

Methodology for non-financial figures 2024

Content

Methodology for non-financial figures 2024.....	2
General scope (consolidation scope)	2
Scope 1 greenhouse gas emissions.....	3
Scope 2 greenhouse gas emissions.....	4
Scope 3 greenhouse gas emissions.....	5
Water consumption (in the company's own plants).....	6
Waste quantities (in the company's own plants).....	7
Food waste (in the company's own plants).....	7
Plastic packaging	9
Sustainable dairy: label approach	10
Developing employees	11
Internal employment	13
Employees: Headcount	15
Appendix: Scope 2 greenhouse gas emissions	17

Methodology for non-financial figures 2024

To enhance transparency for readers of the 2024 Emmi Sustainability Report, this document explains the consolidation scope, the definition, scope, preparation and assumptions used in the recording and reporting of the key indicators for Emmi's focus topics. The period covered extends from 1 January to 31 December 2024.

Emmi reviews the methodology and selected KPIs annually to reflect changes in its business priorities, regulatory requirements, best practices and industry standards as well as feedback from stakeholders.

General scope (consolidation scope)

An Emmi Group company is generally "in scope" in terms of the non-financial key performance indicators if its financial performance is consolidated in the Emmi Group's Financial Report and it operates its own production facilities or warehouses (see Financial Report, section: "[Notes to the consolidated financial statements](#)"). If Emmi owns a majority stake in a company, 100% of consumption and emissions are accounted for irrespective of this; in the case of non-controlling interests, 0% of consumption and emissions are accounted for. This approach is in line with the Financial Control Approach in the Greenhouse Gas Protocol¹.

The key social figures also include all trading companies.

Exceptions to this rule apply in the event of the acquisition or sale of a company. According to the internal rules set by the Emmi Group, newly acquired companies are only included in the scope of non-financial reporting after the completion of two full financial years (24 months) following the "closing" period. No retroactive adjustments are made to the figures due to organisational changes. Companies or sites that have been sold are immediately and fully excluded from non-financial reporting.

The following changes were made in this regard in 2024:

- Emmi Dessert USA (acquisition in 2021) was fully integrated from 2024.
- Develier (division Switzerland) was sold and completely excluded from 2024.

In accordance with the rules, the acquisitions made in 2024 of Verde Campo in Brazil, the coffee roasting company Hochstrasser in Switzerland and Mademoiselle Dessert in France are not included in the non-financial reporting for 2024.

Collection and estimation of data

Each key figure is collected or estimated in accordance with internal guidelines in terms of process, tool, roles and responsibilities. In order to raise awareness and/or train those involved, internal webinars are sometimes held in which the importance of data quality and the correct procedures are explained. The most important key points are listed in this document. If data could not be measured or obtained from third parties, it were estimated according to the best available knowledge and judgement. Assumptions made are reviewed annually and adjusted if necessary.

¹ Source: <https://ghgprotocol.org/sites/default/files/standards/ghg-protocol-revised.pdf>

Data validation

Data collection is carried out locally by personnel responsible for this task. In terms of external reporting, local management reviews and approves the recorded data at least once a year. At Group level, the data are then consolidated and subject to further review. Plausibility checks are carried out and queries are made if necessary to ensure data quality as part of this process.

Scope 1 greenhouse gas emissions

Measured variable/key figure/KPI

Absolute greenhouse gas emissions in tonnes of CO₂ equivalents (t CO₂e).

Definition

Annual greenhouse gas emissions from the consumption of fuels and combustibles for the business's own facilities and / or vehicles as well as the loss of greenhouse-effective refrigerants from cooling systems. All greenhouse gases are taken into account. [IPCC 2013 GWP 100](#)² was used to calculate emissions and Emmi follows the GHG Protocol Standard and the standards set out by the Science Based Targets Initiative (SBTi)³.

Scope

Emissions arising from on-site wastewater treatment are not included. An assessment of relevance was made in 2024, and the adjustments will be made as part of the recalculation of the baseline and SBTi science-based targets in 2025.

Biogenic emissions from the incineration of biomass (such as wood) are included but not reported separately. From 2025, these will be specifically reported under the newly calculated FLAG emissions.

Emmi does not engage in emissions trading that would reduce Scope 1 greenhouse gas emissions.

Office and sales locations: The figures for office spaces operated by Emmi (Emmi Deutschland GmbH, Emmi UK Limited, Switzerland Cheese Marketing Inc., 9314-8591 Québec Inc., Emmi Italia S.p.A.) and Baumann Käse AG are not collected as they were not classified as material.

Preparation

The production sites report their monthly energy consumption and refrigerant losses in the company's internal reporting tool "Magellan" on a quarterly basis based on invoices or meter readings. The emission factors are recorded at Group level in the system, reviewed annually and adjusted if necessary. Where available, Emmi uses country-specific information from the authorities. The emission factors for heating gas (international) and heating oil are based on guidelines provided by the Federal Office for the Environment (FOEN) (2018, 2019). The emission factor for heating gas in Switzerland is updated annually by FOEN. The emission factors for diesel for generators, wood and biogas are based on DEFRA guidelines (2019, 2022). The emission factors for fuels are based on FOEN (2023) and mobitool (2023) guidelines. The emission factors for coolants adhere to FOEN (2020, 2017), IPCC AR5 via EPA, Australian Government (2021) and ASHRAE Standard 34 guidelines, among others.

² Source: <https://www.ipcc-nggip.iges.or.jp/public/kpsq/background.html>

³ Source: <https://sciencebasedtargets.org/net-zero>

Greenhouse gas emissions are calculated and generated directly in the company's internal system from the consumption or losses and the corresponding emission factors.

When calculating emissions, Emmi follows the GHG Protocol Standard and SBTi recommendations. In 2024, in line with SBTi rules and recommendations, a recalculation of the baseline and target was carried out, which will take effect from 2025. The current baseline refers to 2014 (in relation to the SBTi target it is 2019).

Assumptions

Most of the consumption data are available from utility bills, as the production buildings are owned by Emmi. The energy consumption of office premises in buildings in Switzerland where Emmi is a tenant is estimated from utility bills, as the consumption figures are not available.

In the case of refrigerant losses, effective losses are recorded.

Scope 2 greenhouse gas emissions

Measured variable/key figure/KPI

Absolute greenhouse gas emissions (location-based and market-based) in tonnes of CO₂ equivalents (t CO₂e).

Definition

Annual Scope 2 greenhouse gas emissions (location-based and market-based) from the purchase of electricity or district heating. All greenhouse gases are taken into account. IPCC 2013 GWP 100 was used to calculate emissions and Emmi adheres to the GHG Protocol Standard and SBTi recommendations.

Scope

No further limitations than those mentioned above.

Preparation

When calculating emissions, Emmi follows the GHG Protocol Standard and SBTi recommendations. The production sites enter the monthly values of their purchased energy (electricity and district heating) into the company's internal reporting tool "Magellan" on a quarterly basis based on invoices or meter readings. The emission factors are recorded in the system at Group level. Where available, Emmi uses country-specific data provided by authorities such as FOEN (Federal Office for the Environment, Switzerland) (2014, 2023), Ecoinvent (2018), AIB (2017) or IEA (2018). The emission factors for district heating in Switzerland are updated annually by FOEN.

Greenhouse gas emissions (market-based) are calculated and generated directly in the company's internal system from the consumption/losses and the corresponding emission factors.

Assumptions

Due to the procurement of guarantees of origin for renewable energy, the reported Scope 2 emissions are low.

Emmi does not engage in emissions trading that would reduce Scope 2 greenhouse gas emissions.

The emission factors used for the calculation can be found in the [appendix](#) to this document.

Scope 3 greenhouse gas emissions

Measured variable/key figure/KPI

Absolute greenhouse gas emissions in tonnes of CO₂ equivalents in relation to the quantity of milk purchased in tonnes (t CO₂e/t milk).

Definition

Annual Scope 3 greenhouse gas emissions caused by the procurement of raw materials or services outside the company's own operations. All greenhouse gases are taken into account. IPCC 2013 GWP 100 was used to calculate emissions and Emmi adheres to the GHG Protocol Standard and SBTi recommendations.

Scope

Scope 3 greenhouse gas emissions are calculated according to the categories defined by the GHG Protocol. A materiality analysis for the 2019 baseline was used to determine the material categories for Emmi's reporting. The materiality of the categories will be reviewed again as part of the recalculation of the 2024 baseline.

The following categories are calculated or excluded:

Category	Description	Scope
1	Purchased goods	Included as material
1	Purchased services	Excluded as not material
2	Capital goods	Switzerland included, calculated for base year 2019 and left static for all subsequent years
3	Fuel and energy activities not included in Scope 1 and 2	Included as material
4	Upstream transport and distribution	Included as material
5	Waste generated within the company	Included as material
6	Business travel	Included as material
7	Employee commuting	Included as material
8	Upstream leased assets	Switzerland included, calculated for base year 2019 and left static for all subsequent years
9	Downstream transport and distribution	Included as material
10	Processing of sold products	Included, calculated for base year 2019 and left static for all subsequent years
11	Product use after sale	Excluded as not material
12	Recycling of sold products	Included as material
13	Downstream leased assets	Excluded as not material
14	Franchises	Not applicable for Emmi

Emmi Dessert USA is not included in the calculation of Scope 3 greenhouse gas emissions because the data are not available.

Biogenic emissions in the upstream supply chain are excluded if they have not been taken into account in the emission factors used. From 2025, these will be included in the newly calculated FLAG emissions or reported separately.

Preparation

Energy and media consumption are recorded via the company's internal reporting tool "Magellan". The quantities of raw materials and packaging materials purchased are queried and consolidated annually by central procurement at the country subsidiaries. The emission factors are based on the 2019 recalculation carried out by Quantis based on IPCC 2013 GWP 100. Emmi uses information provided by WFLDB 3.0/3.4, ecoinvent v3.3, Agribalyse,

WIOD, DEFRA 19, FOEN 14, Treeze 17. Methane emissions (biogenic) are calculated with a factor of 27.7 and nitrous oxide with 265.

Using the quantities and corresponding emission factors, greenhouse gas emissions are calculated and generated using an Excel tool based on the GHG Protocol.

Assumptions

The categories “capital goods”, “upstream leased assets” and “processing of sold products” (B2B) were calculated for the base year 2019 and kept the same for subsequent years. In the absence of specific data from international plants, figures were extrapolated based on division Switzerland’s data and revenue.

Water consumption (in the company's own plants)

Measured variable/key figure/KPI

Water intensity in water consumption in cubic metres in relation to the saleable goods produced in tonnes (m³/t of product).

Definition

Fresh water consumption in m³ (municipal, groundwater, own source) according to the incoming fresh water meter readings (sum of individual values) on the first day of a new month. If pumped water from a well has to be treated (e.g. by filtration), the input quantity counts, not the output quantity. It does not include recycled or treated wastewater for cooling purposes, surface water and cooling water taken from a river.

In terms of its internal objectives, Emmi distinguishes between water from high-risk and non-risk areas. The WWF water risk filter is used for classification and all production plants are assessed (most recently in 2019). At the time of the analysis, even though the sites in Chile (Calera de Tango) and Mexico City were part of the Emmi Group, they were not yet part of the sustainability scope. These were subsequently checked separately using the tool and classified as risk areas. An internal company limit of three was set during the analysis. Companies with a rating of ≥ 3 are considered water risk areas. A reassessment was carried out in 2024. Any resulting adjustments will be applied to the 2025 reporting year.

Scope

Emmi’s companies in water risk areas include the plants in Mahdia (Tunisia), Mexico City (Mexico), Sebastopol (California), Turlock (California), Petaluma (California) and Calera de Tango (Chile).

All other plants are classified as non-risk areas.

Preparation

The production sites enter the monthly values of their water purchases into the company’s internal reporting tool "Magellan" on a quarterly basis based on invoices or meter readings.

The water intensity rate is calculated and generated directly in the company’s internal system based on consumption and product quantities.

Assumptions

None

Waste quantities (in the company's own plants)

Measured variable/key figure/KPI

Waste intensity, measured by waste quantity for incineration and landfill in kilograms, in relation to saleable goods produced in tonnes (kg of waste product).

Quantity of waste sent to incineration in tonnes (t).

Quantity of waste sent to landfill in tonnes (t).

Definition

Quantity of waste sent to an incineration plant, in tonnes.

Quantity of waste that cannot be recycled or incinerated and therefore sent to landfill, in tonnes.

Scope

This figure does not include quantities that are recycled, organic waste that is used as animal feed or biomass, and special waste.

Data from Mexideli 2000 Holding S.A. de C.V. in Mexico are not currently available and therefore not included.

Preparation

The production sites enter the monthly values for their waste quantities into the company's internal reporting tool "Magellan" on a quarterly basis based on invoices or their own measurements.

From these waste quantities and the product quantities, the waste intensity rate is calculated and generated in the company's internal system.

Assumptions

If standard weight recording (internal or external) is not possible, an estimate is made. Measurement campaigns are carried out four times a year (e.g. weight of waste containers recorded for one day). The averages collected are used to determine the total quantities based on the number of containers. In Tunisia, systematic measurement campaigns began in September 2024 to allow waste quantities to be determined more accurately.

Food waste (in the company's own plants)

Measured variable/key figure/KPI

Quantity of dry matter in food waste in tonnes (t), absolute value.

Food waste intensity from the quantity of dry matter in food waste in tonnes in relation to the amount of product (output) in tonnes, expressed as a percentage (%).

Definition

Emmi adheres to the global "Food Loss and Waste Accounting and Reporting Standard".

Emmi defines food waste as unavoidable food waste. This includes all organic waste that was originally intended for human consumption but has not been consumed and therefore has to be recycled alternatively. Food includes any substance intended for human consumption, irrespective of the degree of processing. This also includes food that has spoiled and is no longer suitable for consumption. Inedible substances not intended for human consumption (such as coffee grounds, cheese rind or laboratory samples) do not count as food waste and are included in the key figure "waste generated". All food waste that

is no longer returned to the human food system is considered food waste. This also includes food waste, usually in the form of side streams, that are recycled as animal feed. A distinction is made if animal feed is produced explicitly on behalf of the customer. An order and a manufacturing process that includes different production steps are prerequisites. In this case, the quantity is not counted as food waste. In the case of Emmi, this only applies to the production of animal feed in the form of skimmed milk powder, whey protein and whey powder. All other side streams that are sent to animal feed processors are categorised as food waste.

Scope

All food waste arising from the receipt of raw materials to the dispatch of finished products or by-products is included within the scope. Upstream food waste during the manufacture of delivered raw materials or semi-finished products is not taken into account. Food waste generated downstream (from trade, sales or charity organisations, etc.) is also not included. A large proportion of surplus or defective products that are still perfectly edible are sold in Emmi's outlet shops. The proportion of unsold goods is correspondingly small.

Food waste reporting currently relates exclusively to division Switzerland. The sites in Emmen, Ostermundigen, Dagmersellen, Kaltbach, Landquart, Saignelégier, Kirchberg, Langnau, Suhr and Bischofszell, as well as logistics, are taken into account. The integrated sites are responsible for processing 93% to 95% of the milk volume processed in Emmi's Swiss plants.

Preparation

The quantities are recorded twice a year by the plant controllers based on data from SAP. A centrally available Excel template adapted to the conditions at each location is used for the assessment.

The assessment is based on a quantity balance that includes all incoming, outgoing and transfers to other locations for raw materials, semi-finished products, finished products and by-products.

The quantity balance is based on the quantity of dry matter (DM). In order for the material quantities to be converted, the percentage of dry matter must be specified for all materials. Wherever possible, the stored DM values are based on measured values/laboratory values. In various cases, no measured values are available and the DM value is based on specifications or literature values. The source is labelled accordingly. The influence of the standard deviation of the DM content in the incoming milk was checked. Nevertheless, the approximate values or DM blurring can lead to unavoidable fluctuations, which are artificially mapped in the system. As milk and cheese are natural products, it is difficult to avoid these deviations.

The local data are only consolidated and validated for Emmi Switzerland.

Assumptions

If no measured values or laboratory values are available for the dry substance, then specifications or literature values (such as Souci, Fachmann & Kraut or the Schweizerische Lebensmittelbuch) are used.

Plastic packaging

Recyclability

Measured variable/key figure/KPI

Proportion of recyclable materials in relation to all consumer packaging placed on the market, including outer packaging that contains plastic, expressed as a percentage (%).

Definition

Due to the wide variety of packaging, the calculation is made on a consolidated basis per category, rather than for each item of consumer packaging. The evaluation is carried out using the "Packaging Cockpit" tool and indicates the technical recyclability. The "Packaging Cockpit" was not yet fully integrated into Emmi's systems in 2024. This meant that a hybrid calculation using data from different Emmi systems and the "Packaging Cockpit" data was performed manually. From 2025, the KPIs will be calculated automatically in Emmi's systems.

Scope

Recyclability refers to technical recyclability, i.e. whether the materials used in a type of packaging can be technically recycled. It does not take into account effective recyclability, i.e. whether the packaging is correctly separated and disposed of by consumers, whether the collection streams are available in a given country and whether the packaging is actually recycled.

The key figure for recyclability refers to plastic packaging. Beverage cartons are not included at present. The key figures also take into account secondary plastic packaging (such as shrink wrap).

This key figure currently only covers locations in Switzerland that are connected to SAP.

Preparation

The calculations are based on the SAP master data material, presented in an MIS report. From there, the total quantity of sold finished products is used to calculate the amount of packaging material consumed, using the bill of materials and the packaging master data.

Assumptions

The recyclability of representative consumer units (such as for categories K3 packaging, thermoformed trays or bottles) is calculated using the "Packaging Cockpit", which is based on the [German minimum standard](#)⁴. The recyclability of opaque PET drinks bottles manufactured by Emmi in Switzerland since 2024 is assessed in accordance with PET-Recycling Schweiz (PRS) criteria, as the German minimum standard does not yet take this type of packaging into account.

Rigid packaging:

- PET drinks bottles are considered recyclable as these materials are technically recyclable. In addition, a recycling infrastructure for PET bottles is already in place in Switzerland.
- PP, PS, PE and PET (excluding drinks bottles) are considered recyclable as these materials are technically recyclable.

Flexible packaging:

- PP and PE films are considered recyclable, as these materials are technically recyclable.

⁴ Source: https://www.verpackungsregister.org/fileadmin/files/Mindeststandard/Mindeststandard_VerpackG_2024.pdf?utm_source=chatgpt.com

- Composite films are not considered recyclable as these materials are technically classified as non-recyclable.

Beverage cartons:

- Beverage cartons are considered recyclable as these materials are technically recyclable.

Percentage of recycled materials **Measured variable/key figure/KPI**

The proportion of recycled plastic per consumer unit including packaging is calculated as a proportion of the total amount of plastic (in tonnes), expressed as a percentage (%).

Definition

The key figure for the proportion of recycled materials refers to plastic packaging.

Scope

The key figure takes into account the proportion of recycled materials in plastic packaging and the associated secondary or tertiary plastic packaging (such as shrink wrap).

The key figure currently only covers plastic packaging and is currently being collected for Switzerland (all locations that are connected to SAP), Emmi Dessert Italia S.p.A. in Italy and Kaiku Corporación Alimentaria S.L. and Lácteos de Navarra S.L. in Spain.

Preparation

The specification of recycled content is based on the packaging specification stored in SAP. The packaging specifications are drawn up by the packaging suppliers and are binding.

In division Switzerland, the key figure is determined by means of an MIS report. The proportion of recycled materials per finished product is calculated in terms of weight and percentage (including secondary packaging). In the other countries, the data are entered into an Excel spreadsheet using sales figures and supplier specifications, as there are no systems in place similar to the system used in Switzerland.

Sustainable dairy: label approach

Measured variable/key figure/KPI

Proportion of purchased milk produced that complies with certification criteria (e.g. animal welfare, sustainability), expressed as a percentage (%).

Definition

Some of Emmi's milk suppliers produce milk in accordance with established certification standards. To be certified, they must meet certain criteria. The following label standards are used by Emmi's milk suppliers: [NOP Organic](#) (US), [Humane Certified](#) (US), [DFA](#) (US), [Bio Austria](#) (AT), [Heumilch](#) (AT), [SKAL Organic](#) (NL) and [DGZK](#) (NL). The labels focus on various criteria such as animal welfare, ecology and social aspects. This sets production standards apart from conventional milk.

Scope

The scope includes all companies that purchase raw milk. Trading companies and companies that manufacture desserts are therefore excluded.

Preparation

The local responsible individuals, usually the milk buyers, record the quantities of milk purchased in the company's internal reporting tool "Magellan". They differentiate between conventional milk, certified milk and organic milk. The quantity of organic milk and certified milk purchased is compared to the total quantity of milk purchased. This determines the proportion of certified milk in %.

Assumptions

None

Developing employees

Measured variable/key figure/KPI

All employees who have a development plan, divided by the "headcount development" figure, expressed as a percentage (%).

Definition and Scope

Corporate & Switzerland

"Headcount Development" refers to the number of employees employed by an Emmi company at a given point in time. This includes all employees, including full-time, part-time, permanent and fixed-term employees with an employment contract with the relevant company (≥ 1 year).

The following are included: all employees with a permanent employment contract, including full-time and part-time employees, employees with a fixed-term employment contract (≥ 1 year of employment), trainees, interns (≥ 1 year of employment), apprentices and expats (in Switzerland).

The following are excluded: employees with a fixed-term contract (< 1 year of employment), temporary employees provided by employment agencies, members of the Board of Directors, consultants, external employees, expats abroad, employees whose employment relationship has been terminated as of the reporting date and employees paid on an hourly basis (e.g. framework agreements with taste testers, employees for site tours).

"Development plan" refers to defined development goals in accordance with the 70–20–10 development model. Development goals apply as part of Performance & Goals (P&G) in the HR Suite (SAP SuccessFactors).

Measurement method: the number of employees with at least one development goal in the HR Suite is counted. There is one exception: apprentices take part in the apprenticeship development programme and have a development plan in the HR Suite even without an explicit development goal.

International

"Headcount development" refers to the number of employees employed by an Emmi company at a given point in time. This includes all employees, including full-time, part-time, permanent and fixed-term employees with an employment contract with the relevant company (≥ 1 year).

The following are included: all employees with permanent employment contracts, including full-time and part-time employees, including employees paid on an hourly basis, employees with fixed-term contracts (≥ 1 year of employment), trainees, interns (≥ 1 year of employment), apprentices and expats (in the country of operation where they are employed by the host company).

Specific addition for Tunisia: all employees with permanent contracts with the company are included (even those with less than 1 year of employment).

The following are excluded: employees with a fixed-term contract of employment (< 1 year of employment), temporary employees provided by employment agencies, members of the Board of Directors, consultants, external employees, expats abroad and employees whose employment relationship has been terminated as of the reporting date.

“Development plan” refers to defined development goals, development plans, qualification matrices and planned development measures in accordance with the 70–20–10 development model. Both analogue and digital recording methods apply.

Measurement method: these criteria are met by the number of employees who meet at least one of the following criteria: a) at least one individual development goal (HR Suite, qualification matrix or other instruments), b) a written development plan (one-year or multi-year plan) in analogue or digital form as well as structured, written induction plans for new hires, c) participation in internal or external training or courses (with the exception of refresher, safety and quality training), d) participation in a development programme (e.g. internship, trainee programme, etc.), e) planned and documented development measures from “near” (20) or “on-the-job” (70).

Preparation

Corporate & Switzerland

The HR Suite is used as the data source. A specialist from the HR Solutions team extracts the data from the HR Suite twice a year and prepares them in a consolidated form and in accordance with the definitions in an Excel sheet. A specialist from the HR People and Organisational Development (POD) team transfers the data manually, prepares them visually in a separate Excel sheet and makes them available to HR Business Partners (HRBP). HRBP then evaluates and discusses the KPIs with its customers and ultimately derives appropriate measures. These measures and associated status comments are entered into a template provided by HR POD. HR POD consolidates the inputs and prepares the final figures for reporting as a PowerPoint presentation. HR Solutions performs accuracy checks in accordance with the four-eyes principle.

International

If the HR Suite is implemented: twice a year, a local HR specialist extracts the data from the HR Suite and enters them into a template provided by HR Solutions, which is prepared for each subsidiary and stored on SharePoint. HR POD consolidates the data manually in an Excel sheet and prepares them as a final PowerPoint presentation for reporting. HR Solutions performs accuracy checks in accordance with the four-eyes principle. During this process, too, the data are evaluated and discussed, and appropriate measures are then derived.

If the HR Suite is not implemented: a local HR specialist enters the data manually twice a year. This specialist then enters the collected data in a template provided by HR Solutions, which is prepared for each subsidiary and stored on SharePoint. HR POD consolidates the data manually in an Excel sheet and prepares them as a PowerPoint presentation for final reporting. An accuracy check is then performed in accordance with the four-eyes principle (HR Solutions). During this process, too, the data are evaluated and discussed, and appropriate measures are then derived.

Assumptions

None

Internal employment

Measured variable/key figure/KPI

Number of internal hires divided by the total number of positions filled, expressed as a percentage (%).

Definition and Scope

Corporate & Switzerland

"Number of positions filled" refers to the number of positions filled within a defined period of time irrespective of full-time or part-time employment. This includes new hires, rehires, internal hires and internal transfers across Emmi companies for both permanent and fixed-term positions.

The following are included: all employees with a permanent employment contract with the company, including full-time and part-time employees, employees with a fixed-term employment contract with the company (employment of ≥ 1 year) and the employment of expats (in Switzerland).

The following are excluded: the hiring of employees with a fixed-term contract (< 1 year of employment), the hiring of employees for traineeships, apprenticeships and internships, the hiring of trainees for international assignments in the host country, the hiring of members of the Board of Directors, the hiring of consultants and external employees, promotions within the same position, FTE change (change of level of employment) and employees paid on an hourly basis (e.g. framework agreements with taste testers, employees for site tours).

"Internal hires" is the subset of filled positions within the defined period consisting of employees from the Emmi Group (existing contract with an Emmi Group company). This includes taking on former trainees, interns and apprentices on regular employment contracts and hiring expats in the host country.

The following are included: the number of hires switching from a fixed-term to a permanent employment contract (including the hiring of former apprentices, interns and trainees), the number of hires from a development programme to a fixed-term employment contract with the company (≥ 1 year of employment, including the hiring of former trainees, apprentices and trainees) and the hiring of expats (in the country of operation).

The following are excluded: the number of hires from development programmes with fixed-term contracts (< 1 year of employment), the hiring of trainees on international assignments in the host country, promotions within the same position and FTE change (change in level of employment).

International

"Number of positions filled" refers to the number of positions filled within a defined period of time irrespective of full-time or part-time employment. This includes new hires, rehires, internal hires and internal transfers across Emmi companies for both permanent and fixed-term positions.

The following are included: all employees with a permanent employment contract with the company, including full-time and part-time employees and employees paid by the hour, employees with a fixed-term employment contract with the company (≥ 1 year of employment) and the employment of expats (in the country of operation in which they work for the host company).

The following are excluded: hiring of employees with a fixed-term contract (< 1 of employment), hiring of employees in trainee, apprentice and intern positions, hiring of trainees on international assignments in the host country, hiring of members of the Board of Directors, consultants and external employees, promotions within the same position and FTE change (change in level of employment).

“Internal hires” is the subset of filled positions within the defined period consisting of employees from the Emmi Group (existing contract with an Emmi Group company). This includes taking on former trainees, interns and apprentices with regular employment contracts as well as hiring expats in the host country.

The following are included: the number of hires switching from a fixed-term to a permanent employment contract (including the hiring of former apprentices, interns and trainees), the number of hires moving from a development programme to a fixed-term employment contract with the company (≥1 year of employment, including the hiring of former trainees, apprentices and trainees) and the hiring of expats (in the country of operation in which they work for the host company).

The following are excluded: the number of hires from development programmes with fixed-term contracts (< 1 year of employment), the hiring of trainees on international assignments in the host country, promotions within the same position and FTE change (change in level of employment).

Preparation

Corporate & Switzerland

The HR Suite is used as the data source. If there is a vacancy, it is first communicated internally and later externally. The recruitment process is carried out by an HR recruiting specialist. If an internal appointment occurs, the recruiting specialist enters the internal change in the system with the corresponding “flag”. Twice a year, a specialist from the HR Solutions team pulls the data from the HR Suite and prepares them in a consolidated form and according to the definitions in an Excel spreadsheet. HR POD takes the data manually, prepares them visually in a separate Excel sheet and makes them available to HRBP. The data are then evaluated by HRBP and discussed with their customers and appropriate measures are derived. These are entered in a template provided by HR POD. HR POD consolidates the entries and prepares the final figures for reporting as a PowerPoint presentation. An accuracy check is then performed in accordance with the four-eyes principle (HR Solutions).

International

If the HR Suite is implemented: if there is a vacancy, it is first communicated internally and later externally. The “normal” recruitment process is carried out by a local HR specialist (Recruiting). In the case of internal recruitment, the local HR specialist notes the internal change in the system with the corresponding “flag”. Twice a year, a local HR specialist pulls the data from the HR Suite and enters them into a template provided by HR Solutions, which is prepared for each subsidiary and stored on Sharepoint. HR POD consolidates the data manually in a separate Excel sheet and prepares the reporting as a PowerPoint presentation. The data are also evaluated and discussed in this process and appropriate measures are derived. An accuracy check is then performed in accordance with the four-eyes principle (HR Solutions).

If the HR Suite (SAP SuccessFactors) is not implemented: if there is a vacancy, it is first communicated internally and later externally. The “normal” recruitment process is carried out

by a local HR specialist (Recruiting). In the case of internal recruitment, the local HR specialist enters the internal change manually. A local HR specialist collects/enters the data manually twice a year. The specialist then enters the collected data into a template provided by HR Solutions, which is prepared for each subsidiary and stored on Sharepoint. HR POD consolidates the data manually in a separate Excel sheet and prepares the reporting as a PowerPoint presentation. The data are also evaluated and discussed in this process and appropriate measures are derived. An accuracy check is then performed in accordance with the four-eyes principle (HR Solutions).

Assumptions

None

Employees: Headcount

Measured variable/key figure/KPI

Headcount of internal workforce

Definition and Scope

- Total headcount (internal workforce): total headcount “male” and headcount “female”
- Headcount “male”: total number of male employees including apprentices, interns, trainees and excluding external employees by headcount
- Headcount “female”: total number of female employees, including apprentices, interns, trainees and excluding external employees, by headcount

Measured variable/key figure/KPI

Headcount by age group

Definition and Scope

- Under 30 years of age: number of employees under 30 years old, excluding apprentices, interns, trainees and external workers
- Between the ages of 30 and 50: number of employees aged 30 to 50, excluding apprentices, interns, trainees and external workers
- Over 50: number of employees older than 50, excluding apprentices, interns, trainees and external workers

Preparation

Corporate & Switzerland

The HR Suite is used as the data source. A specialist from HR Solutions extracts the data from the HR Suite twice a year and prepares them according to the definitions. This specialist then consolidates the data in an Excel spreadsheet (template), which is provided and finalised by the Head of Employee Relationship Management. An accuracy check is then performed in accordance with the four-eyes principle.

International

If the HR Suite (SAP SuccessFactors) is implemented: once a year, a local HR specialist extracts the data from the HR Suite and enters them into a template provided by the Head of Employee Relationship Management. The Head of Employee Relationship Management consolidates the data in an Excel spreadsheet, which she prepares and completes herself. An accuracy check is then performed in accordance with the four-eyes principle.

If the HR Suite (SAP SuccessFactors) is not implemented: a local HR specialist collects the data manually once a year. The specialist then enters the data into a template provided by the Head of Employee Relationship Management. The Head of Employee Relationship Management consolidates the data in an Excel spreadsheet, which she prepares and completes herself. An accuracy check is then performed in accordance with the four-eyes principle.

Assumptions

None

Appendix: Scope 2 greenhouse gas emissions

Emission factors for purchased electricity (location-based) and an overview of the companies and locations

Company	Country emission factor [kg CO ₂ /kWh] up to 2022	Country emission factor [kg CO ₂ /kWh] from 2023 - today	Years in which country emissions factor was applied	Years in which emission factor is set to 0 due to green electricity	Source of emission factor
Division Switzerland					
Emmi Switzerland	0.133	0.150	2014-2016	Since 2017	BAFU 2014
Division Europe					
Netherlands: Bettinehoeve B.V.	0.555	0.535	2014-2017	Since 2018	2017 Association of Issuing Bodies
Austria: Emmi Österreich GmbH	0.389	0.550	2014-2017	Since 2018	2017 Association of Issuing Bodies
Italy: Emmi Dessert Italia S.p.A.	0.544	0.471	2014-2017	Since 2018	2017 Association of Issuing Bodies
France: Emmi France SAS	0.111	0.049	2014-2017	Since 2018	2017 Association of Issuing Bodies
Germany: Gläserne Molkerei GmbH (sold on 14 August 2023)	0.672	0.732	2014-2017	Since 2018	2017 Association of Issuing Bodies
Austria: Leeb Biomilch GmbH (since 2021)	0.389	0.550		Since 2021	2017 Association of Issuing Bodies
Italy: Pasticceria Quadrifoglio S.r.l. (since 2021)	0.544	0.471		Since 2021	2017 Association of Issuing Bodies
Division Americas					
USA: Tomales Bay Food, Inc.	0.484	0.365	2014-2020	Since 2021	Green-e Energy Residual Mix Emissions Rates (2018) + ecoinvent
USA: Cypress Grove Chèvre, Inc.	0.484	0.365	2014-2020	Since 2021	Green-e Energy Residual Mix Emissions Rates (2018) + ecoinvent
USA: Emmi Roth USA, Inc.	0.760	0.571	2014-2020 2021: Monroe & Seymour	2021: for Platteville Since 2022: for all	Green-e Energy Residual Mix Emissions Rates (2018) + ecoinvent
Spain: Lácteos de Navarra, S.L.	0.458	0.400	2014-2017	Since 2018	2017 Association of Issuing Bodies
Brazil: Laticínios Porto Alegre Indústria e Comércio S.A. (since 2021)	0.245	0.093	2021 for Mutum	2021 for all excl. Mutum 2022 for all sites	IEA 2018 fuel mix data
Mexico: Mexideli 2000 Holding S.A. de C.V. (since 2021)	0.746	0.464		Since 2021	IEA 2018 fuel mix data; biogenic CO ₂ emissions: ecoinvent v3.3
USA: Jackson-Mitchell, Inc.	0.484	0.365	2014-2020	Since 2021	Green-e Energy Residual Mix Emissions Rates (2018) + ecoinvent
Chile: Quillayes Surlat S.p.A	0.610	0.066	2014-2020 2021 for Calero de Tango & Loncoche	2021 for PTQ & VIC 2022 for all sites	IEA 2018 fuel mix data
USA: Redwood Hill Farm & Creamery, Inc.	0.484	0.365	2014-2020	Since 2021	Green-e Energy Residual Mix Emissions Rates (2018) + ecoinvent
Tunisia: Centrale Latière de Mahdia	0.575	0.423	2014-2023	(no certificates available for Tunisia)	ecoinvent
USA: Emmi Dessert USA LLC	-	0.371	2023	From 2024	2021 eGRID database from EPA

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This method document is available in German and English, in digital format only. The German version is binding.

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