from 2025, to provide additional context.

Data collection involved all key organisational areas of the Group and was centrally coordinated with the support of an external sustainability partner. This report has been reviewed and validated by the Board of Directors.

At the time of publication, this report has not been subject to external assurance. We remain committed to continuously improving the quality, consistency and reliability of our sustainability data and reporting processes.

For more information, please contact info@drschaer.com or visit our website www.drschaer.com.

OUR IDENTITY

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OUR IDENTITY

Dr. Schär's identity is rooted in a long-standing commitment to specialised nutrition for people with specific dietary needs. **Transforming the future of nutrition is not a one-time project – it is an ongoing journey that requires vision, strong principles and reliable execution.** For us, sustainability is founded on trust: trust in the safety of our products, in the quality of our ingredients, and in the integrity of our research.

We believe that food can improve someone's everyday life without sacrificing enjoyment, especially for someone with certain dietary restrictions. That is why we specialize in creating the best products in gluten-free, renal, and ketogenic nutrition. These areas are not only part of our commercial strategy, but also represent our purpose: **we want to help consumers manage chronic conditions or dietary restrictions with confidence, great flavour and peace of mind.**

Across the Group, our commitment is supported by a unified approach to quality and a global operational footprint. We source the best ingredients by using structured agronomic projects for soil health and crop resilience, while ensuring traceability and consistency across our value chain.

With 12 certified production sites in multiple countries, we apply a set of shared standards across our entire network of sites to ensure quality, safety and continuous improvement.

We believe that long-term success depends on people. Our culture is grounded in the principle that diversity is a fact, but inclusion is a choice. We aim to create a global organisation where individuals can grow and contribute, driving innovation and resilience through collaboration.

“ Sustainability is embedded in our business model, informing how we research, produce and collaborate. ”

WHO IS DR. SCHÄR

Dr. Schär was founded in 1922 in South Tyrol, in the heart of the Alps. Ever since then, we have been driven to make special nutrition not only safe and functional, but also enjoyable. Over time, **the principles of responsibility, progress and proximity** have shaped our growth and allowed us to establish a position as leaders in gluten-free nutrition while expanding into new dietary areas.

People with coeliac disease and other dietary requirements need trust, scientific credibility and a long-term commitment. This is why sustainability is embedded in our business model, informing how we research, produce and collaborate.

This Sustainability Report is evidence of **our intention to continuously strengthen this commitment** through both incremental improvements and long-term projects that support inclusion, health and environmental responsibility.

Our Brands

Our three specialised brands demonstrate our nutritional expertise.



Schär

We bake premium quality gluten-free foods that enable people with unique tastes and dietary needs to feel included.



Flavis

We improve the quality of life for individuals who follow a low-protein diet, starting from flavour, giving them the satisfaction of a delicious culinary experience.



Kanso

We support the lives of people following a ketogenic or low-fat diet by offering tasteful solutions rich in MCT fats.

2024 Numbers



€ 624 million
revenue



200+ products
available in over 100 countries



300+
active suppliers



1.800
employees



11
countries



18
locations

OUR VISION

Dr. Schär's vision is to be the **first choice worldwide for consumers who require specialised nutrition**, by deeply understanding their needs and offering innovative, safe and delicious products of the highest quality.



The environment as a fundamental prerequisite for the future.



This vision is built on three values that guide our strategy:

Responsibility is the principle that guides our every action. We take great responsibility in providing a sense of wellbeing for our consumers through the quality and safety of our ingredients and the environmental conditions in which they are grown and processed. Therefore, we use our resources responsibly and support sustainable practices that protect both people and ecosystems.

Progress is the engine of our development. Innovation allows us to improve the lives of consumers while exploring better and more sustainable ways of developing food. Progress at Dr. Schär is not only about technological advancements—it also means continuously improving, driving cutting-edge research and committing to future-proof practices.

Proximity is an essential ingredient for quality. Through continuous dialogue and engagement with consumers, we can more deeply understand their needs and translate them into solutions that improve daily life. Proximity also means maintaining a strong connection to the land and agricultural systems where our raw materials are grown, reducing our environmental and social impacts and strengthening trust.

LEADERS IN THE SCIENCE OF SPECIAL NUTRITION

Belief in a better future of nutrition is the foundation of Dr. Schär's work.

Our commitment to this vision, backed by principles of scientific rigour, goes beyond just ensuring food safety and nutritional balance: we develop products that combine health, taste and consistency. Our teams apply structured research and testing processes, including sensory studies, aroma profiling, texture analyses and the study of dough properties, which guarantee our specialised nutrition products not only meet the dietary needs of consumers but also provide an enjoyable taste experience.

This approach reflects our belief that dietary restrictions should not limit quality of life and food. Innovation is therefore the cornerstone of our scientific mission and a social responsibility.



Our rigorous research and testing processes guarantee our specialised nutrition products not only meet the dietary needs of consumers but also provide an enjoyable taste experience.



Dr. Schär R&D Centre (Trieste)

At Dr. Schär, we have always valued research and innovation. Since 2003, **our R&D Centre in Trieste has been developing dietary solutions for special nutritional needs**, combining scientific expertise with advanced technologies. The team oversees the entire development process—from raw material selection and prototype creation to scaling up in the company's 12 production sites—testing recipes at the pilot facility as needed. It also manages packaging, conducts sensory evaluations through five panels across company sites, and supports sustainability initiatives and biodiversity protection.

The **Research & Innovation** department provides scientific input for product development, working in the fields of food chemistry and biology to generate new solutions that are not only nutritional but also maintain excellence in flavour. It also explores new raw materials and packaging options to ensure product quality, while applied research supports formulation development and production technologies.

Product development activities are organised into specialised streams: gluten-free and medical nutrition.

Product Development – Gluten Free: the team develops gluten-free products, including bakery items, sweets, biscuits, pizzas, ready meals, and flours, using advanced technologies to ensure recipe quality and safety.

Product Development – Medical Nutrition: since 2010, the R&D Centre has been creating Medical Nutrition products aimed at improving people's quality of life, managing all stages of development and production.

DR. SCHÄR R&D CENTRE'S 20TH ANNIVERSARY

In 2023, we celebrated the 20th anniversary of the R&D Centre with two conferences that brought together leading international experts in the field of nutrition to discuss future perspectives.

The Conference on Ketogenic Diet discussed the diet's efficacy in reducing epileptic seizures in drug-resistant patients and its positive results in the treatment of rare diseases (i.e. GLUT1 deficiency) by looking at the status quo and prospects for ketogenic nutrition therapies.

A scientific meeting was also held which focused on the role of nutrition in metabolic health and balance, bringing together leading clinical experts from Italy and Germany.

The R&D Centre has many ongoing research projects, and it continues to play a leading role in the growth of the group, making it a benchmark and model of excellence.

Dr. Schär Nutrition Service

The Nutrition Service is Dr. Schär's in-house international team **dedicated to raising awareness and disseminating knowledge on specialised nutrition.**

Active since 2006, it has progressively expanded its expertise to support a broad range of stakeholders, including consumers, trading partners, patient organisations, nutritionists and physicians.

The team **provides educational support and helps consumers navigate coeliac disease and other disorders** step by step, reducing barriers and supporting everyday decision-making. It also contributes to product guidelines aimed at improving nutritional profiles while maintaining taste and meeting reformulation targets.

Dr. Schär Institute

The Dr. Schär Institute is a **knowledge platform for healthcare professionals**, including physicians, dietitians and nutritionists. It provides scientific and practical support on coeliac disease and other gluten-related disorders. Its mission is to translate research into practical tools for diagnosis and dietary management, such as articles, webinars and e-learning.

To ensure scientific rigour and content quality, the institute is supported by an International Scientific Committee of external experts working alongside Dr. Schär's internal specialists.

For more info: <https://www.drschaer-institute.com>

Anton Schär Foundation

Established in 2023, **the Anton Schär Foundation embodies the company's mission to improve the lives of people with special nutritional needs** while supporting local communities, cultural initiatives, and regional associations

The foundation is overseen by its Board of Directors, led by Ulrich Ladurner, Gudrun Ladurner, Esther Ausserhofer, Jacqueline Pante and Veronika Wieser.

Its activities include research support initiatives in **clinical gastroenterology, ketogenic nutrition, gluten-related disorders, as well as agricultural development projects** such as the Samh Seeds Initiative.

Research projects

The foundation contributes to scientific culture by initiating projects and initiatives to support research in the field of special nutrition, helping to improve the lives of people with special nutritional needs.

- **Gastrointestinal Disease Charité - Universitätsmedizin Berlin.**
Donation of a flow cytometer to support clinical practice at the Gastroenterology Centre.
- **Medium-chain triglycerides- Westfälischen Wilhelmsuniversität Münster.**
Funding of a scholarship for a multi-year project dedicated to improving the MCT-based keto diet.
- **Keto Diet Kompetenzzentrum für Ernährung & Therapie (NuT) FH Münster.**
Multi-year project dedicated to the study of the long-term application of the keto diet.
- **Gluten related disorder - Royal Hallamshire Hospital.**
Study on the inflammatory role of gliadins in people with coeliac disease and their link to autoimmune thyroid diseases.
- **Samh seeds - Freie Universität Berlin.**
Project promoting the cultivation of samh seeds among Bedouin communities in Jordan.
- **Gluten-free diet and pregnancy Clinica Mangiagalli, Fondazione IRCCS Cà Granda Ospedale Maggiore Policlinico Milano.**
International study that defined the nutritional requirements of women with coeliac disease during pregnancy.

Cultural and social initiatives

The foundation supports cultural and social initiatives that reflect its values, contributing to collective wellbeing, a responsibility and a key opportunity for growth.

- **Schär The Art.** Series of exhibitions and related talks with authors to promote local artists and strengthen employees' connections with South Tyrolean culture, in partnership with Mairania 857 and 00A association - Merano.
 - **'Arkitektur rot' and 'Movi-mento!'** Sculptures of Eduard Habicher installed on the perimeter of the Dr. Schär headquarters and organisation of 'Doppia lievitazione', in dialogue with the art critic Marco Tonelli, 2024.
 - **Dreamers.** Photos of Karin Schmuck, exhibition and meeting at the Dr. Schär Headquarters to explore the world of sleep and dreams, 2024.
- **Social housing - Stiftung Wohnen Südtirol.** Financial support for the construction of housing units in Bressanone (Bolzano).
- **Female entrepreneurship - Dema Company.** Financial contribution for the establishment of a company dedicated to special nutrition in Africa.

SUSTAINABILITY INITIATIVE HIGHLIGHTS FOR 2023-2024

Our sustainability approach is grounded in **practical initiatives that support long-term resilience in agriculture, packaging and logistics.**

In agriculture, we work with partner farmers to promote more sustainable farming practices. Through these ongoing collaborations, we provide technical advice and training to strengthen responsible farming practices and improve cultivation techniques. This approach supports a more sustainable sourcing model built on trust and long-term cooperation. In addition to our work on farming practices, we do research on gluten-free cereal varieties, including millet and buckwheat, for a more resilient, biodiverse agricultural system.

The **VitaMi (Varietà Italiane di Miglio) project** was launched in 2020 to identify and develop millet varieties adapted to European soil and climate conditions. The initiative progressed through greenhouse cultivation and early field trials, with the objective of distributing the first seeds to partner farmers in 2026 and integrating them into the supply chain in 2027.

Our agricultural approach also aligns with the **FAO Strategic Framework 2022-31**, structured around the "Five Ps": **People, Planet, Partnership, Peace and Prosperity.**

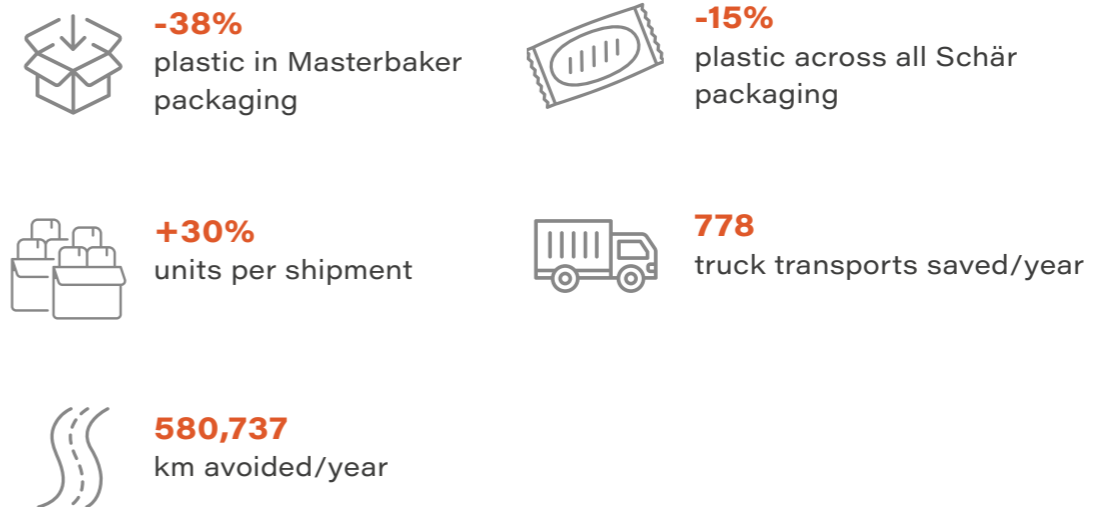


Packaging

Packaging is another priority area in which we work to reduce environmental impact while maintaining product safety and freshness.

- **Schär Masterbaker packaging redesign** By reducing the film and eliminating the tray, we achieved a 38% reduction in plastic use for the MasterBaker range and a 15% reduction across total Schär packaging. The smaller packaging format also improves logistics efficiency, allowing 30% more bread per shipment, saving approximately 778 truck transports and 580,737 kilometres per year.
- **Paper packaging for Schär biscuits** By switching selected biscuit products to paper-based packaging, we reduced plastic use per pack by 70%, corresponding to around 18 tonnes of plastic saved per year, while maintaining product protection and quality standards.

Masterbaker packaging redesign: reducing plastic while improving transport efficiency



Paper packaging for biscuits: switching to more circular packaging solutions



OUR HISTORY AND GLOBAL COMMUNITY

Dr. Schär has grown from a South Tyrolean family business into an international organisation with **18 locations in 11 countries** and around **1,800 employees**. Over the past century, the company has continuously adapted to a changing world in which expectations and standards around health, quality and sustainability have greatly evolved.

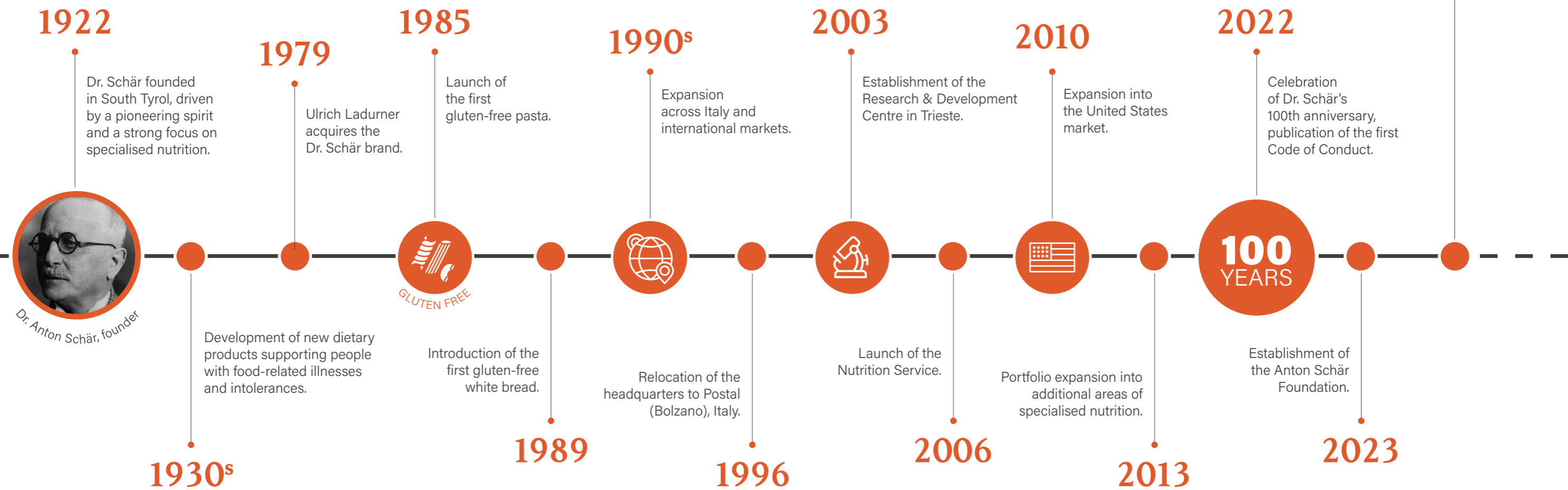
Some of our key milestones over the course of our history include the expansion into bakery products, the relocation of the headquarters to Postal, the establishment of the Trieste R&D Centre, and the launch of the Nutrition Service. More recently, the company celebrated its 100th anniversary and created the Anton Schär Foundation.

Today, Dr. Schär operates through a network of legally distinct entities, each specialising in a particular activity or production area. The headquarters in Postal, Italy, coordinates subsidiaries and supports shared standards to ensure consistent quality and food safety worldwide.

The detailed reporting perimeter is disclosed in ESRS 2 BP-1 / GRI 2-02 tables.

2024

Expanding horizons: acquisition of the gluten-free business from Hero in Northern Countries.



A Home in South Tyrol, a Community Across the Globe

From our origins in South Tyrol, we have evolved into an international company, operating on shared standards, local expertise and proximity to consumers.

Dr. Schär S.p.A. is a privately owned company with **18 locations across 11 countries**. The Group operates through legally distinct entities, organised according to activity or production specialisation, in line with delegated functions and responsibilities.

Headquartered in **Postal (Bolzano), Italy**, Dr. Schär S.p.A. serves as the parent company and coordinates its subsidiaries to ensure consistent standards and processes, safeguarding product quality and food safety across all markets.



Global footprint (2024)

Country	Employees	Key locations and activities
Italy	710+	Postal (HQ + production), Laives (production), Trieste (R&D Centre), Borgo Valsugana (production + head office)
Germany	390+	Dreihausen / Ebsdorfergrund (production + head office), Apolda (production)
United States (USA)	185	Swedesboro (NJ) (production + head office)
Spain	145	Alagón / Zaragoza (production + head office)
United Kingdom (UK)	95	Warrington (head office), Glasgow (production)
Austria	60	Klagenfurt (production)
Brazil	60+	Curitiba (head office), Campo Largo / Paraná (production)
Argentina	45	Buenos Aires (head office)
Turkey	45	Istanbul (production + head office)
France	40+	Lyon (head office)
Sweden	20+	Falun (production), Stockholm (marketing and R&D office)

Detailed reporting perimeter and legal entity coverage are disclosed under ESRS 2 BP-1 and GRI 2-02.

GENERAL INFORMATION

- Basis for Preparation
- Governance
- Sustainable Development Goals (SDGs)



GENERAL INFORMATION

This Sustainability Report follows the principles of the European Sustainability Reporting Standards (ESRS). The ESRS framework supports the structured and comparable disclosure of sustainability-related impacts, risks and opportunities (IROs), strengthening transparency towards stakeholders and ensuring alignment with evolving regulatory expectations.

This section sets out the basis for preparation, including the **reporting boundaries, organisational profile and reporting period**. It also explains the approach adopted to identify material sustainability matters through a **Double Materiality Assessment, integrating both impact materiality and financial materiality**, supported by governance oversight and stakeholder input. Finally, **it outlines how sustainability topics are embedded into decision-making processes and supported through governance responsibilities, internal controls and reporting mechanisms** aimed at ensuring data quality, traceability and consistency over time.

With regard to sector classification, it should be noted that sector-specific ESRS standards are currently under development by EFRAG. Therefore, this **Sustainability Statement has been prepared based on the currently applicable cross-cutting ESRS requirements, while ensuring readiness to integrate sector-specific standards once they are issued**.

BASIS FOR PREPARATION

General Basis for Preparation of Sustainability Statements

This Sustainability Report has been prepared based on the consolidation scope and reporting boundaries defined for the Dr. Schär Group. The report covers **sustainability information related to the Group's operations, including all relevant entities within the reporting perimeter**, and addresses upstream and downstream value chain considerations where relevant.

The reporting scope includes both qualitative and quantitative disclosures. Quantitative data is based on internal reporting systems and available primary sources, complemented by estimates where necessary. In particular, certain indicators related to value chain impacts require the use of proxy data or supplier information, which may vary in availability and consistency across countries and categories.

Dr. Schär has applied the option to omit specific disclosures where information is considered commercially sensitive, particularly in relation to intellectual property, innovation outcomes and strategic product development results. This approach reflects the need to protect competitive positioning while ensuring that all other relevant ESRS disclosures are provided in accordance with regulatory requirements.

Organisational Profile and Reporting Perimeter

“ The Group's international presence reflects the need to ensure availability and continuity of specialised nutrition products across diverse markets. ”

Reporting period, frequency and contact point

This Sustainability Report is published on a biennial basis and is available on our corporate website at www.drschaer.com. For further information, please contact: info@drschaer.com.

In line with GRI 2-01, the legal name of the reporting entity is **Dr. Schär AG / Dr. Schär S.p.A.**, a privately owned company headquartered in Postal (BZ), Italy. Dr. Schär operates internationally in the special nutrition sector, developing and distributing products intended to support consumers with specific dietary needs.

In accordance with GRI 2-02, the Dr. Schär Group includes 18 sites across 11 countries, including Italy (Postal, Laives, Trieste, Borgo), Germany (Dreihausen, Apolda), Austria (Klagenfurt), Spain (Alagon), France (Lyon), the United Kingdom (Warrington, Glasgow), the United States (Lyndhurst, Swedesboro), Brazil (Curitiba, Campo Largo), Russia (Moscow), Turkey (Istanbul) and Argentina (Buenos Aires). The Group's international presence reflects the need to ensure availability and continuity of specialised nutrition products across diverse markets.



Reporting perimeter (2023–2024)

Continent/Region	Country	Location	Production plant	Office	Employees	Type of structure
Europe	Italy	Burgstall / Postal	✓	✓	710+	Headquarters and production plant
Europe	Italy	Laives	✓			Production plant
Europe	Italy	Trieste		✓		R&D Centre
Europe	Italy	Borgo Valsugana	✓	✓		Production plant & head office
Europe	Germany	Dreihausen	✓	✓	390+	Production plant & head office
Europe	Germany	Apolda	✓			Production plant
Europe	Germany	Ahrensburg		✓		Office
Europe	Spain	Alagón	✓	✓	145	Head office and Production Plant
Europe	United Kingdom	Warrington		✓	95	Head office
Europe	United Kingdom	Glasgow	✓			Production plant
Europe	Austria	Klagenfurt	✓	✓	60	Production Plant
Europe	France	Lyon		✓	40+	Head office
Europe	Sweden	Falun		✓	20+	Production plant (from 2024)
Europe	Sweden	Stockholm	✓	✓		Marketing and R&D office
North America	USA	Swedesboro	✓	✓	185	Headoffice (from March 2023) and Production Plant
North America	USA	Lyndhurst		✓		Head office (until February 2023)
South America	Brazil	Curitiba		✓	60	Head office
South America	Brazil	Campo Largo	✓			Production plant
South America	Argentina	Buenos Aires		✓	5+	Head office
Western Asia	Turkey	Istanbul	✓	✓	45+	Production plant & head office

Information Relating to Specific Circumstances

Time horizons

We align with the ESRS standard time horizons, distinguishing between short-term (one year), medium-term (up to five years), and long-term (over five years). Where this is not possible, deviations are documented, including the rationale for applying alternative definitions in relation to specific disclosures.

Estimation uncertainty and data quality

We acknowledge that certain quantitative metrics disclosed in this Sustainability Statement may be subject to measurement uncertainty. This may arise where information depends on future developments, where measurement techniques require estimation, or where direct data is not available. In particular, limitations may occur in relation to the availability, quality and consistency of information collected from value chain partners. Where estimation uncertainty applies, we disclose the key assumptions and methodologies used to derive the reported metrics, including any limitations affecting the interpretation of results. We continuously seek to improve the accuracy, completeness and traceability of our sustainability data through the progressive strengthening of internal reporting systems and increased engagement with suppliers and partners to obtain more primary data over time.

The reported figures should therefore be considered the best available approximations at the time of reporting. Uncertainty may remain due to assumptions, data gaps and the use of proxy information. Nevertheless, we remain committed to continuous improvement, with the objective of progressively reducing reliance on indirect data and increasing the availability of robust primary evidence.

Monetary values (Capex and Opex)

Monetary amounts related to sustainability action plans are currently reported as fully not applicable (N/A), as relevant actions are embedded within standard operational activities and are not tracked through dedicated sustainability-specific Capex or Opex allocations at this stage. Where monetary values become material or are separately identifiable in future reporting cycles, they will be disclosed accordingly.

Methodological assumptions and use of indirect data

To address areas of measurement uncertainty, we apply a range of assumptions and approximations. This may include the use of **sector averages, proxy data and estimation** techniques, particularly where direct value chain data is not yet available. These approaches are applied to support the completeness and consistency of sustainability disclosures in line with ESRS requirements.

At the same time, **we are committed to progressively refining our methodologies and strengthening our data collection processes** in order to reduce uncertainty over time and improve comparability across reporting periods.

Restatements and comparability

Transparency and consistency are key principles of our reporting approach.

Where applicable, comparative figures from prior reporting periods may be revised to reflect changes in data availability, methodological improvements or updated measurement systems. In such cases, we disclose the difference between the originally

reported figure and the revised value, together with a brief explanation of the reason for the change, in line with GRI 2-4.

Where correcting previously reported information is not possible, we disclose the underlying circumstances that prevent restatement. These may include limited access to historical information from value chain partners or changes in internal reporting systems and processes.

Use of other frameworks and incorporation by reference

Where relevant, this Sustainability Statement integrates selected principles from external reporting frameworks, including the Global Reporting Initiative (GRI) Standards. Where other legislation or reporting frameworks are applied, we clearly indicate which elements have been used, ensuring transparency and clarity. In accordance with ESRS 1 (Chapter 9.1), selected disclosures are provided through incorporation by reference to publicly available Group documents.

ESRS Standard	Disclosure Requirement (DR)	Topic	Incorporated by reference document (public)	Exact location in document
ESRS 2	BP-1 / Organisational profile	Reporting perimeter & organisational structure	Sustainability Report 2023 (drschaer.com)	Organisational overview / reporting scope section
ESRS 2	SBM-1 / Business Model	Strategy, value chain overview	Sustainability Report 2023 (drschaer.com)	Business model / value chain sections
ESRS G1	G1-1 / Whistleblowing channel	Reporting channels and safeguards	Whistleblowing Information Notice (drschaer.com)	Full document reference
ESRS G1	G1-1 / Whistleblowing channel	Online access to reporting platform	Whistleblowing Web Page (drschaer.com)	Digital reporting portal link
ESRS 2	GOV-1 / Governance oversight	Governance structure and internal control systems	Model 231 – Parte generale (2025) (drschaer.com)	Chapters on governance and controls

Strategy, Business Model and Value Chain

Dr. Schär’s strategy is rooted in its mission to improve the lives of people with specific nutritional needs. The company develops dietary products that combine **safety, taste and nutritional reliability**, supporting consumers for whom special nutrition is not a preference but a daily necessity. This purpose-driven positioning guides product development and long-term strategic planning.

“ Dr. Schär develops dietary products that combine safety, taste and nutritional reliability for consumers for whom special nutrition is not a preference but a daily necessity. ”

The company’s business model focuses on **three key areas: gluten-free nutrition, renal nutrition and keto nutrition**. Dr. Schär has built recognised expertise in gluten-free solutions for coeliac disease and related dietary sensitivities. In renal nutrition, the company aims to support the dietary management of chronic kidney disease through low-protein food solutions. In keto nutrition, it develops products designed to support people with specific fat metabolism needs, including the use of medium-chain triglycerides (MCT fats).

Across all product categories, **the company prioritises food safety, traceability, and continuous innovation**. Dr. Schär invests in specialised production technologies and applies strict hygiene and quality standards to ensure consistent product integrity. The company’s seamless control system is designed to prevent cross-contamination, which is particularly critical for gluten-free production.

The company’s value chain involves the sourcing of raw materials, manufacturing and quality management, logistics and distribution, and consumer-facing channels through retail partners and direct platforms. Supplier collaboration plays a strategic role in maintaining safety and reliability.

Dr. Schär works closely with suppliers to develop production technologies and to ensure that raw materials comply with strict nutritional and allergen control standards. Distribution partnerships are equally essential to ensure product availability, particularly for consumers who rely on daily access to specialised nutrition.

Stakeholder Interests and Engagement

Dr. Schär considers stakeholder engagement essential to understanding sustainability-related expectations and strengthening trust-based relationships. The company engages with a broad range of stakeholders, including consumers, employees, healthcare professionals, suppliers, distributors and local communities.

The company maintains structured relationships with scientific and healthcare stakeholders through research partnerships, advisory boards, educational initiatives and knowledge-sharing activities. These relationships are governed by principles of transparency and mutual respect, for the benefit of patients and consumers. Dr. Schär maintains a **zero-tolerance policy regarding personal favours or unlawful benefits** in its collaborations, in accordance with internal codes of ethical conduct and integrity.

Partnerships with farmers contribute to supply chain stability and support knowledge exchange aimed at improving crop quality, yield reliability and the adoption of sustainable practices. **Long-standing cooperation with suppliers and distributors supports the availability of products in markets where access to special nutrition is essential.**

In 2025, the company conducted a structured stakeholder engagement process that included surveys and interviews. Although this engagement process took place after the 2023–2024 reporting period, the outcomes were used as an additional input to validate the sustainability topics considered within the Double Materiality Assessment and to strengthen the prioritisation of material topics for the sustainability roadmap.

“ Dr. Schär recognises that sustainability matters are often interconnected, and by taking into consideration these interdependencies for resilience planning, the company can ensure a reliable supply. ”

Dr. Schär has identified sustainability-related impacts, risks and opportunities (IROs) through its materiality assessment process. These sustainability matters are closely connected to the company's business model and influence strategic discussions, as they relate to consumer trust, **product availability, regulatory compliance, supply chain stability and long-term resilience.**

Material IROs are reviewed using defined time horizons, enabling the company to consider sustainability-related developments over the short, medium and long term. This supports the integration of sustainability into planning processes and ensures that decision-making reflects both the company's impacts on society and the environment and its dependencies on external resources and stakeholders.

The company recognises that sustainability matters are often interconnected. For example, climate change may affect agricultural yields and the availability of raw materials, while evolving regulations may influence procurement requirements and increase compliance risks. By taking into consideration these interdependencies for resilience planning, the company can ensure a reliable supply for consumers who depend on specialised nutrition products.

GOVERNANCE

Role of Administrative, Management and Supervisory Bodies

The company's leadership culture is based on **open collaboration, accountability and continuous improvement.**

Dr. Schär operates under a traditional governance model. The company is managed by its **Supervisory Board**, which defines strategy and organisational direction and ensures that business activities align with the company's mission, corporate culture and values.

Governance responsibilities are supported by defined delegation mechanisms and operational roles across key functions. This structure is embedded within the **Organisational, Management and Control Model** ("Model 231"), which provides a framework for compliance, transparency and internal control processes. In addition, the company relies on designated roles and procedures to oversee ethical conduct and risk management.

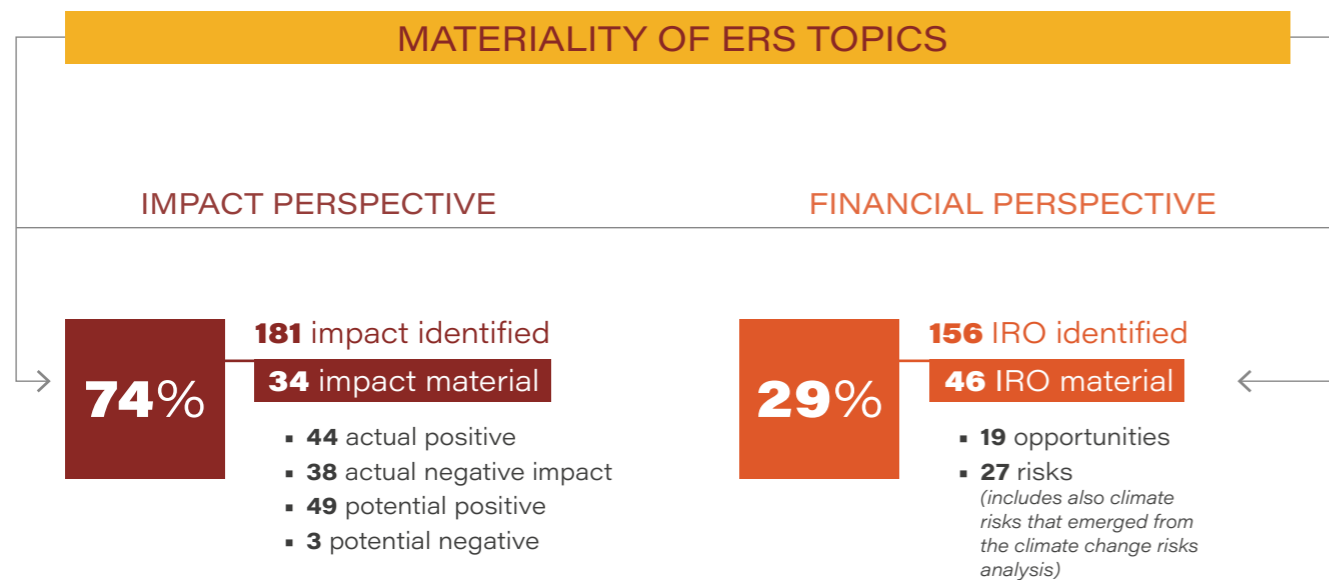
The **Board of Directors is responsible for the company's operational activities** within the framework of its mission statement, corporate culture, and strategy. The Supervisory Board appoints the CEO, confirms the members of the Board of Directors, and assigns respective areas of responsibility. At the various locations, the company's activities are managed by a Managing Director. The members of the Supervisory Board keep each other informed of all significant events affecting the company. Meetings are organised at least monthly. In urgent cases, extraordinary meetings may be called.

Information Provided to Governance Bodies on Sustainability Matters

Governance bodies receive periodic updates on sustainability-related matters, including the results of processes related to the monitoring of impacts, risks and opportunities. Sustainability topics are discussed through regular reporting cycles, supporting oversight and integration into strategic discussions.

The **Double Materiality Assessment process was supported by an external partner** to strengthen methodological consistency and objectivity. While formal stakeholder engagement was consolidated in 2025, internal process mapping and data collection activities were already in place during the 2023–2024 reporting period and supported the identification of relevant sustainability topics.

Sustainability information shared with governance bodies is supported by defined methodologies, including benchmarking and gap analysis, allowing decision-makers to compare internal practices with sector standards and identify priority areas for improvement.



Integration of Sustainability Performance into Incentive Systems

Remuneration policies for members of the highest governance body and senior executives are primarily based on fixed compensation aligned with local benchmarks. Where applicable, management remuneration may include an MBO bonus mechanism linked to predefined objectives, established at the beginning of the year and paid out partially or fully depending on the level of achievement.

At present, remuneration is not directly linked to sustainability-related KPIs. However, internal discussions are ongoing regarding the potential integration of sustainability indicators into future performance evaluation mechanisms, reflecting the increasing relevance of ESG performance in management accountability frameworks.

Statement on Due Diligence

Dr. Schär's due diligence approach is embedded within its governance and compliance processes and supports the identification and management of sustainability-related impacts, risks and opportunities. Due diligence practices include the integration of sustainability considerations into governance oversight, stakeholder engagement processes, the identification and evaluation of impacts, and the monitoring of effectiveness through internal reporting mechanisms.

The company's approach is designed to ensure consistency across the Group and to support responsible business conduct throughout operations and value chain relationships.

Risk Management and Internal Controls over Sustainability Reporting

Dr. Schär ensures the **reliability of sustainability reporting through internal controls, governance oversight, clearly defined responsibilities and alignment with recognised international standards**. Risk management and internal controls are applied across business activities, ensuring that sustainability data is collected, reviewed and validated in a structured manner.

A key component is the **Integrated Management System (IMS)**, which consolidates procedures aligned with **ISO 9001** (Quality Management), **ISO 14001** (Environmental Management) and **ISO 45001** (Occupational Health and Safety). These frameworks provide a consistent basis for monitoring operational performance and support the collection and verification of sustainability indicators.

Sustainability reporting is further reinforced by food safety and quality standards such as BRCGS and methodologies including HACCP and Good Manufacturing Practice (GMP). These systems strengthen the traceability and verification of operational data, particularly for food safety and quality assurance processes.

The Board of Directors is ultimately responsible for the review and approval of the reported sustainability-related information, ensuring accountability for the completeness and integrity of disclosed information.

Process for Identifying and Assessing Relevant Impacts, Risks and Opportunities

Dr. Schär has implemented a structured process to identify, assess and monitor sustainability-related impacts, risks and opportunities across its operations and value chain. The process is aligned with ESRS requirements and supported by an external partner to strengthen methodological consistency and objectivity.

The methodology begins with an assessment of the company's operational context. This includes **analysis of internal strategic documentation, process mapping and workflow analysis to identify sustainability-relevant processes and dependencies**. External inputs are also considered, including regulatory monitoring, macro-trend analysis and industry benchmarking.

Qualitative interviews with internal departments help identify actual and potential impacts. **Formal stakeholder engagement was consolidated in 2025**, involving surveys and interviews with customers, healthcare professionals, suppliers, employees and local communities. While this engagement took place after the reporting period, its results were used as an additional validation input of topics already identified for the 2023–2024 perimeter and to strengthen the forward-looking sustainability roadmap.

Each impact, risk and opportunity is assessed through a Double Materiality Assessment. From an impact materiality perspective (inside-out), Dr. Schär evaluates scale, scope and irremediability across defined time horizons. From a financial materiality perspective (outside-in), the company assesses how sustainability factors may influence future cash flows, enterprise value, operational continuity and cost of capital, including through dependencies on natural resources and social systems.

The output is a prioritised list of material sustainability topics, which supports governance discussions, informs action planning and ensures that reporting focuses on the matters most relevant to both stakeholders and long-term business resilience.

Material topic	Main impact generated	Linked to	Type of impact	Impact materiality	Financial materiality
Topic that represents potential organization impact on the economy, environment and people, including impact on their human right.	Effect the organization has or could have on the economy, environment, and people, including impact on their human right.	Activities that generate and/or contribute to generating the impact.	If the impact is positive or negative, actual or potential for sustainable development.	Corporate impact on planet and society.	Sustainability impact on enterprise.

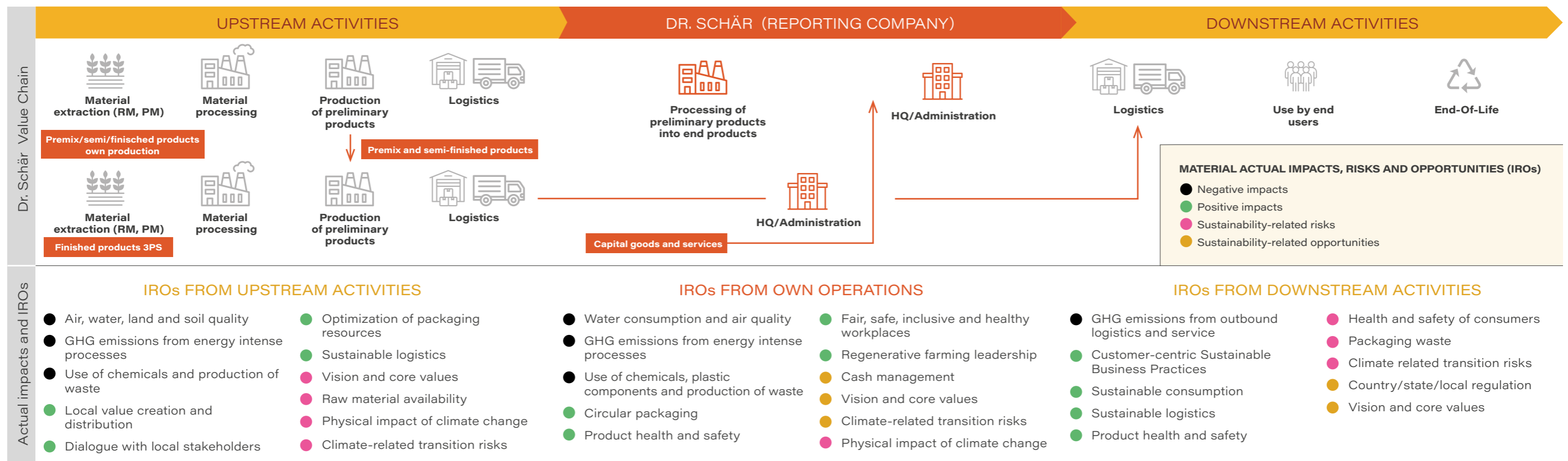
SUSTAINABLE DEVELOPMENT GOALS (SDGS)

Dr. Schär aligns its sustainability approach with the **United Nations Sustainable Development Goals (SDGs)** and **contributes to responsible and sustainable practices across its operations and value chain.**

To reinforce this commitment, the company's sustainability priorities are structured around four pillars:

- Promoting biodiversity and sustainable farming;
- Reducing the impact of our packaging;
- Responsible logistics and production;
- Encouraging diversity and inclusion.

These pillars provide a common framework for long-term initiatives and help connect sustainability ambitions with operational planning and decision-making.



ENVIRONMENT

- Climate Change
- Pollution
- Water and Marine Resources
- Biodiversity and Ecosystems
- Resource Use and Circular Economy



ENVIRONMENT

Addressing Environmental Impacts on the Climate and Natural Resources

This chapter describes Dr. Schär's material environmental impacts, risks and opportunities linked to the systems of food production and distribution. It covers climate change (ESRS E1), pollution (ESRS E2), water and marine resources (ESRS E3), biodiversity and ecosystems (ESRS E4), and resource use and the circular economy (ESRS E5).

It also explains the policies and operational measures across these areas, the main risks identified along the supply chain, and the actions implemented to reduce environmental impacts while ensuring food safety and product quality.

Quantitative disclosures are complemented by ESRS, GRI and SASB indicators, providing transparency on performance and progress.

CLIMATE CHANGE

ESRS E1 defines disclosure requirements on climate-related impacts, risks and opportunities, including governance, strategy, policies, actions, metrics and targets.

For Dr. Schär, climate change is material due to the company's reliance on agricultural raw materials, energy-intensive production processes, and logistics networks that must ensure product quality and freshness.

Climate Change Strategy and Reduction Targets

Dr. Schär's climate change strategy is structured around **measuring greenhouse gas (GHG) emissions across the value chain in accordance with the GHG Protocol**. This includes Scope 1 (direct emissions), Scope 2 (indirect emissions from purchased energy) and Scope 3 (other indirect emissions across the value chain, such as transportation and distribution). These measurements provide the basis for defining and implementing operational actions across production sites and logistics.

CLIMATE CHANGE STRATEGY

-30% emissions
by 2030



Scope 1 & 2 reduction target

The company has set as a target a reduction in **Scope 1 and Scope 2 emissions by 30% by 2030**, compared to the 2023 baseline, which will be supported by the transition to renewable electricity. In addition, the company is committed to measuring and reducing Scope 3 emissions to the fullest extent of technological capabilities and in collaboration with value chain stakeholders.

Impacts, Risks and Opportunities

The material climate-related impacts and dependencies identified by Dr. Schär are closely linked to agricultural sourcing and operational continuity. The main physical and transition risks are monitored through defined time horizons and integrated into resilience considerations.

Key risks include:

- **Potential instability in the agricultural supply chain**, driven by extreme weather events and changing precipitation patterns, which may affect yields and quality of gluten-free cereals in sourcing regions;
- **Water stress and resource constraints**, as water is required for cooling and sanitary processes in production sites;
- **Transition risks**, including carbon pricing and volatility in energy markets, which may increase costs and influence competitiveness;
- **Regulatory evolution**, including EUDR requirements, which may require adaptation of procurement practices and supplier monitoring.

The material opportunities identified include reinforcing energy efficiency, deploying more renewable energy, and optimising logistics, all of which support greater environmental performance and long-term cost resilience.

European Union Deforestation Regulation (EUDR): Regulatory Context

Dr. Schär monitors the development of the European Union Deforestation Regulation (EUDR) and evaluates its potential implications for sourcing activities.

The company follows regulatory updates closely and assesses how procurement processes and supplier collaboration may need to adapt to ensure alignment with evolving obligations.



Actions and Operational Measures / Our Commitment

Dr. Schär translates its climate commitments into operational actions across production sites, logistics and sourcing. These measures support both emissions reduction and business resilience, especially where efficiency and supply continuity are key drivers.

Energy and production sites (Scope 1 and 2)

Actions are focused on improving energy efficiency and reducing reliance on fossil fuels through measures such as electricity generation through the installation and operation of photovoltaic systems at several of our locations, green electricity procurement, heat recovery from air compressors, and the use of groundwater for heating and cooling. Dr. Schär also works to improve material efficiency in operations, including optimising its consumption of glue, cardboard and film.

Logistics optimisation (Scope 3)

At Dr. Schär, logistics plays a strategic role in competitiveness and resilience. Ensuring the freshest products while avoiding the use of preservatives requires an efficient cold chain and delivery system. Coordination between the company's headquarters in Postal, Italy, and foreign subsidiaries relies on the standardisation and digitalisation of supply chains and processes. Several production plants operate as centres of excellence in the food industry, supporting efficiency and quality.

Dr. Schär collaborates with partners to reduce emissions through improved pallet saturation, network optimisation, the exploration of alternative fuels, where applicable, and collaborations with strategic suppliers and customers. The company also explores opportunities to strengthen intermodal transport solutions, including rail and maritime alternatives.

Material efficiency and packaging optimisation

Environmental measures in this area include reducing the company's consumption of materials and improving packaging design for greater recyclability and a reduction in overall material intensity. When it comes to material efficiency, an important factor is striking a balance between food safety and sustainability, which means reducing the environmental impact without compromising the freshness or integrity of the food product. Actions already implemented include **eliminating trays and reducing the film in the Mastro Panettiere series**, which made up a significant share of plastic used in Schär packaging.

Today, approximately **70% of Dr. Schär products are packaged in recyclable materials**, and the company aims to make all packaging recyclable, recycled or compostable by 2030.

Raw materials and suppliers (FLAG emissions relevance)

Dr. Schär is progressing with supplier screening activities covering raw and packaging materials and finished products as a first step toward broader value chain engagement. The company is also working to address FLAG emissions (Forest, Land and Agriculture-related emissions) by collecting supplier data, sharing expectations and supporting targeted initiatives. In parallel, the company is strengthening agronomic projects aimed at reducing the environmental footprint of key raw materials.

Awareness and internal alignment

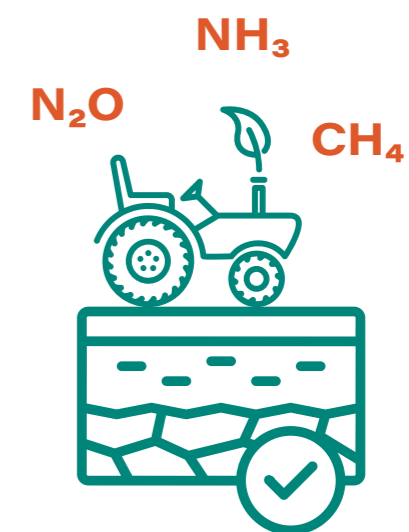
To strengthen internal awareness, Dr. Schär is working to integrate climate strategy into performance evaluation systems, including MbO mechanisms. It is developing the **Sustainability Barometer** as an internal tool to assess whether projects are aligned with environmental targets, supporting decision-making across departments. Additional actions include updating job descriptions and responsibilities, appointing sustainability contacts within departments, and integrating ESG topics into compliance responsibilities.

Climate Risk Assessment and Resilience

Based on a dedicated climate risk assessment, Dr. Schär has identified physical risks (including drought and extreme weather events) and transition risks (including carbon taxation and regulatory change) as relevant factors that may influence operational continuity and long-term resilience. These risks are considered in planning processes, particularly where they may affect sourcing stability, production reliability and logistics performance.

POLLUTION

ESRS E2 addresses material impacts, risks and opportunities related to pollution, including emissions to air, water and soil, as well as substances of concern. Dr. Schär monitors significant air emissions connected to agricultural processes, where certain pollutants may be generated as part of cultivation activities. Quantitative disclosures are supported through GRI 305-7 reporting and include emissions such as NH_3 , CH_4 and N_2O , estimated based on contracted hectares or harvested quantities and involved crops.



WATER AND MARINE RESOURCES

ESRS E3 focuses on impacts related to water consumption, water withdrawals and the protection of freshwater resources. For Dr. Schär, water is a material resource both in agricultural sourcing and in production processes, particularly for cooling and sanitation.

Dr. Schär promotes water efficiency across the value chain through agronomic collaboration with farmers, including guidance on irrigation practices. In production facilities, water management is strengthened through water treatment systems and the use of groundwater for cooling and heating, where applicable. Water consumption is disclosed under E3-4, with supporting data aligned to GRI 303-5, including total water consumed and breakdowns by significant geographic areas.

BIODIVERSITY AND ECOSYSTEMS

ESRS E4 addresses impacts and dependencies on biodiversity and ecosystems. For Dr. Schär, biodiversity is closely linked to agricultural resilience and the long-term availability of gluten-free raw materials. The company **promotes a diversified cropping approach and supports the cultivation of minor crops such as buckwheat, millet and sorghum**, recognising their role in making farming systems more resilient.

GRI 13.5		Regenerative approach			
	Unit	2021	2022	2023	2024
Corn	scoring*	0.6	0.9	0.7	0.7
Rice	scoring*	0.5	0.7	0.4	0.4
Millet	scoring*	0.9	1.0	0.9	0.9
Buckwheat	scoring*	0.8	0.8	0.9	0.9
Sorghum	scoring*	0.9	1.0	0.9	0.9
Oat	scoring*	0.5	0.7	n.a	n.a

**On sustainable farming practices, we developed metrics to measure the success of our endeavours on a biannual basis. Under this self-assessment system, both Dr. Schär and the farmers who supply us raw materials have defined responsibilities, based on the technical implementation, extracted from FAO Principles linked here <https://www.fao.org/3/I9900EN/i9900en.pdf>. When an objective is successfully implemented, it receives a score of 1. If not, it scores 0. These scores are then aggregated to generate a mean grade, ranging from 0.0 to 1.0. A mean grade of 0.3 signifies that actions are poorly implemented, 0.6 indicates adequate implementation, and 0.9 reflects an excellent implementation.*

Dr. Schär's agronomic activities include contract farming agreements, farm visits, soil sampling, training and data sharing, and multi-stakeholder cooperation. These initiatives contribute to crop diversification, soil resilience and knowledge exchange at the farm level.

RESOURCE USE AND CIRCULAR ECONOMY

ESRS E5 covers material impacts linked to resource inflows, waste generation and circular economy practices. Dr. Schär's environmental priorities include optimising the use of natural resources, improving waste monitoring, and supporting packaging recyclability while maintaining food safety.

Dr. Schär holds sustainability certifications for responsible sourcing and traceability, including Rainforest Alliance, RSPO and FSC.

These certifications contribute to environmental safeguards and supply chain transparency, supporting the responsible procurement of raw materials. Waste produced is disclosed through E5-5, supported by GRI 306-3, including hazardous and non-hazardous waste data and breakdowns by significant geographic areas. Material inflows are disclosed through GRI 301-1, including materials used by weight or volume.

Packaging and Circularity

Packaging is a material matter due to its connection to both environmental impact and product safety. Dr. Schär's packaging design aims to balance freshness and food safety with resource efficiency.

Actions already implemented include reducing packaging components, such as eliminating trays and reducing the film in the Mastro Panettiere series. Packaging related performance is supported through SASB disclosures (FB-PF-410a.1) and related GRI material flow tables.

Percentage of reclaimed products and their packaging materials			
2021	2022	2023	2024
0%	0%	0%	0%

Percentage of our packaging made from renewable materials			
2021	2022	2023	2024
100%	100%	100%	100%

Logistics and Distribution Efficiency (Scope 3 relevance)

Logistics is a core operational function for Dr. Schär, ensuring product availability and freshness while supporting competitiveness and resilience. Environmental measures include optimisation of distribution networks, improvement of pallet saturation, exploration of alternative fuels, evaluation of intermodal solutions and collaboration with suppliers and customers.

SOCIAL RESPONSIBILITY

- Our People at the Heart of the Future
- Extending Respect Beyond Our Sites
- Being a Responsible Neighbour Wherever We Operate
- Trust, Safety and Transparency for Consumers



SOCIAL RESPONSIBILITY

Managing Social Responsibility as a System

“ The social dimensions reflect the human side of our business model and the responsibility we uphold every day. ”

At Dr. Schär, **sustainability is inseparable from people**. This chapter describes how we manage our social impacts across four interconnected areas: our own workforce (ESRS S1), workers in the value chain (ESRS S2), affected communities (ESRS S3) and consumers and end-users (ESRS S4). Together, these dimensions reflect the human side of our business model and the responsibility we uphold every day towards our workforce, our partners across the value chain, and the consumers who depend on our products.

This chapter outlines the company’s policies and due diligence processes, the engagement mechanisms through which stakeholders can share feedback, and the channels available for raising concerns. It also describes the operational practices used to prevent, mitigate and remediate adverse social impacts. For Dr. Schär, this is not a separate sustainability exercise; it is part of how we operate, how we make decisions, and how we build trust.

Establishing Our Responsibility and Building Trust



As a company operating in the food sector, we recognise that our responsibility extends beyond working conditions and ethical supply chains. Our products are often essential to the daily lives of people with specific dietary needs. For this reason, **product quality and consumer wellbeing are core social topics**, alongside workforce development and community engagement.

Across ESRS S1, S2, S3 and S4, Dr. Schär’s social responsibility approach reflects one integrated principle: **sustainability is built through trust**. We aim to create a workplace where people can grow, strengthen responsibility throughout our value chain, engage with communities transparently, and ensure that consumers can rely on safe products and honest information.

While different stakeholder groups face different types of impacts, risks and opportunities, Dr. Schär’s approach is consistent: listening first, embedding ethics into governance, and ensuring that concerns can be raised through secure and accessible channels. Through these practices, **we seek to prevent adverse impacts, strengthen long-term resilience and contribute to a society where nutrition and wellbeing are more inclusive**.

OUR PEOPLE AT THE HEART OF THE FUTURE

At Dr. Schär, we believe our strength lies in the uniqueness of our people. **Building a workplace where everyone can grow** means creating an environment where individuals feel valued, supported and respected. We aim to foster a positive workplace culture centred on loyalty, reliability and responsibility, where challenges and conflicts are addressed with openness and honesty (Policies Relating to Own Workforce).

  **55 nationalities** across our global workforce

With a workforce of people from 55 countries, diversity is not an abstract concept—it is part of our everyday reality across sites and teams. Inclusion and equal opportunities [S1-1] are therefore essential to the way we work. We promote respectful working relationships and support international recruitment and mobility opportunities, allowing people to expand their professional experience across functions and geographies. Employees are also encouraged to broaden their expertise and engage with new cultures, including through internal language-learning opportunities.

Supporting the Wellbeing and Development of Our People

Wellbeing and professional development in practice are reflected in established working models and services. Learning and capability-building are supported through the Dr. Schär Academy, complemented by cross-functional collaboration opportunities that encourage knowledge-sharing across our global organisation. In daily operations, wellbeing is supported through measures such as smart working options (where applicable), canteen services and childcare support solutions, as well as initiatives promoting physical and mental wellbeing, including sports and wellbeing activities, as described in supporting documentation. Programs for **training and learning within the Dr. Schär Academy** encourage employees to strengthen their skills, boost their confidence and grow professionally. In addition, the company invests in role-specific capability-building through the Dr. Schär Production Academy, a group-wide learning program that establishes consistent training standards, strengthens technical and leadership skills, and supports operational efficiency across all production sites.



Trust Through Engagement

Because a healthy workplace is built on dialogue, Dr. Schär has established structured engagement mechanisms. **Listening to our people through structured engagement** is coordinated primarily by the People & Organization (P&O) function, which connects organisational priorities with employee needs through tools such as surveys, direct manager contact and Business Partners (Processes for Engaging Own Workforce). Occupational health and safety is overseen by dedicated Health & Safety leads at each site, while privacy matters are managed through Legal and IT.

Creating a workplace based on trust also means ensuring that everyone feels safe to speak up. **Speaking up with trust** is enabled through multiple channels, including appraisal interviews, onboarding and exit interviews, and the Idea Lab, our internal space for developing improvement ideas. In addition, whistleblowing arrangements provide a secure option for confidential reporting, with safeguards ensuring confidentiality and prohibiting retaliation (Channels for Raising Concerns and Addressing Impacts).

Creating a Safe and Healthy Workplace

In line with ESRS 2, Dr. Schär reports on all categories of the workforce. **Understanding impacts, risks and opportunities** includes permanent and temporary employees, full-time and part-time staff, interns, agency workers and self-employed collaborators. Dr. Schär recognises that business resilience is closely linked to fair working conditions, workforce wellbeing and safe workplaces. Material matters include equal opportunities and non-discrimination, dignity at work (including prevention of harassment and violence), appropriate working time and remuneration, privacy, and access to training and development.

Within this context, Dr. Schär also recognises that certain roles - particularly in production - may involve higher physical and operational risks than office-based roles. **Protecting groups potentially exposed to higher risks** is addressed through established health and safety practices, including appropriate PPE, safety audits, machinery controls and training. For the 2023–2024 reporting period, the company recorded zero fatalities and zero cases of recordable work-related ill health.

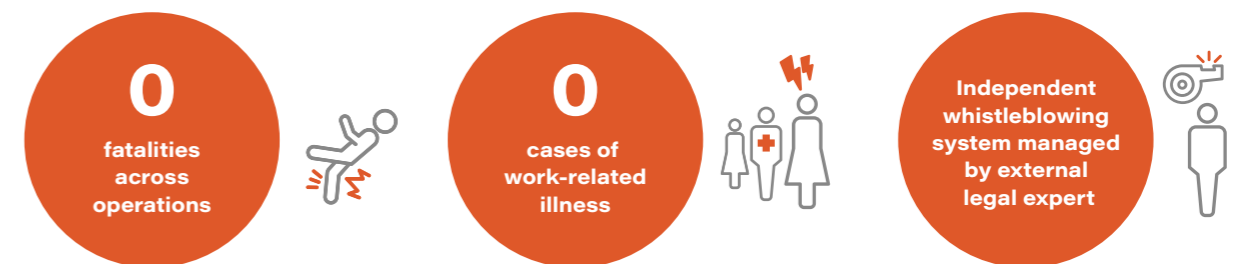
Transparency is an important element of how we manage workforce topics. **Workforce composition and transparency** are ensured through disclosures on workforce size and composition, workers who are not employees, and ESRS tables covering workforce characteristics. Reporting includes headcount and average workforce data, with breakdowns by gender and country where required by ESRS thresholds.

Fostering a Supportive and Inclusive Work Environment

Dr. Schär also provides information on workforce representation. **Social dialogue and collective bargaining** disclosures reflect the extent of workforce coverage and the dialogue mechanisms in place. **Diversity metrics** further strengthen transparency on workforce composition and representation.

Employee wellbeing is also linked to benefits and protection measures. **Social protection and benefits** include reporting aligned with GRI 401-2 and GRI 401-3, covering benefits by location and parental leave arrangements. **Inclusion of persons with disabilities** is addressed through ESRS reporting on employment data. **Training and skills development** disclosures provide visibility on training hours and participation in performance and career development reviews.

Finally, health and safety is treated as a fundamental daily responsibility. **Health and safety** disclosures provide information on management system coverage, recordable accidents, fatalities and days lost due to work-related injuries and ill health.



EXTENDING RESPECT BEYOND OUR SITES

Dr. Schär's responsibility extends beyond its own workforce. **Protecting workers throughout the value chain** means ensuring that the expectations we apply internally—fair working conditions and equal treatment and respect for human rights—are also promoted across our supplier network.

ESRS S2 provides the framework for addressing impacts connected to workers in the upstream and downstream value chain. Dr. Schär integrates ethical requirements into supplier relationships through contractual expectations and monitoring practices. We primarily cooperate with suppliers that meet recognised international standards, including BRCGS, IFS, FSSC and SQF. Where certification requirements are not met, we conduct audits to assess working conditions, workforce safety and alignment with international human rights standards.



Through this approach, we aim to strengthen transparency, reduce social risks and build long-term relationships with suppliers who share our values. Responsible sourcing is treated not only as a compliance obligation, but as a foundation for ensuring that our products remain trustworthy and resilient in the long term.

BEING A RESPONSIBLE NEIGHBOUR WHEREVER WE OPERATE

“ We consider the local communities where we operate an essential part of our value chain and long-term success. ”

At Dr. Schär, our connection to the land goes far beyond production. We consider the local communities where we operate an essential part of our value chain and long-term success. Although ESRS standards allow companies of our size to omit detailed disclosures during the first reporting years, we chose to begin disclosing our approach now because transparency is the first step in strengthening trust.

Listening First: Community Voices in Our Strategy

Dr. Schär considers engagement with affected communities and civil society essential to understanding potential impacts and strengthening long-term relationships. In preparation for CSRD reporting, the company carried out a structured stakeholder engagement process in 2025 (31 March–29 April), using online surveys and interviews. The engagement process considered both stakeholders involved in operations and the broader value chain, including suppliers, internal stakeholders, business partners, consumers and representatives of local communities.

The perspectives collected were systematically analysed and contributed to internal decision-making processes. This dialogue helped confirm stakeholder expectations on relevant sustainability matters such as health and nutrition, responsible sourcing, product innovation and social inclusion.

Stakeholder engagement, a fundamental part of Dr. Schär's Double Materiality Assessment, **turns dialogue into priorities and resilience**. This process evaluates not only how operations impact society and the environment (Impact Materiality), but also how sustainability-related risks and opportunities may affect financial resilience (Financial Materiality).

The feedback gathered reinforced the company's approach and supported the refinement of priorities for the strategic outlook toward 2030. Managing IROs (Impact, Risk, Opportunity) therefore means ensuring that Dr. Schär's business model evolves in harmony with the needs and expectations of affected communities.

Our approach to **doing business with integrity and respect**, particularly when it comes to human rights and ethical business conduct, is aligned with ILO conventions,

the UN Declaration of Human Rights and OECD guidelines. The company operates in regions where the risk of direct impacts on indigenous peoples or civil rights is considered low, but it nonetheless upholds a principle of vigilance.

Dr. Schär prohibits corruption, bribery, extortion and fraud, and promotes fair competition and respect for trademark and patent rights. To date, no cases violating human rights have been recorded within direct operations or across the supply chain.

To create positive value where we operate Dr. Schär's community actions aim to prevent, mitigate and remediate potential impacts while creating positive value. Initiatives include:

- **Food solidarity and crisis response:** support for food banks across Europe (FEBA network) and the USA, including increased donations during emergency situations (e.g. Banco Alimentare della Lombardia during COVID-19).
- **Research and health inclusion:** support through the Dr. Schär Institute Award, enabling dietitians to develop community-based nutrition education projects.
- **Sustainable agriculture and minor crops:** long-term partnerships with farmers to promote cultivation of buckwheat, millet and sorghum, strengthening biodiversity, soil resilience and local economic stability.
- **Value chain transparency (“farm to fork”):** supplier audits and monitoring to ensure working conditions and human rights alignment.

These actions are embedded in daily operations and do not require extraordinary Capex or Opex allocations.

Measuring progress and strengthening accountability with effectiveness monitoring is supported through indicators linked to community initiatives, supplier assessments and grievance mechanisms. Dr. Schär tracks the scale of community investments, the volume of food recovered and distributed, supplier audits performed, corrective actions closed, and the utilisation of grievance channels such as whistleblowing systems.

Engagement with affected communities is supported through structured stakeholder dialogue and ongoing relationships with farmers, suppliers and partners. **Grievance channels** are available so stakeholders can raise concerns through contact forms, customer service channels and the Group whistleblowing platform.

The whistleblowing system is accessible in multiple languages and is managed with confidentiality safeguards. Reports are handled by an independent external lawyer to ensure fair and transparent review.

Dr. Schär's approach to health, **from prevention to shared social value**, is based on transforming community dialogue into concrete actions that support resilience and inclusion. Supporting sustainable agriculture, funding health education projects, and partnering with food banks are examples of how the company aims to contribute to long-term wellbeing in areas where it operates.

TRUST, SAFETY AND TRANSPARENCY FOR CONSUMERS

Dr. Schär recognises its responsibility is intrinsically linked to consumers and end-users. Many people rely on our products daily to manage specific dietary needs, which makes trust, transparency and safety fundamental. ESRS S4 provides the framework to disclose how impacts, risks and opportunities connected to consumers are managed, including product safety, access to reliable information, privacy in digital interactions and social inclusion.

With regard to **impacts, risks and opportunities for consumers**. Dr. Schär finds that positive impacts arise through safe, accessible and nutritionally appropriate products supported by clear labelling and continuous innovation in gluten-free and allergen-free foods. Potential negative impacts could arise from isolated incidents such as product defects, mislabelling or cross-contamination. These risks are managed through strict quality controls, transparent labelling standards, responsible marketing practices and audits across the supply chain.

Turning quality and safety into everyday practice is done through an Integrated Management System (IMS) aligned with recognised standards such as BRCGS, SQF and ISO to support consumer commitment. Dr. Schär applies HACCP principles and monitors the production chain “from field to consumer”, ensuring traceability and safety across the full value chain.

Monitoring effectiveness through complaints and feedback is embedded in routine quality management through complaint analysis, grievance system performance and consumer satisfaction monitoring. Feedback is collected through multilingual service channels and handled through documented processes to ensure timely remediation and continuous improvement.

As outlined under **resource allocation embedded in operations**, consumer-related actions are integrated into existing operational processes. Consequently, Dr. Schär reports N/A for current and future Capex and Opex allocated specifically to the ESRS S4 action plan.

Policies that protect consumer rights cover product safety and quality, transparent labelling, responsible marketing, and data protection, including GDPR compliance and alignment with ISO/IEC 27001 principles where relevant.

When it comes to **listening to consumers and integrating feedback** Dr. Schär engages with consumers through feedback channels such as surveys, product reviews, and direct communication platforms. Input is analysed and contributes to product development and quality assurance initiatives.

Consumers can raise concerns through contact forms, complaint handling teams, phone and email support, and social media engagement so that Dr. Schär can **address complaints and ensure remedy**. These mechanisms support early identification of issues, timely resolution and continuous improvement.

Ensuring product safety and responsible innovation is treated as an absolute priority. A global quality assurance system monitors the value chain through audits and certifications. Strict allergen management controls prevent cross-contamination, while accurate labelling and sensory testing strengthen product integrity and consumer trust.

Dr. Schär monitors and **tracks consumer-related metrics** through stakeholder engagement and feedback channels, including surveys, product reviews and direct interactions. The information collected is analysed and integrated into product development and quality improvement processes.



GOVERNANCE

Supporting Integrity, Accountability and Sustainable Decision-Making



GOVERNANCE

Supporting Integrity, Accountability and Sustainable Decision-Making

“ Leaders are expected to make the reasons behind decisions clear, consider different perspectives, and support a working environment where challenges and weaknesses can be addressed openly. ”

Governance is the foundation of **how Dr. Schär ensures responsible conduct and long-term resilience**. This chapter describes how our governance structure supports ethical business behaviour, compliance, risk management and effective internal controls, guaranteeing that sustainability-related topics are supervised at the appropriate level and consistently integrated into business decisions.

As a company operating in the food sector, we recognise that trust is built through reliability, transparency and clear accountability. For this reason, **our governance approach is designed to safeguard our reputation, ensure compliance in all markets where we operate, and support stable decision-making over time**. Narrative disclosures are complemented by the relevant ESRS and GRI references, demonstrating how governance topics are managed in practice.

Leading with Integrity: Business Conduct at the Core

ESRS G1 defines disclosure requirements related to business conduct, including corporate culture, supplier relationship management, and the prevention and detection of corruption and bribery. For Dr. Schär, **integrity is not only a matter of compliance but a daily commitment** that shapes how we lead, collaborate with business partners, and protect trust across our value chain.

Our approach is grounded in clear ethical principles and reinforced through internal policies, structured governance processes, and mechanisms that enable employees and stakeholders to raise concerns safely. Through this disclosure, we aim to demonstrate that responsible business conduct is embedded into the way Dr. Schär operates and makes decisions, rather than treated as a standalone compliance topic.

Seeing Risks Clearly: Impacts, Risks and Opportunities

Based on its materiality assessment and stakeholder engagement process, Dr. Schär has identified governance-related impacts, risks and opportunities (IROs) that are considered in strategic discussions. These matters are closely connected to our business model, influencing stakeholder trust, operational stability and long-term resilience.

The identified IROs are reviewed using defined time horizons to support structured planning and ensure that governance topics remain part of ongoing decision-making. In line with ESRS requirements, governance-related impacts and risks are addressed through relevant disclosure requirements and supported by integrated governance arrangements.

Turning Principles into Practice: Governance Policies and Controls

Dr. Schär promotes a leadership culture based on responsibility, transparency and constructive dialogue. Leaders are expected to make the reasons behind decisions clear, consider different perspectives, and support a working environment where challenges and weaknesses can be addressed openly. Training is provided to new managers to strengthen leadership capabilities and ensure alignment with company values.

Dr. Schär S.p.A. operates under a **traditional governance system, with a Board of Directors and a Board of Statutory Auditors**. The governance structure is supported by appointed attorneys (“procuratori”) with specific delegated powers, including responsibilities covering finance, sales, production, food safety and product quality (MDR-P_03). These governance arrangements contribute to clear accountability and operational oversight.

The company integrates relevant third-party standards supporting its sustainability focus (MDR-P_04), including ISO 9001:2015, ISO 14001:2015, ISO 45001:2018, BRCGS, BRCGS-GFCP, BRCGS-AB, RSPO, Rainforest Alliance and AIC. These standards strengthen governance by reinforcing structured procedures, auditability and continuous improvement practices across key operational areas.

Stakeholder interests are taken into account through internal processes that support engagement and alignment with corporate values (MDR-P_05). Policies are made accessible to internal and external stakeholders through structured communication channels, onboarding and training processes, supplier documentation and website disclosure where applicable.

Making Governance Work Day by Day: Actions and Implementation

Dr. Schär supports the implementation of its governance framework through structured communication and training processes (MDR-A_01–03). The principles of the organisational model are shared internally and externally to promote a consistent culture of legality and transparency, not only among employees but also among collaborators and other parties working with the company under contractual relationships.

The organisational model is made accessible through workplace communication channels, publication on the company intranet, and availability through the corporate website. Training programmes are delivered through e-learning modules and in-person sessions, supported by questionnaires and documentation confirming participation. Governance information is also shared with corporate bodies, new hires and external stakeholders such as suppliers and financial institutions, supporting consistent awareness and accountability over time.



Monitoring What Matters: Internal Control and Effectiveness

Dr. Schär maintains an internal control system designed to provide reasonable assurance regarding the achievement of key objectives, including the effectiveness and efficiency of operations, compliance with applicable laws, reliability of financial reporting, safeguarding of company assets, protection of product safety and quality, protection of consumer health, workplace safety, and environmental protection (MDR-M_01–03).

These controls are aligned with the company's fundamental values and extend across different levels of the organisation. They are supported through the "Sistema di Gestione Integrata" (IMS), which consolidates procedures and verification processes linked to relevant standards such as ISO 9001 (quality management), ISO 14001 (environmental management) and BRCGS (food safety). This integrated structure supports consistency, traceability and ongoing oversight across both operational and sustainability-related performance.

Resources Embedded in Operations

As governance-related actions are embedded within standard operational processes, Dr. Schär reports N/A for both current and future Capex and Opex allocated specifically to the governance action plan (Table MDR 1 / MDR-T).

Living Our Values Every Day: Culture and Conduct

Dr. Schär promotes its corporate culture through shared values, leadership commitment, employee development and open communication. Business conduct policies are designed to ensure fair and transparent behaviour across all markets where the Group operates.

To support accountability, **Dr. Schär has established confidential reporting channels**, including a whistleblowing platform, supported by clear internal procedures for review and investigation (G1-1_02). Safeguards are in place to protect whistleblowers and prevent retaliation, ensuring that reports can be raised securely and handled fairly..

The whistleblowing system is applied across all offices worldwide and is accessible through the company website, allowing reports to be submitted through a dedicated digital platform. Internal processes support prompt and objective investigation of business conduct incidents, including corruption and bribery-related concerns. This strengthens trust and ensures that potential misconduct can be addressed early, transparently and consistently.

Building Trust Through Responsible Supplier Relationships

Dr. Schär manages supplier relationships through structured policies and processes designed to ensure reliability, transparency and responsible business conduct.

This includes supplier payment conditions and receivables management guidelines (G1-2_01), supporting liquidity oversight, risk transparency and consistent financial processes. A third-party supplier accreditation process is also in place, defining the checks and approval requirements applied to new trading goods suppliers to ensure that Dr. Schär requirements are met before cooperation begins.

In addition, services and relationships between and with related parties are governed by a transfer pricing policy, the "Cost Sharing Agreement", which is evaluated, discussed, reviewed and approved annually.

Protecting Integrity: Preventing Corruption and Bribery

Dr. Schär operates according to international labour and social standards and aligns its business conduct with ILO conventions, the UN Declaration of Human Rights and the OECD Guidelines for Multinational Enterprises. The company promotes fair working conditions and observes all applicable regulations and prohibitions related to corruption, bribery, fraud and extortion.

As part of its integrity framework, Dr. Schär maintains a whistleblowing system that allows shortcomings and misconduct to be reported securely. The management of this channel is entrusted to an independent external office responsible for receiving reports, ensuring confidentiality, protecting whistleblowers against retaliation, conducting investigations and reporting outcomes to the CPO and CEO.

Training has been organised to inform department leaders and employees, reinforcing awareness of anti-corruption and anti-bribery expectations. This contributes to prevention through a shared culture of accountability, where employees are empowered to recognise and report misconduct early.

Confirmed Incidents and Transparency in Reporting

During the reporting period 2023–2024, Dr. Schär did not register confirmed incidents of corruption. This is reflected in the GRI 205-3 disclosure table, which reports zero confirmed incidents from 2021 to 2024, including no dismissals or disciplinary actions, no contract terminations linked to corruption, and no public legal cases.

No incidents of corruption can be confirmed for Dr. Schär AG, but not for subsidiaries, as a group-wide compliance management system is not currently in place. This highlights an important governance consideration for the coming reporting cycles, particularly in view of CSRD and ESRS requirements that increase expectations around group-wide data consistency and control.

ANNEX

- Key Figures
- ESRS and GRI Content Index
- Glossary & Acronyms



KEY FIGURES

GENERAL INFORMATION

ESRS 2 Reporting perimeter (2023–2024)						
Continent/Region	Country	Location	Production plant	Office	Employees	Type of structure
Europe	Italy	Burgstall / Postal	✓	✓	710+	Headquarters and production plant
Europe	Italy	Laives	✓			Production plant
Europe	Italy	Trieste		✓		R&D Centre
Europe	Italy	Borgo Valsugana	✓	✓		Production plant & head office
Europe	Germany	Dreihausen	✓	✓	390+	Production plant & head office
Europe	Germany	Apolda	✓			Production plant
Europe	Germany	Ahrensburg		✓		Office
Europe	Spain	Alagón	✓	✓	145	Head office and production plant
Europe	United Kingdom	Warrington		✓	95	Head office
Europe	United Kingdom	Glasgow	✓			Production plant
Europe	Austria	Klagenfurt	✓	✓	60	Production plant
Europe	France	Lyon		✓	40+	Head office
Europe	Sweden	Falun		✓	20+	Production plant (from 2024)
Europe	Sweden	Stockholm	✓	✓		Marketing and R&D office
North America	USA	Swedesboro	✓	✓	185	Head office (from March 2023) and Production plant
North America	USA	Lyndhurst		✓		Head office (until February 2023)
South America	Brazil	Curitiba		✓	60	Head office
South America	Brazil	Campo Largo	✓			Production plant
South America	Argentina	Buenos Aires		✓	5+	Head office
Western Asia	Turkey	Istanbul	✓	✓	45+	Production plant & head office

GOV-11		Number of board members broken down by diversity aspect			
		2021	2022	2023	2024
Gender	Male	6	6	6	5
	Female	0	0	0	1
	Diverse	0	0	0	0
Age	<30 years old	0	0	0	0
	30 - 50 years old	1	1	1	1
	over 50 years old	5	5	5	5

GOV-12		Number of board members
		2024
Total		6
Number of independent board members		0
The percentage of independent board members		0%

Board members are 6: CEO; CMO; CPO; CFO; CSO; COO. All members are also part of the company's executive team.

ESRS 2 SBM-3		Material topics/IROs summary
Materiality results 2022/2023	Materiality results 2024/2025	ESRS topics ESRS 2 - General Disclosures ESRS 2 - Minimum Disclosure Requirements (MDR)
Material and strategic	Material and strategic	E1 - Climate Change
Material	Material	E2 - Pollution
Material	Material	E3 - Water and Marine Resources
Material and strategic	Material and strategic	E4 - Biodiversity and Ecosystems
Material and strategic	Material and strategic	E5 - Resource Use and Circular Economy
Material and strategic	Material and strategic	S1 - Own Workforce
Not material	Material	S2 - Workers in the Value Chain
Not material	Material	S3 - Affected Communities
Material	Material	S4 - Consumers and End-users
Material	Material	G1 - Business Conduct

ENVIRONMENT

E1-5 Energy consumption and mix		
AR 34 (Application Requirement paragraph 34 within the ESRS E1)	Base year 2023	2024
(1) Fuel consumption from coal and coal products (MWh)	-	-
(2) Fuel consumption from crude oil and petroleum products (MWh)	228,38	158,05
(3) Fuel consumption from natural gas (MWh)	36.059,78	37.551,54
(4) Fuel consumption from other fossil sources (MWh)	12.522,26	13.730,60
(5) Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	7.404,72	7.404,72
(6) Total fossil energy consumption (MWh) (calculated as the sum of lines 1 to 5)	56.215,14	60.510,01
Share of fossil sources in total energy consumption (%)	66%	67%
(7) Consumption from nuclear sources (MWh)	2%	2%
Share of consumption from nuclear sources in total energy consumption (%)	228,38	158,05
(8) Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (MWh)	-	-
(9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	27.150,15	27.041,43
(10) The consumption of self-generated non-fuel renewable energy (MWh)	364,16	771,54
(11) Total renewable energy consumption (MWh) (calculated as the sum of lines 8 to 10)	27.514,30	27.812,97
Share of renewable sources in total energy consumption (%)	32%	31%
Total energy consumption (MWh) (calculated as the sum of lines 6, 7 and 11)	85.809,77	90.499,70

E1-6 Gross Scopes and Total GHG emissions		
AR 48	2023	2024
Scope 1 GHG emissions		
Gross Scope 1 GHG emissions (tCO2eq)	11.779	12.295
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)	-	-
Scope 2 GHG emissions		
Gross location-based Scope 2 GHG emissions (tCO2eq)	10.789	11.040
Gross market-based Scope 2 GHG emissions (tCO2eq)	4.868	7.141
Significant scope 3 GHG emissions		
Total Gross indirect (Scope 3) GHG emissions (tCO2eq)	220.903	258.598
Total GHG emissions *	22.090	25.860
Total GHG emissions (location-based) (tCO2eq)	265.561	307.792
Total GHG emissions (market-based) (tCO2eq)	259.640	303.894
<i>*The safety margin of 10% serves to compensate for average values in emission factors and error quotients in data collection. It is not used to round up the missing data records in Scope 3.</i>		
GHG intensity per production volume (tons)		
Total GHG emissions (location-based) per production volume (tCO2eq/ t product)	3,5	3,7
Total GHG emissions (market-based) per production volume (tCO2eq/ t product)	3,4	3,6

GRI 13.5		Regenerative approach			
	Unit	2021	2022	2023	2024
Corn	scoring*	0.6	0.9	0.7	0.7
Rice	scoring*	0.5	0.7	0.4	0.4
Millet	scoring*	0.9	1.0	0.9	0.9
Buckwheat	scoring*	0.8	0.8	0.9	0.9
Sorghum	scoring*	0.9	1.0	0.9	0.9
Oat	scoring*	0.5	0.7	n.a	n.a

* On sustainable farming practices, we developed metrics to measure the success of our endeavours on a biannual basis. Under this self-assessment system, both Dr. Schär and the farmers who supply us raw materials have defined responsibilities, based on the technical implementation, extracted from FAO Principles linked here <https://www.fao.org/3/I9900EN/i9900en.pdf>. When an objective is successfully implemented, it receives a score of 1. If not, it scores 0. These scores are then aggregated to generate a mean grade, ranging from 0.0 to 1.0. A mean grade of 0.3 signifies that actions are poorly implemented, 0.6 indicates adequate implementation, and 0.9 reflects an excellent implementation.

GRI 305-7		Significant air emissions category*			
	Unit	2021	2022	2023	2024
NH3	kg	160.442	152.806	115.146	111.528
CH4	kg	559.546	492.677	389.684	322.815
N2O	kg	6.739	6.315	4.978	4.778

* European sites, excluded Korsnas and Glasgow, for Dr. Schär supply chain cultivated grains.

Note: During the production process, the pollutant is generated and not used. Emissions are estimated on the basis of contracted hectares and involved crops.

E 3-4 GRI 303-5		Water consumption (total)*	
	Unit	2023	2024
Water consumed from all areas	m ³	75.576	89.001

* of own production

E 3-4 GRI 303-4		Water discharge*				
	Unit	2021	2022	2023	2024	
Water discharge to surface water	Total water withdrawal from all areas	m ³	8.020	13.754	8.439	6.614
	Total water withdrawal only from areas with water stress or from sensitive locations	m ³	0	0	0	0

* European sites, excluded Korsnas and Glasgow, for Dr. Schär supply chain cultivated grains.

E 3-4 GRI 303-5		Water consumption by significant geographic areas*	
	Unit	2023	2024
Italy	m ³	43.494	49.023
Rest of Europe	m ³	20.305	29.558
Austria	m ³	0	0
Germany	m ³	6.926	6.099
Spain	m ³	13.379	23.459
Rest of the World	m ³	11.777	10.420
Brazil	m ³	1.692	1.983
USA	m ³	10.085	8.437
Scotland	m ³	0	580
Sweden	m ³	0	1.327
Total water consumed	m³	75.576	89.001

* of own production

E 3-4 GRI 303-3		Water withdrawal*				
	Unit	2021	2022	2023	2024	
Total water withdrawal	Total water withdrawal from all areas	m ³	59.011	52.012	41.196	25.779
	Total water withdrawal only from areas with water stress or from sensitive locations	m ³	0	0	0	8.619

* European sites, excluded Korsnas and Glasgow, for Dr. Schär supply chain cultivated grains.

E 3-4 GRI 303-5		Water consumption*				
	Unit	2021	2022	2023	2024	
Water consumption from all areas	Total water withdrawal from all areas	m ³	50.991	38.258	32.757	27.784
	Total water withdrawal only from areas with water stress or from sensitive locations	m ³	0	0	0	0

* European sites, excluded Korsnas and Glasgow, for Dr. Schär supply chain cultivated grains.

E 5-5 GRI 306-3		Waste produced*			
	Unit	2021	2022	2023	2024
Hazardous waste	t	30,24	26,40	17,31	18,96
Non-hazardous waste	t	6.225,05	7.049,61	7.502,90	8.432,63
Total waste produced	t	6.255,30	7.076,01	7.520,21	8.451,59

Waste produced by significant geographic areas					
	Unit	2021	2022	2023	2024
Italy	t	3.002,99	3.137,37	2.362,02	2.262,66
Europe	t	3.093,79	3.818,46	3.680,28	4.487,11
Austria	t	94,16	125,04	156,66	190,07
Germany	t	2.444,77	2.895,53	2.899,40	2.558,48
Spain	t	554,86	797,89	624,22	1.696,55
Sweden	t	-	-	-	42,00
Rest of the World	t	128,27	93,68	1.477,91	1.743,82
Brazil	t	21,34	24,44	24,32	26,11
USA	t	106,93	69,24	1.449,65	1.705,11
Turkey	t	/	/	3,94	12,60
Total waste produced	t	6.225,05	7.049,51	7.520,21	8.493,59

* of own production

GRI 301-1		1/2 Raw materials used by weight or volume			
Materials	Unit	2021	2022	2023	2024
Raw materials	kg	58.150.877	62.508.774	57.500.842	64.402.499
From renewable sources					
Europe		49.465.163	53.719.532	52.378.276	57.939.822
Aroma	kg	21.894	23.374	6.688	10.020
Cocoa products	kg	436.150	410.893	355.638	390.589
Cereals	kg	1.999.828	2.019.887	1.656.803	2.019.291
Corn	kg	18.913.428	20.969.833	20.619.213	22.886.491
Egg	kg	533.808	594.860	726.236	868.228
Fats	kg	2.439.589	2.604.219	2.565.173	2.957.500
Fiber	kg	2.421.407	2.500.814	2.451.804	2.818.217
Fruits	kg	121.658	120.173	65.585	110.963
Meat products	kg	771.026	797.982	598.544	754.096
Milk/whey	kg	991.115	1.082.789	951.883	1.239.830
Pasta	kg	140.535	187.655	153.046	198.694
Pasta gluten free	kg	3.980	4.300	6.000	2.208
Potato	kg	771.259	579.918	563.393	724.544
Raising agent	kg	1.920.560	2.478.235	1.861.448	718.362
Rice	kg	9.822.922	10.666.498	9.839.683	10.950.318
Seafood	kg	37.220	56.871	28.780	39.961
Soy	kg	1.347.472	1.199.320	1.301.140	1.272.090
Spices	kg	5.683	5.304	7.220	15.000
Sugar/sweeteners	kg	2.130.543	2.329.993	3.392.090	3.844.655
Thickeners	kg	1.057.769	1.100.266	1.236.030	1.483.888
Tapioca	kg	192.000	192.000	301.465	275.740
Various	kg	1.419.948	1.697.091	1.489.558	1.748.723
Vegetables	kg	1.321.628	1.461.633	1.272.791	1.512.709
Vitamins	kg	1.445	1.500	-	30.600
Wheat	kg	642.290	634.118	928.065	1.067.100

GRI 301-1		2/2 Raw materials used by weight or volume			
Materials	Unit	2021	2022	2023	2024
From renewable sources					
Rest of World		8.685.713,58	8.789.242,79	5.122.565,70	6.462.676,71
Aroma	kg	477	735	263	-
Cocoa products	kg	1.549	2.000	775	1.338
Cereals	kg	431.292	318.530	251.280	271.101
Corn	kg	2.230.862	2.243.490	1.252.298	2.111.005
Egg	kg	13.764	19.293,80	12.939	21.435
Fats	kg	290.134	376.444	185.352	324.860
Fiber	kg	659.324	762.110	208.691	358.003
Fruits	kg	-	-	5.440	12.940
Meat products	kg	-	-	-	-
Milk/whey	kg	3.102	2.470	1.626	1.250
Pasta	kg	-	-	-	-
Pasta gluten free	kg	-	-	-	-
Potato	kg	1.644	779	19.425	52.262
Raising agent	kg	161.110	176.559	111.920	138.207
Rice	kg	3.317.045	3.464.205	1.942.422	1.645.294
Seafood	kg	-	-	-	-
Soy	kg	229.393	150.240	19.268	38.480
Spices	kg	7.745	5.546	353	-
Sugar/sweeteners	kg	795.327	751.213	428.356	432.023
Thickeners	kg	334.225	382.157	328.685	390.590
Tapioca	kg	-	-	157.250	392.250
Various	kg	187.210	123.151	192.104	271.634
Vegetables	kg	1.530	1.265	116	-
Vitamins	kg	19.975	9.050	4.000	-
Wheat	kg	-	-	-	-

GRI 301-3		Reclaimed products and their packaging materials			
	Unit	2021	2022	2023	2024
Products sold					
Bread Glutenfree	sales units	116.768.543	124.770.799	130.793.510	140.456.747
Bread Substitutes Glutenfree	sales units	11.609.231	11.476.546	11.513.560	17.291.982
Cakes Glutenfree	sales units	7.956.966	8.427.380	10.274.727	12.650.419
Biscuits/Sweets Glutenfree	sales units	26.111.432	26.894.353	28.550.269	32.018.232
Pasta Glutenfree	sales units	5.868.948	5.776.789	5.444.429	6.892.994
Snacks Glutenfree	sales units	36.375.296	38.235.631	40.876.080	44.333.168
Mixes Glutenfree	sales units	11.449.150	12.251.748	13.032.978	16.580.177
Cereals Glutenfree	sales units	3.635.769	4.005.914	4.554.175	6.401.844
Frozen Bread Glutenfree	sales units	5.775.519	6.401.248	7.345.700	9.600.571
Frozen Sweets Glutenfree	sales units	1.151.927	1.265.167	1.321.418	1.541.733
Frozen Pizza Glutenfree	sales units	4.123.211	4.422.155	5.085.001	5.502.980
Frozen Convenience Foods Glutenfree	sales units	4.958.516	5.441.515	5.729.782	6.195.703
Frozen Pastry Glutenfree	sales units	2.194.794	2.352.311	2.469.649	2.577.835
Ambient Pizza Glutenfree	sales units	3.410.778	4.031.622	4.689.171	5.174.760
Chilled Pasta Glutenfree	sales units	26.701	0	0	0
Chilled Sweets Glutenfree	sales units	347.944	607.862	443.365	491.673
Total	sales units	241.764.725	256.361.040	272.123.817	307.710.819
Percentage of reclaimed products and their packaging materials		0%	0%	0%	0%

SASB FB-NB-410a.1		Packaging Lifecycle Management			
	Unit	2021	2022	2023	2024
Total weight of our packaging	kg	12.306.085	12.805.674	12.846.064	13.657.376
Percentage of our packaging made from recycled materials*	%	0%	0%	91%	90%
Percentage of our packaging made from renewable materials*	%	100%	100%	100%	100%
Percentage of our packaging that is recyclable, reusable and/or compostable*	%	85,7%	86,8%	82,8%	79,3%
Percentage of plastic primary packaging that is recyclable**	%	33,2%	35,6%	25,8%	19,5%

* The indicators cover both primary and secondary packaging

** This indicator is an elaboration of Dr Schaer, calculated considering only the primary packaging of our products.

Note: The reporting perimeter of this data does not include the country of Brasil and Turkey.

SOCIAL

S 1-6 GRI 2-7		1/3 Size and composition of workforce			
Size of workforce	Unit	2021	2022	2023	2024
a. Total workforce:	no.	1.412	1.539	1.726	1.786
- of which men	no.	794	878	995	1.030
- of which men (%)	%	56%	57%	58%	58%
- of which women	no.	618	661	731	756
- of which women (%)	%	44%	43%	42%	42%
b. Workforce by type of contract and gender					
Permanent contract	no.	1.291	1.398	1.626	1.699
- of which men	no.	746	817	938	983
- of which women	no.	545	581	688	716
Temporary contract	no.	121	141	100	87
- of which men	no.	48	61	57	47
- of which women	no.	73	80	43	40
Total contracts	no.	1.412	1.539	1.726	1.786
- of which men	no.	794	878	995	1030
- of which women	no.	618	661	731	756
Full-time contract	no.	1.279	1.397	1.580	1.630
- of which men	no.	780	863	979	1.009
- of which women	no.	499	534	601	621
Part-time contract	no.	133	142	146	156
- of which men	no.	14	15	16	21
- of which women	no.	119	127	130	135
Part-time + Full-time	no.	1.412	1.539	1.726	1.786
Percentage of part-time	%	9%	9%	8%	9%
c. Workforce by type of contract and geographic area					
Italy	no.	658	704	713	722
Permanent contract	no.	578	603	645	668
Temporary contract	no.	80	101	68	54
Full-time contract	no.	583	620	631	636
Part-time contract	no.	75	84	82	86
Number of non-guaranteed hours employees	no.	0	0	0	0

S 1-6 GRI 2-7		2/3 Size and composition of workforce			
Size of workforce	Unit	2021	2022	2023	2024
c. Workforce by type of contract and geographic area					
Europe	no.	547	608	703	755
Austria	no.	40	42	40	48
Permanent contract	no.	39	42	40	47
Temporary contract	no.	1	0	0	1
Full-time contract	no.	38	41	40	47
Part-time contract	no.	2	1	0	1
Number of non-guaranteed hours employees	no.	0	0	0	0
Germany	no.	343	371	380	374
Permanent contract	no.	323	345	359	359
Temporary contract	no.	20	26	21	15
Full-time contract	no.	303	329	334	323
Part-time contract	no.	40	42	46	51
Number of non-guaranteed hours employees	no.	0	0	0	0
Spain	no.	112	131	145	203
Permanent contract	no.	101	122	138	195
Temporary contract	no.	11	9	7	8
Full-time contract	no.	108	126	139	195
Part-time contract	no.	4	5	6	8
Number of non-guaranteed hours employees	no.	0	0	0	0
France	no.	23	34	43	50
Permanent contract	no.	18	31	41	43
Temporary contract	no.	5	3	2	7
Full-time contract	no.	17	31	40	47
Part-time contract	no.	6	3	3	3
Number of non-guaranteed hours employees	no.	0	0	0	0
United Kingdom	no.	29	30	95	80
Permanent contract	no.	27	29	93	79
Temporary contract	no.	2	1	2	1
Full-time contract	no.	25	27	89	75
Part-time contract	no.	4	3	6	5
Number of non-guaranteed hours employees	no.	0	0	95	80

S 1-6 GRI 2-7		3/3 Size and composition of workforce			
Size of workforce	Unit	2021	2022	2023	2024
c. Workforce by type of contract and geographic area					
Rest of the World	no.	207	227	262	254
Brazil	no.	47	60	67	57
Permanent contract	no.	46	59	67	57
Temporary contract	no.	1	1	0	0
Full-time contract	no.	47	60	67	57
Part-time contract	no.	0	0	0	0
Number of non-guaranteed hours employees	no.	0	0	0	0
Argentina	no.	6	6	6	6
Permanent contract	no.	6	6	6	6
Temporary contract	no.	0	0	0	0
Full-time contract	no.	5	5	5	5
Part-time contract	no.	0	0	1	1
Number of non-guaranteed hours employees	no.	0	0	0	0
USA	no.	118	125	189	166
Permanent contract	no.	117	125	189	166
Temporary contract	no.	1	0	0	0
Full-time contract	no.	117	122	187	166
Part-time contract	no.	1	3	2	0
Number of non-guaranteed hours employees	no.	0	0	0	0
Turkey	no.	35	35	0	0
Permanent contract	no.	35	35	47	54
Temporary contract	no.	0	0	0	0
Full-time contract	no.	35	35	47	54
Part-time contract	no.	0	0	0	0
Number of non-guaranteed hours employees	no.	0	0	0	0
Russia	no.	1	1	0	0
Permanent contract	no.	1	1	1	1
Temporary contract	no.	0	0	0	0
Full-time contract	no.	1	1	1	1
Part-time contract	no.	0	0	0	0
Number of non-guaranteed hours employees	no.	0	0	0	0
Sweden	no.	0	0	0	25
Permanent contract	no.	-	-	-	24
Temporary contract	no.	-	-	-	1
Full-time contract	no.	-	-	-	24
Part-time contract	no.	-	-	-	1
Number of non-guaranteed hours employees	no.	-	-	-	25

GRI 2-8		Workers who are not employees			
Workers	Unit	2021	2022	2023	2024
Temporary staff rate	hours	22,9%	25,7%	23,6%	18,3%
Total number of self-employed persons	hours	0	0	57	67

S1-6 1		Countries with at least 50 or more employees representing at least 10% of its total number of employees						
	Total number of male employees by headcount at the end of the reporting period		Total number of female employees by headcount at the end of the reporting period		Total number of divers employees by headcount at the end of the reporting period		Total number of employees by headcount at the end of the reporting period	
	2023	2024	2023	2024	2023	2024	2023	2024
Italy	417	429	296	293	0	0	713	722
Germany	241	232	139	142	0	0	380	374
US	107	0	82	0	0	0	189	0
Spain	0	97	0	106	0	0	0	203
Total	765	758	517	541	0	0	1.282	1.299

S1-6 2		Countries with at least 50 or more employees representing at least 10% of its total number of employees						
	Average number of male employees by headcount during the reporting period		Average number of female employees by headcount during the reporting period		Average number of divers employees by headcount during the reporting period		Average number of employees by headcount during the reporting period	
	2023	2024	2023	2024	2023	2024	2023	2024
Italy	412	425	295	294	0	0	707	719
Germany	242	238	138	141	0	0	380	379
US	82	0	64	0	0	0	146	0
Spain	0	81	0	92	0	0	0	173
Total	736	744	497	527	0	0	1.233	1.271

S1-6 3		Characteristics of the undertaking's employees				
		Italy	Germany	US	Spain	Total
Total number of male permanent employees at the end of the reporting period	2023	378	229	107	0	714
	2024	393	223	0	95	761
Total number of female permanent employees at the end of the reporting period	2023	267	130	82	0	479
	2024	275	136	0	103	514
Total number of divers permanent employees at the end of the reporting period	2023	0	0	0	0	0
	2024	0	0	0	0	0
Total number of permanent employees at the end of the reporting period	2023	645	359	189	0	1.193
	2024	668	359	0	198	1.225
Total number of male temporary employees at the end of the reporting period	2023	39	12	0	0	51
	2024	36	9	0	2	47
Total number of female temporary employees at the end of the reporting period	2023	29	9	0	0	38
	2024	18	6	0	3	27
Total number of divers temporary employees at the end of the reporting period	2023	0	0	0	0	0
	2024	0	0	0	0	0
Total number of temporary employees at the end of the reporting period	2023	68	21	0	0	89
	2024	54	15	0	5	74

S1-8 1		Collective bargaining coverage and social dialogue	
		Data	Country
Total Number of Employees covered by collective bargaining agreements		1.014	BR, IT, AT, FR, ES, SW, AR
Total Number of Employees not covered by collective bargaining agreements		746	DE, UK, TR, US
Total Number of Employees		1.760	
Percentage of total employees covered by collective bargaining agreements		58%	

Data Year 2024

S1-8 4 Collective bargaining coverage and social dialogue	
Data	
The extent to which the working conditions and terms of employment of non-employees in its own workforce are determined or influenced by collective bargaining agreements.	We estimate the extent to which the working conditions and terms of employment of non-employees within our own workforce are determined or influenced by collective bargaining agreements to be very high. This reflects our commitment to aligning employment practices with negotiated standards, even for individuals who are not directly employed but contribute to our operations.
Estimate of the coverage rate	62%

Data Year 2024

S1-8 5 Collective bargaining coverage and social dialogue			
Collective Bargaining Coverage		Social dialogue	
Coverage rate	Employees - EEA for countries with at least 50 or more employees representing at least 10% of its total employees	Employees - Non-EEA for regions with at least 50 or more employees representing at least 10% of its total employees	Workplace representation (EEA only) for countries with at least 50 or more employees representing at least 10% of its total employees
0 - 19 %		Brazil, Argentina	
20 - 39 %			
40 - 59 %			
60 - 79 %	Italy, Spain		
80 - 100 %			Italy, Germany, Spain

Data Year 2024

S1-9 1 Diversity metrics: top management	
Total number of people by headcount at top management level	53
Total number of male persons by headcount at top management level	37
Total number of female persons by headcount at top management level	16
Percentage of male persons by headcount at top management level	70%
Percentage of female persons by headcount at top management level	30%

Data Year 2024

S1-9 2 Diversity metrics: age groups			
Age groups	Total number by head counts	Percentage	
Under 30 years old	0	0	
30-50 years old	43	81%	
Over 50 years old	10	19%	
Total	53	100%	

Data Year 2024

S1-13 1 Employees by headcount		
	2023	2024
Total number of employees by headcount	1.760	1.795
Total number of male employees that participated in regular performance and career development reviews	1.013	1.034
Total number of female employees that participated in regular performance and career development reviews	747	761
Total number of divers employees that participated in regular performance and career development reviews	0	0

S1-13 2 Number of training hours		
	2023	2024
Total number of training hours	66.911	75.092
Total number of training hours for male employees	40.909	42.638
Total number of training hours for female employees	15.554	14.682
Total number of training hours for divers employees	/	/
Average number of training hours for employees, regardless of gender	38,02	42,67
Average number of training hours for male employees	40,38	42,09
Average number of training hours for female employees	20,82	19,65

S1-13 3 Employees by category					
Employee category	Total number of employees in that category	Total number of employees in that category that participated in regular performance and career development	Total number of training hours for employees in that category	Percentage of employees that participated in regular performance and career development	Average number of training hours per employee in the category
Level 0 - Group Executive Board	6	6	92	100%	15,3
Level 1 - Senior Manager	53	53	9.189	100%	173
Level 2 - Manager	93	93	2.022	100%	22
Level 3 - Team Leader	167	167	9.312	100%	56
Level 4 - Employees	1.477	1.477	61.648	100%	42

Data Year 2024

S1-14.1 Health and safety metrics: coverage

	2023	2024
Total number of employees by headcount	1.760	1.796
Total number of people in the company workforce who are covered by the undertaking's health and safety management system based on legal requirements and/or recognised standards or guidelines	1.760	1.796
Percentage of people in the company workforce who are covered by the undertaking's health and safety management system	100%	100%

S1-14.3 Health and safety metrics: accidents

	2023	2024
Total number of employees by headcount	1.760	1.796
Total number of recordable work-related accidents	83	61
Rate of recordable work-related accidents	5%	3%

S1-14.2 Health and safety metrics: fatalities

	2023	2024
Total number of fatalities as a result of work-related injuries in the own workforce	0	0
Total number of fatalities as a result of work-related ill health in the own workforce	0	0
Total number of fatalities as a result of work-related injuries for other workers working on undertaking's sites	0	0
Total number of fatalities as a result of work-related ill health for other workers working on undertaking's sites	0	0

S1-14.4 Health and safety metrics: days lost

	2023	2024
Number of days lost to work-related injuries and fatalities related to employees	1.338	1.003
Number of days lost to work-related ill health and fatalities from ill health related to employees	17.660	19.298
Total number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health related to employees	18.999	20.302

S1-12 Employment of persons with disabilities

Persons with disabilities	Employment contract type	Gender	Unit	2023	2024
Employees by employment contract	Permanent	Women	no.	17	20
		Men	no.	17	20
		Total	no.	34	40
	Temporary	Women	no.	3	2
		Men	no.	2	6
		Total	no.	5	8
	TOTAL		no.	39	48
Employees	Full-time	Women	no.	10	12
		Men	no.	16	20
		Total	no.	26	32
	Part-time	Women	no.	11	10
		Men	no.	2	6
		Total	no.	13	16
	TOTAL		no.	39	48

GRI 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees

Benefit category	Benefits provided by the Company to its full-time employees	Benefits for part-time workers too			
		Italy	2021	2022	2023
Life insurance	Provided in the national collective agreement	yes	yes	yes	yes
Health care	Various measures such as sports courses, fresh water and fruit, supplementary health insurance "Mutual Help" (BST and LFR) and "Fondo Fasa" (BVL and TRS)	yes	yes	yes	yes
Disability and invalidity coverage	Regulated by law in (INAIL), does not run via the employer	yes	yes	yes	yes
Parental leave	Legally regulated in Italy, additional time off possible	yes	yes	yes	yes
Retirement provision	Supplementary pension fund	yes	yes	yes	yes
Other	Subsidised canteen or full payment of lunch, free water, free frozen ready to eat meals for production staff, and many more	yes	yes	yes	yes
Germany					
Life insurance	Occupational pension provision is supported with a subsidy of 15% of the investment sum	yes	yes	yes	yes
Health care	Discount at local swimming pool, rental bike "JobRad", fruit basket	yes	yes	yes	yes
Disability and invalidity coverage	Is regulated by law in Germany, does not run via the employer	yes	yes	yes	yes
Parental leave	Legally regulated in Germany, additional special leave day for birth of child	yes	yes	yes	yes
Retirement provision	Bonus on retirement incl. aperitif and farewell, furthermore invitation to all company parties (summer and Christmas parties)	yes	yes	yes	yes
Other	Subsidised or free canteen (at our site in DH), Free coffee/ 1 coffee per day, free water, free glutenfree frozen meals, Christmas gifts, Christmas and holiday bonuses, extra days off for births, weddings, special occasions, etc.	yes	yes	yes	yes

GRI 401-3		Parental leave and return to work			
Type	2021	2022	2023	2024	
Number of employees who returned to work in the reporting period after parental leave ended					
Number of employees who returned after their maternity leave ended	24	40	44	42	
Number of employees who returned after their paternity leave ended	5	12	22	23	
Total	29	52	66	65	
Number of employees who returned to work after parental leave ended that were still employed 12 months after their return to work					
Number of employees retained 12 months after returning to work following a period of maternity leave	23	39	44	42	
Number of employees retained 12 months after returning to work following a period of paternity leave	5	12	22	23	
Total	28	51	66	65	
Return to work rate					
Women	92%	93%	95%	100%	
Men	100%	100%	91%	100%	
Total	97%	98%	94%	100%	
Retention rate					
Women	96%	95%	100%	100%	
Men	100%	100%	100%	100%	
Total	97%	96%	100%	100%	

GOVERNANCE

GRI 405-1		1/4 Diversity of governance bodies and employees				
Board of directors by gender and age		2021	2022	2023	2024	
Directors as of 31st December by age	Women	< 30 years old	0	0	0	0
		between 30 and 50 years old	0	0	1	1
		> 50 years old	0	0	0	0
		Total women directors	0	0	1	1
	Men	< 30 years old	0	0	0	0
		between 30 and 50 years old	1	1	0	1
		> 50 years old	5	5	5	4
Total men directors		6	6	5	5	
TOTAL		6	6	6	6	

GRI 405-1		2/4 Diversity of governance bodies and employees				
Senior management team by gender and age group		2021	2022	2023	2024	
Senior managers as of 31st December by age	Women	< 30 years old	0	0	0	0
		between 30 and 50 years old	7	7	7	7
		> 50 years old	5	5	8	9
		Total women senior manager	12	12	15	16
	Men	< 30 years old	0	0	1	1
		between 30 and 50 years old	23	22	17	17
		> 50 years old	15	17	22	18
		Total men senior manager	38	39	40	36
TOTAL		50	51	55	52	

GRI 405-1		3/4 Diversity of governance bodies and employees							
Employees by employment category and gender		2021		2022		2023		2024	
		Women	Men	Women	Men	Women	Men	Women	Men
Employees by employment contract as of 31st December	Executives (Board and directors)	11	37	11	38	16	38	17	35
	Managers (Level II and III)	85	115	86	115	112	159	111	158
	White collar (employees who are not executives, managers and blue collar)	273	144	301	180	295	190	307	219
	Blue collar	249	498	263	545	308	608	321	618
TOTAL		618	794	661	878	731	995	756	1030

GRI 405-1		4/4 Diversity of governance bodies and employees											
Employees by employment category and age group		2021			2022			2023			2024		
		<30	>30 <50	>50	<30	>30 <50	>50	<30	>30 <50	>50	<30	>30 <50	>50
Employees by employment contract as of 31st December	Executives (Board and directors)	0	33	15	0	34	15	1	25	34	0	26	31
	Managers (Level II and III)	30	147	23	33	143	25	7	190	68	6	190	68
	White collar (employees who are not executives, managers and blue collar)	86	252	79	108	289	84	70	321	94	102	325	99
	Blue collar	114	413	220	134	449	225	152	494	270	159	507	273
TOTAL		230	845	337	275	915	349	230	1030	466	267	1048	471

ESRS AND GRI CONTENT INDEX

ESRS CONTENT INDEX

Standard	Disclosure Requirement	Chapter / Paragraph	Page
----------	------------------------	---------------------	------

GENERAL INFORMATION

ESRS 2	BP-1	About our reporting	pp. 6–7
ESRS 2	BP-2	About our reporting	pp. 6–7
ESRS 2	GOV-1	Governance structure	pp. 30–31; p. 65
ESRS 2	GOV-2	Governance structure	pp. 30–31; p. 82
ESRS 2	GOV-3	Governance structure	pp. 30–31
ESRS 2	GOV-4	Governance and compliance	p. 29
ESRS 2	GOV-5	Governance and risk management	pp. 30–31
ESRS 2	SBM-1	General information	pp. 24–29; p. 64
ESRS 2	SBM-2	Stakeholder engagement	pp. 28–29
ESRS 2	SBM-3	Material topics/IROs	pp. 32–35; p. 65

ENVIRONMENT

ESRS E1	E1-1	Climate change strategy	pp. 38–41
ESRS E1	E1-5	Energy consumption and mix	pp. 40–41; p. 66
ESRS E1	E1-6	GHG emissions	pp. 38–41; p. 66
ESRS E2	E2-1	Pollution management	pp. 40–41
ESRS E3	E3-1	Water management	p. 42; pp. 68–69
ESRS E4	E4-1	Biodiversity strategy	pp. 42–43
ESRS E4	E4-3	Biodiversity actions	pp. 42–43
ESRS E5	E5-1	Resource use and circular economy	pp. 42–43; pp. 70–71
ESRS E5	E5-3	Waste management	pp. 42–43; p. 69

SOCIAL RESPONSIBILITY

ESRS S1	S1-1	Workforce policies	pp. 46–49
ESRS S1	S1-2	Workforce engagement	pp. 46–49
ESRS S1	S1-3	Grievance mechanisms	pp. 46–49
ESRS S1	S1-6	Workforce characteristics	pp. 48–49; pp. 73–76
ESRS S1	S1-8	Social dialogue	pp. 48–49; pp. 77–78
ESRS S1	S1-11	Benefits and social protection	pp. 48–49; p. 79
ESRS S1	S1-12	Inclusion and disabilities	pp. 48–49
ESRS S1	S1-13	Training and skills	pp. 48–49; p. 79
ESRS S1	S1-14	Health and safety	pp. 48–49; p. 79
ESRS S2	S2	Value chain workers	pp. 49–50
ESRS S3	S3	Communities	pp. 50–51
ESRS S4	S4	Consumers and end-users	pp. 51–52

GOVERNANCE

ESRS G1	G1-1	Business conduct	pp. 30–31
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GLOSSARY & ACRONYMS

This glossary includes key terms and acronyms used throughout the report

TERM	DEFINITION
Biodiversity	The variety of living organisms within ecosystems, supporting resilience and long-term agricultural productivity.
BRCGS	Brand Reputation through Compliance Global Standards – A global standard for food safety and quality management.
CAPEX	Capital Expenditure – Investments in long-term assets.
Circular economy	An economic model aimed at minimising waste and optimising resource use through reuse, recycling and efficient material flows.
Climate transition plan	A strategic plan outlining how an organisation will reduce emissions and adapt to climate change over time.
CO₂e (carbon dioxide equivalent)	A metric used to compare greenhouse gas emissions based on their global warming potential.
CSRD	Corporate Sustainability Reporting Directive – EU directive on corporate sustainability reporting.
Double materiality	An assessment approach combining impact materiality and financial materiality, considering both impacts and sustainability-related risks and opportunities.
Due diligence	The process through which an organisation identifies, prevents, mitigates and accounts for adverse impacts on people and the environment.
EFRA	European Financial Reporting Advisory Group – The body responsible for developing ESRS.
ESG	Environmental, Social and Governance – The three dimensions used to assess sustainability performance.
ESRS	European Sustainability Reporting Standards – EU standards for sustainability reporting.
FLAG emissions	Forest, Land and Agriculture emissions – Emissions related to land use, agriculture and forestry activities.
Financial materiality	The perspective used to assess whether sustainability matters may affect financial performance or position.
GHG (greenhouse gases)	Gases that contribute to global warming, including CO ₂ , CH ₄ and N ₂ O.

GRI	Global Reporting Initiative – International standards for sustainability reporting.
HACCP	Hazard Analysis and Critical Control Points – A systematic approach to food safety.
IMS (Integrated Management System)	A system integrating quality, environmental and health and safety management.
Impact materiality	The perspective used to assess impacts on people and the environment.
IRO / IROs (Impacts, Risks and Opportunities)	ESRS concept used to identify and assess sustainability-related impacts, risks and opportunities.
ISO 9001 / ISO 14001 / ISO 45001	International standards for quality, environmental and occupational health and safety management systems.
Materiality assessment	The process used to identify and prioritise relevant sustainability topics.
MBO	Management by Objectives – A performance management system based on defined targets.
OPEX	Operating Expenditure – Day-to-day operational costs.
R&D (Research and Development)	Activities related to innovation and product development.
Regenerative agriculture	An approach to farming that aims to restore soil health and enhance biodiversity.
Reporting perimeter	The scope of entities and operations included in the report.
Scope 1 emissions	Direct emissions from sources owned or controlled by the organisation.
Scope 2 emissions	Indirect emissions from the generation of purchased energy.
Scope 3 emissions	All other indirect emissions occurring along the value chain.
SDGs	Sustainable Development Goals – The United Nations' global sustainability goals.
Stakeholder	Any individual or group that can affect or is affected by the organisation.
Supply chain	The network involved in production and distribution.
Sustainable sourcing	Procurement of materials considering environmental and social impacts.
Value chain	The full range of activities from raw materials to final consumption.
Whistleblowing	A mechanism allowing confidential reporting of misconduct without retaliation.

DrSchär

SEEDING A BETTER WORLD