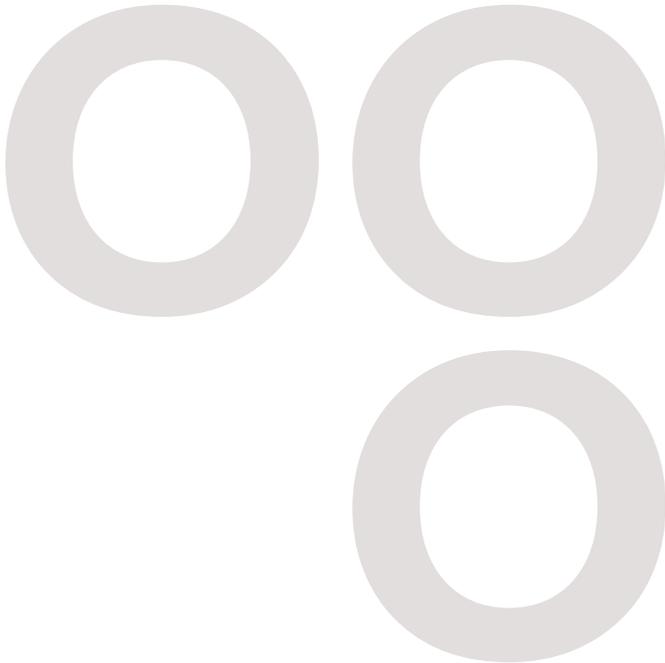

Sustainability Report 2021



**BELL
FOOD
GROUP**



LEADING IN FOOD



The latest information on the Bell Food Group Ltd and all the links indicated in this report are available on the internet at **www.bellfoodgroup.com**.

Details about our sustainability commitment can be found at **www.bellfoodgroup.com/cr-en**.



Search terms for further information can be found beside these symbols at **www.bellfoodgroup.com**.

The language in this report is gender neutral as far as possible, but in the interest of readability only the masculine form may have been used.

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Who we are and what we do

The Bell Food Group is one of the leading manufacturers of meat and convenience products in Europe and the market leader in Switzerland. Steeped in tradition, the company was established in 1869 when Samuel Bell opened his first butcher's shop in Basel, Switzerland.

With the growth of the company in recent years, particularly in the convenience segment, the diversity of business areas has increased and the product portfolio has become broader.

The range of products includes fresh meat, poultry, charcuterie, fish, seafood and ultra-fresh, fresh and non-perishable convenience products such as salads, sandwiches, pasta, sauces and spices, along with a broad range of plant-based meat alternatives and vegetarian menu components.

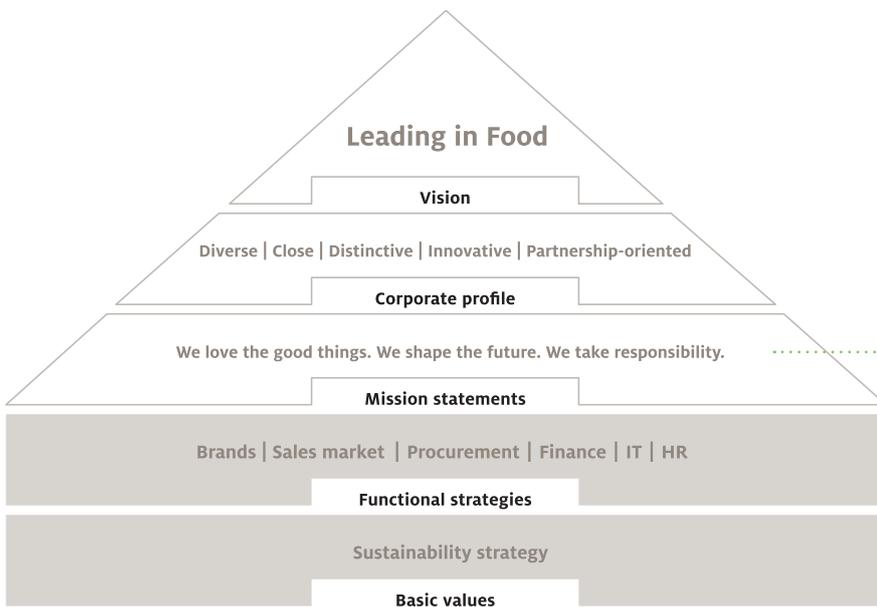
More than 12 000 employees at 64 locations in 15 European countries work hard every day to prepare top-quality products that are enjoyed by millions of consumers.



GRI Standard
102-2, 102-7, 102-8



Additional information is available in the 2021 Annual Report



We take responsibility.

It is our responsibility to think and act sustainably. We know that there is still much to be done and we are doing everything we can to improve a little every day. We want to set a good example and contribute to a life in harmony with our environment.

Sustainability in the corporate philosophy of the Bell Food Group

Sustainability is part of the corporate philosophy of the Bell Food Group and, as a basis of values, is part of all other functional strategies (superordinate corporate strategies). Sustainability is also one of

the three corporate missions: «We love the good things», «We shape the future» and «We take responsibility». These missions indicate what we stand for and what is important in our daily work. The Bell Food Group thus aims to differentiate itself from other companies in the performance of its products.

Locations

64

49 production locations

Employees

12 052

Sales revenue

in CHF million

4 264

Meat-based products

78 %

Vegetarian products

22 %



Our business areas

The Bell Food Group is divided into a service business area for Finance/Services and three operative

business areas that are illustrated here. Group-wide functions such as HR, IT and Corporate Services are organised as central units.

Bell Switzerland

Bell, Geiser, Cher-Mignon, Service Gastronomie Molard Genève

13 locations

CHE

Product range

Fresh meat, fish and seafood, charcuterie

Sales revenue in CHF million

2 125.40

Sales volume in million kg

127.5

Bell International

Bell, Hubers, Gourmet Naturel, Abraham, Polette, Sanchez Alcaraz, ZIMBO, Le Buron des Puys, Maison de Savoie

23 locations

BEL, DEU, FRA, AUT, POL, ESP, HUN

Product ranges

Poultry, charcuterie

Sales revenue in CHF million

1 002.20

Sales volume in million kg

208.8

Convenience

Eisberg, Hügli, Hilcona, Natur Compagnie, TuttoGusto, Silvain&Co, Eden, The Green Mountain

28 locations

DEU, LIE, GBR, ITA, NLD, AUT, POL, ROM, CHE, ESP, CZE, HUN, SVK

Product ranges

Ultra-fresh, fresh and non-perishable convenience products

Sales revenue in CHF million

1 136.60

Sales volume in million kg

208.3

Introduction



»
**Sustainability
concerns us all.**

Lorenz Wyss
Chairman of the Group Executive Board (CEO)



GRI Standard
102-14

Dear Readers,

As a food manufacturer, we bear an enormous responsibility. Our products should taste good while being safe and of the highest quality. This applies to each of our more than 15 000 products. We dedicate ourselves to achieving this every day, and with great success. But this on its own is simply not enough.

Global warming, the flood of plastic polluting our oceans, the reduction in biodiversity – the list of alarming developments on our planet is long and will continue if thought is not given to stopping them. Reports reaching us every day from all over the world contain the same unambiguous message: it is time to act. We also bear a responsibility to ensure that what we do does not additionally burden human beings, animals and the environment. Animal welfare is particularly important to us, as we also deal with living animals in the Bell Food Group.

But the greatest sustainability challenges are of such dimensions that they can only be tackled together. We therefore rely on the support of our suppliers, agricultural producers, customers, traders and other partners. Sustainability concerns us all. We all can – and indeed must – contribute.

In order to meet this responsibility, we engaged intensively with experts from all the business areas of the Bell Food Group in the reporting year to work on our new sustainability strategy. Areas of responsibility of relevance to us and sustainability goals for our business activities are defined therein for the next five years.

Our aim with this third edition of our sustainability strategy is to further refine our role as a responsible food manufacturer in Europe. On the one hand, we wish to achieve this through ambitious sustainability goals that now cover the entire value chain. On the other, the latest objectives comply with increasing sustainability demands and cover our entire product portfolio. This has changed considerably since the last sustainability strategy and now also encompasses purely plant-based raw materials and products.

The revision of the sustainability strategy also gives us an effective instrument to make a positive contribution to achieving the sustainability goals of the United Nations. But this instrument can only be completely effective if we all identify with it and work actively towards its implementation. For this reason, we have developed an e-learning program that addresses the issue of sustainability. This aids us in anchoring an appreciation of sustainability criteria in all Bell Food Group employees.

We are proud of the fact that, once again, we have also made progress in a variety of ways in the area of sustainability in 2021. This includes the expansion of poultry production with sustainable added value in Austria and Germany, the implementation of numerous innovative and sustainable packaging solutions within the entire Bell Food Group, and the continual expansion of the share of renewable energies. These are welcome examples, demonstrating that we are on the right track. But we are also aware that we still have very much to do as we are not yet where we would like to be when it comes to all our sustainability goals.

We will be facing several challenges in the coming years in the area of sustainability. The focus will be on implementing the Science Based Targets initiative and reducing greenhouse gas emissions. Moreover, we will continue our efforts to find innovative solutions to reduce the proportion of plastic and increase the recyclability of our packaging. We also want to take further steps to enhance our already very high animal welfare standards and standardise our management system for health protection and occupational safety throughout the entire Bell Food Group.

Sustainability is part of the DNA of the Bell Food Group and a decisive factor in market success. Which is why we are all behind our mission: We take responsibility. We hope you have an interesting read.

Lorenz Wyss
Chairman of the Group Executive Board (CEO)

2021 in facts and figures

We embrace our responsibility towards society and the environment. This is why we are committed to sustainability – as a fair and attractive employer for our employees and a responsible economic player aiming for healthy corporate development. With regard to the environment, we focus on using our resources efficiently and make every effort in the interest of climate protection. We are committed to manufacturing ecological, animal-friendly and socially responsible products.

Governance

1495

contracted suppliers in integrated production at agricultural level.



Environmental responsibility



5 611 217 m³

Water consumption in 2021 was approximately 5.6 million m³ (previous year: 6.2 million m³).



560 GWh

The total energy procurement in 2021 was 560 GWh (previous year: 556 GWh).



87 %

of waste was recycled in 2021 (previous year: 86 %).

81 235 t CO₂-eq

Greenhouse gas emissions in 2021 were 81 235 t CO₂-eq (previous year: 83 305 t CO₂-eq).

57 %

of the energy procured (electricity, heat, fuel) in 2021 came from renewable sources (previous year: 56 %).

30 %

turnover with label/certification for organic and sustainable agriculture/animal husbandry and sustainable fishing.



Social responsibility

20
different basic training courses
and three dual study programmes.

157
apprentices in the Bell Food Group.

81 %
of all 12 052 employees in 2021
were covered by a collective
bargaining agreement

100 %
of the production volume in
2021 came from operations
certified by the Global Food
Safety Initiative (GFSI).



97 %
of fruit and vegetables procured in
Switzerland came from operations
with (at least) SwissGAP certifica-
tion. 63 % of fruit and vegetables
procured from Europe came from
operations with (at least) GlobalGAP
certification.

99 %
of all animal and 81 % of all
plant-based raw materials in
2021 came from Europe

97 %
of fish and seafood came from
sustainable sources in 2021.

59 %
of animals slaughtered in our
own abattoirs in Switzerland have
a label/certification for animal
welfare. The level is 36 % in the
entire Bell Food Group.



Sustainability governance



GRI Standard

102-11, 102-12, 102-16, 102-43,
102-46, 102-47



Multi-year sustainability targets
2022–2026 for the Coop Group
Cooperative.

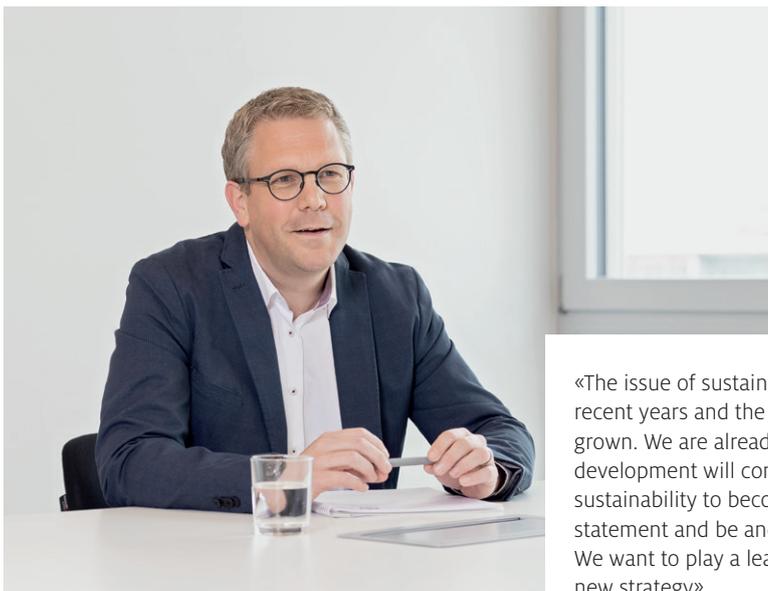
Strategy

The Bell Food Group has changed dramatically since the last version of the sustainability strategy entered into force in 2017. There have been a variety of acquisitions and divestitures, along with associated organisational adaptations and changes in business activities. In particular, these included a clear expansion of the convenience segment and enlargement of the product portfolio through the addition of purely plant-based products or blended products with both plant-based and animal raw materials. This has shifted the previous strategic focus of our sustainability strategy that concentrated primarily on the meat and meat products range and associated challenges in meat processing. Moreover, the increasing importance of certain sustainability-related issues such as social responsibility and respect for human rights, climate protection and consideration of the entire value chain has also shaped the strategic redirection.

The increasing sustainability demands of our stakeholder groups, business partners and customers, regulatory changes and increasing requirements regarding corporate duty of care also prompted the revision of our sustainability strategy. Together with individual business units of the Coop Group Cooperative, to which the Bell Food Group also belongs, the sustainability goals of the Bell Food Group and mutually valid sustainability targets for the entire Coop Group Cooperative were defined (see «Multi-year sustainability targets 2022–2026 for the Coop Group Cooperative.» link in the column on the left).

The revised sustainability strategy was ultimately approved by the Board of Directors of the Bell Food Group in January 2022 and applies for all business areas of the Bell Food Group until 2026.

We will inform you about Bell Food Group sustainability governance in the following sections of this report and about the situation regarding implementation and achievement of the goals of the 2017–2021 sustainability strategy still valid in the 2021 reporting year. As the strategic areas of activity have not fundamentally changed, the structure of the sections was already adapted to the classifications of the new sustainability strategy (see «Strategic fields of action 2022–2026», page 9).



«The issue of sustainability has become increasingly significant in recent years and the demands we make of ourselves and others have grown. We are already well positioned in many areas today, but this development will continue. It is therefore important for the issue of sustainability to become an integral part of our corporate mission statement and be anchored at the highest level of management. We want to play a leading role in the area of sustainability with the new strategy».

Marco Märsmann
Head of Sustainability/Quality Management

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Strategic fields of action 2022–2026

Sustainability will play a greater role in the image and corporate DNA of the Bell Food Group in future, which is why the Bell Food Group counts on strategic continuity. Seven of the nine strategic fields of action defined in 2016 will continue as part of the new strategy.

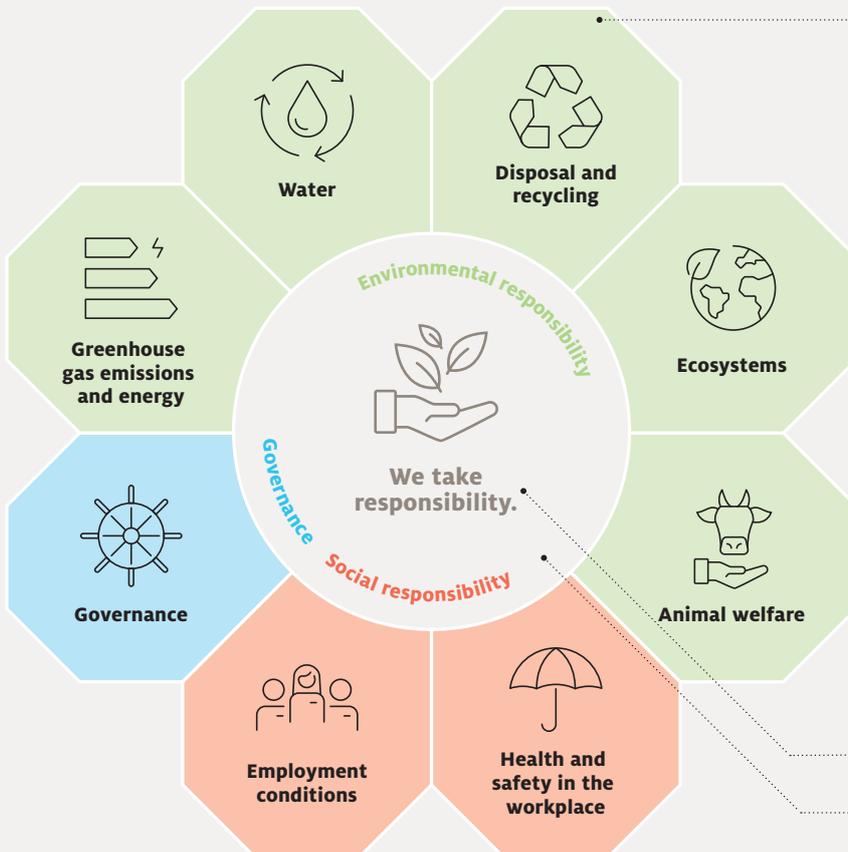
The 2022–2026 sustainability strategy encompasses eight strategic fields of action embedded in three dimensions, namely «Environmental responsibility», «Social responsibility» and «Governance». These include «Water», «Disposal and recycling», «Ecosystems», «Animal welfare», «Health and safety in the workplace», «Employment conditions», the topics of «Greenhouse gas emissions» and «Energy» that have been combined in a single strategic

field of action, and «Governance» as a new strategic field of action (see illustration below). «Food safety» and «Responsible market player» are two strategic fields of action from the 2017–2021 sustainability strategy that will no longer be continued in the new strategy. Despite this, both areas remain relevant for the Bell Food Group and complement the report in an informative sense. The issue of «Food safety» is addressed on page 40, while the topic of a «Responsible market player» is mentioned at different points in the report and integrated in the sections.

Specific goals were defined for all eight strategic fields of action. The «Bell Food Group sustainability targets 2022–2026» table on page 14 provides a detailed overview of the goals in the 2022–2026 sustainability strategy.



GRI Standard
102-47



Our eight strategic fields of action

- Greenhouse gas emissions and energy
(previous designation: Climate)
- Water
- Disposal and recycling
(previous designation: Food loss and resource efficiency)
- Ecosystems
(previous designation: Sustainable procurement of plant and animal products)/
new aspects in part
- Animal welfare
- Health and safety in the workplace
(previous designation: Occupational health and safety)
- Employment conditions
- Governance
(new strategic field of action)

Our corporate mission

Our three sustainability dimensions

The Bell Food Group materiality matrix

The diagram illustrates which sustainability aspects our company should aim for (see strategic fields of action top right, highlighted in white).

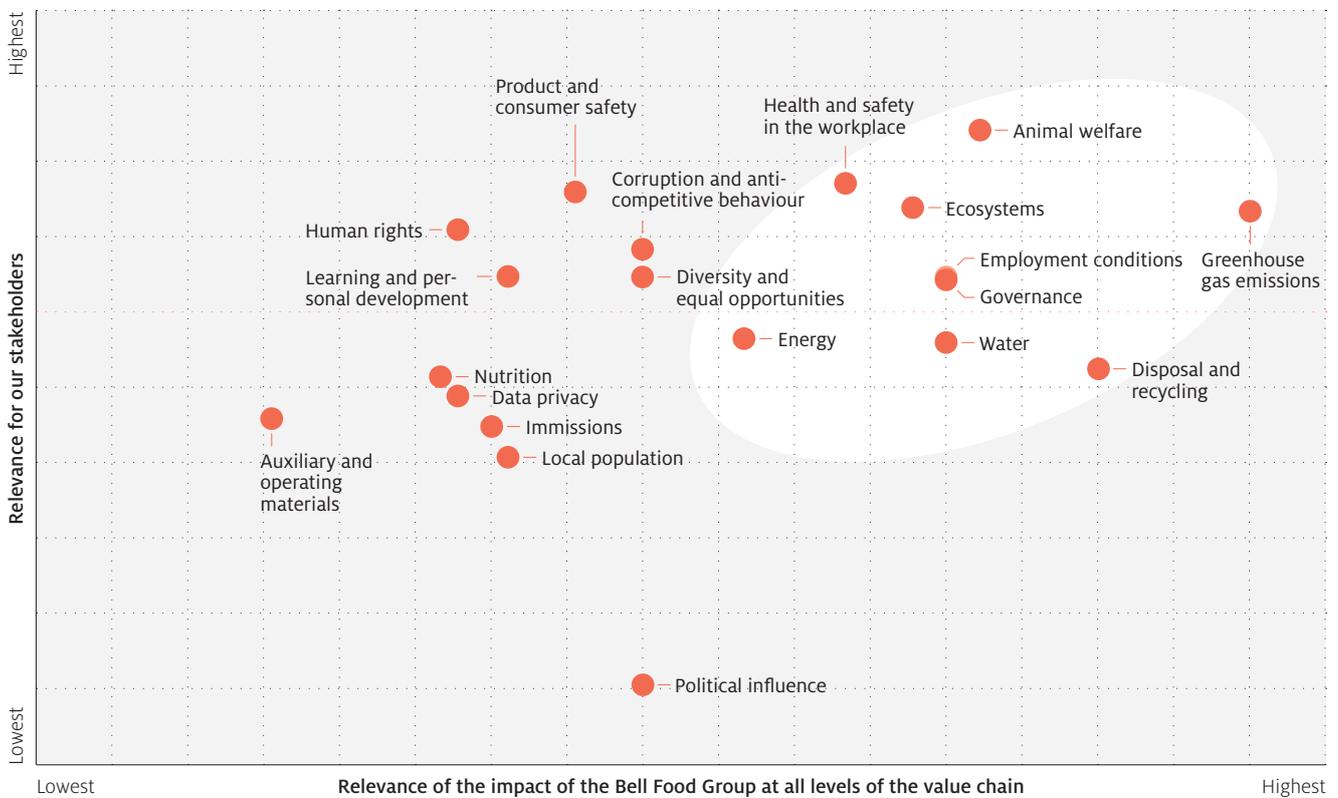
Development of the materiality matrix

A materiality analysis is an important step in the development of a sustainability strategy and associated sustainability governance.

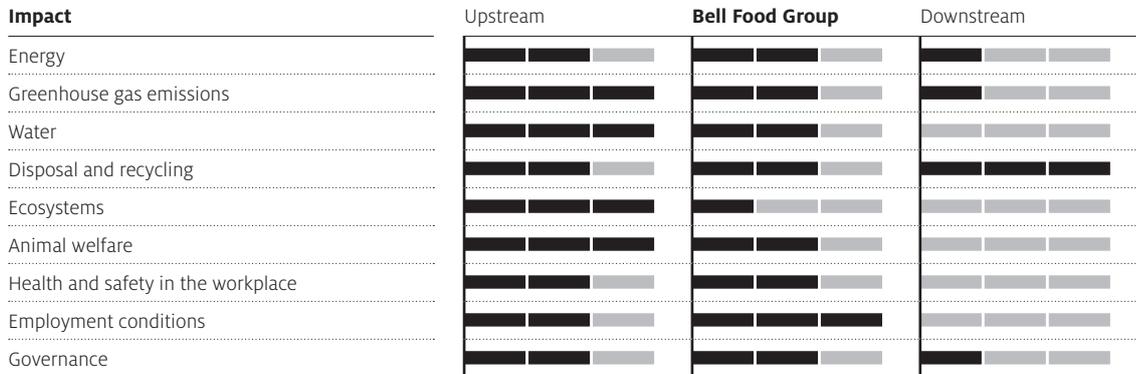
We conducted a materiality analysis of this kind in 2020/21 based on the principles of the Global Reporting Initiative (GRI). It helped to determine our material (relevant) topics from the perspective of our company and our stakeholders, to assess these and to link them together. The results of this analysis were merged in a materiality matrix (see diagram below) that contains an assessment of the relevance by our stakeholders (y axis) and an assessment of the

relevance of the impact of our services and products on the value chain (x axis). The Bell Food Group determined its material topics on this basis, identifying eight relevant strategic fields of action for the 2022–2026 sustainability strategy from these. No targets were identified for topics classified as immaterial (so-called basic topics). The Bell Food Group also reports in part on these topics for reasons of transparency.

Bell Food Group materiality matrix



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Impact along our value chain

The diagram illustrates the points on the value chain at which the effects of our services and products are felt. These findings provided the basis for identifying strategic goals.



Ambition level of the strategy

The Bell Food Group wishes to set a good example as an enterprise, which is why the level of ambition of the revised sustainability strategy was increased considerably over that of the 2017–2021 sustainability strategy. These ambitions include targets that entail increased cooperation with stakeholders and players along the upstream and downstream value chain. The Bell Food Group is thus expanding the previous strategic focus on an exclusive examination of the impact on the economy, environment and society in the company’s own production environment and direct sphere of influence.

The new level of ambition also includes a commitment to scientifically based targets pursuant to the Science Based Targets initiative (SBTi) and an increased focus on international agreements and standards for sustainable development. These include the Sustainable Development Goals (SDG) of the United Nations, the Paris Agreement on climate change, International Labour Organization (ILO) standards and other relevant corporate rules such as the European Green Deal.

The new 2022–2026 sustainability strategy involved the creation of a complex and ambitious agenda with a long-term time horizon until 2030 for each of the eight strategic fields of action. Current and future developments in the Bell Food Group market environment that could influence the structure or business performance of the Bell Food Group were taken into consideration to achieve a sound sustainability strategy. In addition to gradual changes, these also necessitate more fundamental changes in the company to a certain degree.

The new sustainability strategy was created with the participation of specialists from every division and the support of the ELEVATE consulting agency, a leading global provider of services in the area of sustainability.

Internal sustainability management



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The four-stage sustainability management process

Strategy

The Bell Food Group has set itself objectives in the sustainability strategy that should be achieved by 2026.

Implementation

Implementation of the sustainability strategy occurs through the Bell Food Group sustainability organisation (see page 12 «Internal sustainability management») and consists of several organisational levels.

Controls

An important component is sustainability monitoring that is regulated centrally through the Sustainability Competence Centre. The degree to which objectives have been achieved is reported annually to the Board of Directors.

Communication

Systematic sustainability communication with employees of the Bell Food Group and external stakeholders.

Sustainability governance

The 2022–2026 sustainability strategy defines organisational and functional framework conditions for sustainability governance. These include management and control of the sustainability strategy, sustainability communication and the sustainability organisation.

Implementation, management and control

Definition of the responsibilities, tasks and escalation level is an important component of internal sustainability management. This organisational framework was further refined and defined in the new strategy (see «Internal sustainability management» diagram, page 12).

Monitoring of sustainability indicators such as waste volumes or water and energy consumption across all Bell Food Group business areas is an important element of strategy management and control. Monitoring is being continuously improved and reported annually to the Board of Directors and senior management of the Bell Food Group in a synthesis report to address growing requirements.

Sustainability communication

The Bell Food Group believes in transparent and comprehensive sustainability communication, which is why the Bell Food Group informs its stakeholders annually of the progress in sustainability governance in a detailed sustainability report conforming to Global Reporting Initiative (GRI) standards. The issue of sustainability will also be addressed more systematically at different levels in the new strategic period and integrated as a key component in internal and external corporate communication processes (e.g. brand communication).

In addition, the Bell Food Group arranged external assessments again in 2021 through different sustainability rating bodies such as the Carbon Disclosure Project (see «Greenhouse gas emissions and energy», page 20) and EcoVadis, and participated in different customer surveys of the issue of sustainability.

Dialogue with stakeholders

Understanding our sustainability commitment in our stakeholder groups is important for the long-term success of the Bell Food Group. This applies both to direct stakeholder groups such as employees, suppliers, customers and other partners and indirect groups such as societal stakeholders.

To strengthen the mutual exchange with different stakeholder groups and promote mutual understanding, the Bell Food Group has set itself the goal of establishing a concept for dialogue with relevant stakeholder groups in the area of sustainability. In this way, the Bell Food Group can identify relevant topics and build up knowledge that will help the company to develop and improve continuously.

ESG risk management

To assess environmental and sustainability risks, the Bell Food Group evaluated relevant effects on the environment and society even more comprehensively in the context of a materiality analysis along the entire value chain and integrated this information in targets for the new sustainability strategy.

The Bell Food Group also set itself the goal of integrating environmental risks (environment; E), social risks (social; S) and governance risks (governance; G) in Group-wide risk management by the end of 2022.

Sustainability goals and obligations

Our further developed sustainability strategy identifies the relevant focal areas for our sustainability commitment and defines eight strategic fields of action of particular relevance to our business activities where the commitment of the Bell Food Group will be significant for society and the environment and also for our long-term value creation. This is why we are also committed to the sustainability goals of

the United Nations (UN Sustainable Development Goals; SDG). Not all of these affect us and our working framework directly, which is why we focus on 13 in our sustainability strategy. The following overview indicates where we wish to contribute to the realisation of the UN sustainability goals through our own sustainability targets.

Bell Food Group sustainability targets 2022–2026

Strategic field of action	Objective	Reference 2021	SDG
Greenhouse gas emissions and energy 	1.1 We are reducing absolute greenhouse gas emissions in our facilities by 21 percent (Scope 1 and 2). ¹	81 235 t CO ₂ -eq	SDG 2 / SDG 7 / SDG 8 SDG 12 / SDG 13
	1.2 We are developing the data basis and objective for the reduction of greenhouse gas emissions in our supply chain (Scope 3) and promoting appropriate measures and projects. ²	To be determined ⁶	
	1.3 We are increasing the proportion of renewable energy sources in our facilities to 80 percent. ^{1/3}	57 percent	
	1.4 We are reducing energy consumption in our facilities by 5 percent per product unit sold. ^{1/4}	1 043 kWh/t	
Water 	2.1 We are reducing water consumption in our facilities in non-risk areas by 10 percent per product unit sold. ^{1/4}	10 m ³ /t	SDG 2 / SDG 6 / SDG 8 SDG 12 / SDG 14 / SDG 15
	2.2 We are reducing water consumption in our facilities in risk areas by 50 percent per product unit sold. ⁵	To be determined ⁶	
	2.3 100 percent of our fruit and vegetable suppliers have confirmed to us that they employ sustainable water management in agriculture.	To be determined ⁶	
	2.4 We are optimising our wastewater management. ¹	Qualitative ⁷	
Disposal and recycling 	3.1 We are reducing operational food waste to less than 1 percent. ^{1/8}	To be determined ⁶	SDG 3 / SDG 6 / SDG 8 SDG 12 / SDG 14
	3.2 We are increasing the proportion of self-produced, recyclable end consumer packaging to at least 50 percent. We are reducing plastic consumption in our packaging per product unit sold by 15 percent.	To be determined ⁶ To be determined ⁶	
	3.3 A least 90 percent of the waste volume material in our facilities is reused or recycled. ¹	87 percent	
Ecosystems 	4.1 We are maintaining sales with product labels for organic agriculture, animal husbandry and fish farming at CHF 370 million. ⁹ We are maintaining sales with product labels for sustainable agriculture, animal husbandry and fishing at CHF 1 100 million. ^{1/10}	CHF 392 million ¹¹ CHF 1 238 million ¹¹	SDG 2 / SDG 3 / SDG 6 SDG 12 / SDG 14 / SDG 15
	4.2 95 percent of fruit and vegetables procured has a minimum standard for sustainable agriculture or higher. ^{1/12} 100 percent of fruit and vegetables procured outside Europe has a minimum standard for sustainable agricultural or higher. ¹²	63 percent To be determined ⁶	
	4.3 72 percent of our fish and seafood range is rated as «recommended» or «highly recommended» by the WWF. ¹³ Less than 1 percent of our fish and seafood range is rated as «not recommended» or poorer by the WWF. ^{1/13}	52 percent 0.73 percent	

Strategic field of action	Objective	Reference 2021	SDG
Ecosystems 	4.4 100 percent of our palm oil is obtained from deforestation-free and conversion-free sources. ^{1/14}	69 percent	SDG 2 / SDG 3 / SDG 6 SDG 12 / SDG 14 / SDG 15
	4.5 At least 50 percent of our soy in feed used in integrated poultry production or in our supply chain for meat and meat products from Europe is obtained from deforestation-free and conversion-free sources. ¹⁵	30 percent	
	4.6 We maintain the proportion of beef from deforestation-free and conversion-free sources at Bell Switzerland at 99 percent. ¹⁶	99 percent	
	4.7 75 percent of the raw materials used by us are traceable along the entire supply chain.	To be determined ⁶	
Animal welfare 	5.1 We do not procure any products defined by us as prohibited. ^{1/17}	0.5 t ⁸	No SDG ¹⁹
	5.2 37 percent of animal raw materials and products are certified with an animal welfare product label. ²⁰	30 percent	
	60 percent of animal raw materials and products at Bell Switzerland are certified with an animal welfare product label. ²⁰	59 percent	
	5.3 We are increasing the procurement volume of eggs with at least one minimum standard for animal welfare or higher to 100 percent. ^{1/21}	92 percent	
	5.4 100 percent of our facilities in integrated poultry production have a systematic analysis of animal welfare parameters.	To be determined ⁶	
100 percent of our facilities in integrated poultry production have an antibiotics monitoring system.	To be determined ⁶		
Health and safety in the workplace 	6.1 We reach 100 percent of our workforce through needs-oriented health programmes and measures.	To be determined ⁶	SDG 3 / SDG 8
	6.2 We have introduced a management system for occupational health and safety with a uniform standard at 100 percent of our facilities.	To be determined ⁶	
Employment conditions 	7.1 100 percent of our direct suppliers (1st tier) with a high social risk have a valid social standard audit/certificate. ^{1/23}	To be determined ⁶	SDG 4 / SDG 5 / SDG 8 SDG 10
	75 percent of all suppliers (1st tier to nth tier) whose last value-adding processing step is associated with a high social risk have a valid social standard audit/certificate.	To be determined ⁶	
	7.2 All service contract employees have a collectively agreed or country-specific fair minimum wage and fair employment conditions.	To be determined ⁶	
	7.3 The proportion of woman we have in senior management positions is at least 20 percent.	12 percent	
	7.4 We offer a training position to at least 150 people every year.	157 people	
	We continue to employ at least 70 percent of our apprentices in our facilities after they have completed their training.	76 percent	
	7.5 We keep the turnover of employees earning a monthly salary low at a maximum of 10 percent.	16 percent	
	7.6 We fill 60 percent of our management positions through our own employees.	To be determined ⁶	
7.7 All employees complete at least one training or further education measure per annum, while management staff complete two.	To be determined ⁶		
Governance 	8.1 We integrate ESG criteria in our risk management.	Qualitative ⁷	SDG 16
	8.2 We integrate ESG criteria in our financial management.	Qualitative ⁷	
Communication	K1 We publish a sustainability report based on an internationally recognised reporting standard every year.	Qualitative ⁷	

Declarations regarding sustainability goals

- 1 The objective is continued in the new 2022–2026 sustainability strategy.
- 2 Baseline survey and objectives for Scope 3 greenhouse gas emissions will be developed according to Science Based Targets initiative requirements by the end of 2023.
- 3 The target has been newly expanded to encompass heat, combustibles and fuels.
- 4 The target is newly formulated as an intensity value.
- 5 Water stress regions or critical water sites categorised as «high» and «extremely high» pursuant to the Aqueduct Water Risk Atlas are considered risk areas.
- 6 Reference values are, in part, not yet available for the objectives newly added to the sustainability strategy 2022–2026. These will be determined in 2022 and published in the Sustainability Report.
- 7 No reference value is practical as a qualitative goal is involved.
- 8 The target is newly formulated as a quantitative value.
- 9 Product labels for organic agriculture and animal husbandry are Bio Suisse, EU Organic, Demeter (or equivalent).
- 10 Product labels for sustainable (including organic) agriculture, animal husbandry and fishing are IP Suisse, Naturafarm, Natura Beef, Natura Veal, Pure/Original Simmentaler, Grassland Beef, Freilandgeflügel, BTS Geflügel, BTS Kaninchen, Weidehaltung Pferd, Deutscher Tierschutzbund 1-Stern/2-Stern, «Tierwohl verbessert», MSC, ASC, Beter Leven, Label Rouge, Fairtrade/Max Havelaar, UTZ, Rainforest Alliance, Bio Suisse, EU-Bio, Demeter (or equivalent).
- 11 The reference value for 2021 is not representative as consumer demand in the food retail sector for product labels for sustainable and organic agriculture, animal husbandry and fishing was higher than normal due to the coronavirus.
- 12 We consider a minimum standard for sustainable agriculture to be fruit and vegetables from businesses producing to at least the GLOBALG.A.P certification standard (or equivalent). However, this target value includes higher-level certification standards and/or product labels for sustainable agriculture (including organic).
- 13 See assessment in the WWF shopping guide for fish and seafood (www.wwf.ch/de/fischatgeber). Assessment grade: «highly recommended», «recommended», «acceptable», «not recommended», «hands off».
- 14 We define palm oil with a certification standard conforming to RSPO IP/SG, Bio Suisse, EU-Bio (or equivalent) as a deforestation-free and conversion-free source.
- 15 We define soy with a certification standard conforming to Donau Soja, Europe Soja, ProTerra, RTRS, Bio Suisse, EU-Bio (or equivalent) as a deforestation-free and conversion-free source.
- 16 We define beef produced and procured within Europe as a deforestation-free and conversion-free source. If the beef is produced and procured outside Europe, the beef production may be associated with a higher deforestation risk. Beef procurement from countries outside Europe may be necessary to compensate for fluctuations in supply and ensure that consumers have a stable supply. A target value of 100 percent cannot be guaranteed for this reason.
- 17 Prohibited products are indicated on the so-called DON'Ts list of the Bell Food Group and encompass products involving endangered species or from inhumane or inappropriate husbandry. They may not be used in the Bell Food Group.
- 18 Prohibited products on the Bell Food Group DON'Ts list also include fish and seafood conforming to the WWF «hands off» rating (heavily overfished, unsuitable stocks, environmentally damaging practices) published in the WWF shopping guide for fish and seafood (www.wwf.ch/de/fischatgeber). As this WWF rating is updated annually, it may not be possible (as in 2021) to list minor residual volumes of fish and seafood within the annual deadline using this assessment.
- 19 Although animal welfare is not defined as a target in the sustainability goals of the United Nations, it is one of the core elements in sustainable nutrition and, consequently, indirectly influences several sustainability goals of the United Nations.
- 20 Product labels for improved animal welfare are IP Suisse, Naturafarm, Natura Beef, Natura Veal, Pure/Original Simmentaler, Freilandpoulet, BTS Poulet/Truten, «Tierwohl verbessert», Bio Suisse, EU-Bio, Demeter (or equivalent).
- 21 Minimum standards for animal welfare in the case of egg products are KAT/AMA barn production, QS, AgroVet (or equivalent). However, this target value includes higher-level certification standards and/or product labels for improved animal welfare.
- 22 Development of a Group-wide antibiotics monitoring system in integrated poultry production to control and, where possible, further reduce the therapeutic use of antibiotics.
- 23 The scope of the target will now be expanded to include the entire Bell Food Group. Social risks include suppliers with production facilities in risk countries pursuant to the amfori BSCI Countries Risk Classification list.

The Sustainability Team



GRI Standard
102-16



»
**Sustainability
 concerns us all.**

From left to right:

- Marco Märsmann**, Head of Sustainability/Quality Management, Head of the Sustainability Competence Centre
- Marlene Pendl**, Project Manager Sustainability (Sustainability Team)
- Jochen Hiener**, Project Manager Sustainability (Sustainability Team)
- Roger Peier**, Project Manager Sustainability (Sustainability Team)
- Basil Mörikofer**, Project Manager Sustainability (Sustainability Team)
- Samuel Widmer**, Project Manager Sustainability (Sustainability Team)
- Milena Seitz**, Sustainability Officer Eisberg
- Angela Diesch**, Sustainability Officer Hügli
- Oliver Bindel**, Sustainability Officer Hilcona
- Daniel Böhny**, Sustainability Officer Bell Western/Eastern Europe
- Friedrich Gerbl**, Sustainability Officer Hubers/Süttag
- Dennis Spitzer**, Sustainability Officer Bell Germany



Environmental responsibility

The Bell Food Group is aware of its ecological footprint and the associated effects on natural resources such as water, soil, clean air and animals. These provide the basis of our quality of life and are of central importance for the performance of Bell Food Group products.

This is why the Bell Food Group wants to exercise its responsibility for the environment and make a positive contribution to sustainable agriculture, animal husbandry and fishing. The Bell Food Group products thus meet minimum social or ecological requirements and also contribute added value in an ecological, social and animal welfare sense. The Bell Food Group wants to use resources efficiently, further reduce or optimise energy and water consumption and greenhouse gas emissions, recycle wherever possible or work primarily in closed circuits or cycles. The company continually optimises its production processes to keep food, energy or water losses as low as possible.

The area of environmental responsibility encompasses five strategic fields of action: greenhouse gas emissions and energy, water, disposal and recycling, ecosystems and the issue of animal welfare. Ambitions, goals, management approaches, measures and projects in the area of environmental responsibility are illustrated in the following sections.

Greenhouse gas emissions and energy



GRI Standard

103-1, 103-2, 103-3, 302-1, 302-3, 305-1, 305-2, 305-4



Sustainability strategy 2022–2026:
Goal 1.1 to 1.4

Impact



Relevance

Warming of the Earth caused by the emission of greenhouse gases (GHG) is one of the greatest global challenges of the 21st century. Resulting climate changes such as drought, rising temperatures or the failure of rains or excessive rainfall have a major impact on food production and affect all players in our value chain. Simultaneously, agricultural production and the food industry are themselves emitters of greenhouse gases and must do their part to protect the climate.

The Bell Food Group can primarily exercise a direct influence on GHG emissions through the energy sources used in production facilities and its own transport organisation. The Bell Food Group has a responsibility to limit the emission of greenhouse gases without impairing the quality and safety of its products.



Management approach 2022–2026

- Commitment to the scientifically based objectives of the Science Based Targets initiative (SBTi). Baseline survey and objectives will be developed by 2024.
- Vision of «operational climate neutrality» (Scope 1/2) by 2035 and across the entire supply chain (incl. Scope 3) by 2050.
- All significant production locations in Switzerland have concluded an agreement with the Swiss Federal Office for the Environment (FOEN) on the reduction of their CO₂ emissions.
- Analysis of the CO₂ footprint of the most important products and raw materials by 2024.
- Reduction of operational energy consumption and substitution of fossil energy through an increase in energy procurement from renewable energy sources, own generation of eco-power (expansion of photovoltaic systems) and promoting the use of waste heat and heat recovery from our own processes.
- Expansion of low-emission mobility/logistics (own fleet/company vehicles) with appropriate catalogue of requirements (Green Travel Policy).

- Continuous and systematic monitoring of relevant processes and consumers to detect deviations in consumption in good time. Derivation of measures for the reduction and enhancement of the efficiency of energy consumption (supported by the internal «Top Excellence» improvement management system).
- Development of a measurement infrastructure (hardware and software) and implementation of a supervisory body (trained specialists) for effective energy management throughout the entire Bell Food Group by 2024.
- Development of a construction standard with sustainability aspects and a catalogue of requirements for building/process technology in the area of energy.
- Promotion of innovative projects with an emphasis on emission reduction in upstream stages, particularly in integrated production.
- Preferential treatment for suppliers that avoid transportation by air if possible.

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Partnerships & stakeholders

Science Based Targets initiative

The Bell Food Group has clearly positioned itself for the energy and climate strategy and obligated itself to reduce its greenhouse gas emissions through signing the declaration of intent for the Science Based Targets initiative (SBTi).



Carbon Disclosure Project (CDP)

The Bell Food Group was assessed in 2021 by the independent Carbon Disclosure Project organisation. This enables it to provide its customers and investors with transparent and externally validated information on its commitment with regard to climate and environmental protection.

Activities 2021

Energy and environmental management

Measures for the systematic reduction of greenhouse gas emissions require accompanying monitoring. This is why the Bell Food Group calculates its CO₂ footprint (Scope 1 and Scope 2 emissions) for all production locations, orienting itself on the Greenhouse Gas Protocol. Smart data plays an important role in this. The installation of an energy management system (software and hardware) between 2019 and 2024 for uniform, systematic and automated recording and assessment of water and energy consumption in all Bell Food Group production facilities contributes significantly in this respect. Over 40 percent of all production facilities were covered in the reporting year.

In addition, all production locations of the Bell Germany division and Süddeutsche Truthahn AG are certified according to the DIN EN ISO 50001 energy management standard, while Eisberg Romania, Eisberg Poland and Eisberg Hungary are all certified according to the DIN EN ISO 14001 environmental management standard.

Climate-friendly electricity generation

The energy source determines the greenhouse gas emissions during the procurement of power. The Bell Food Group is expanding its proportion of eco-power through, for example, the purchase of certificates of origin and certificates for renewable energies, or through power purchase agreements and eco-power tariffs. The proportion of eco-power was 81 percent in 2021.

In addition, the Bell Food Group operates its own photovoltaic and biomass plants at six of its 49 production locations. The share of this eco-power generated in the Bell Food Group as a proportion of overall power consumption is currently still less than one percent at around 1 000 MWh. This proportion should be continually increased in the coming years with the realisation and planning of further plants. The implementation of five more photovoltaic plants commenced in the reporting year at the Azuaga, Fuensaldia and Casarrubios locations of Bell Spain and Landquart (CH) and Orbe (CH) for Hilcona.

Promotion of energy efficiency measures

The Bell Food Group analysed energy consumption at different locations in 2021 (St. Gallen (CH), Dällikon (CH), Dänikon (CH), Basel (CH) and Cheseaux (CH)) to develop individual measures for the production locations and determine where energy can be saved and efficiency enhanced. Moreover, the implementation of measures defined in 2020 to enhance energy efficiency was continued. These included the conversion to LED lighting and the installation of more energy efficient production technology (ventilation, air conditioning, water heating, etc.). Expansion of the use of waste heat resulted in an energy saving of seven percent in 2021 (41 903 MWh).

Climate-friendly heat generation

Low-emission and regenerative heat generation technologies are a core element of a sustainable energy supply. For this reason, the Bell Food Group promotes connection to district heating grids such as at the Basel (CH), Schaan (LI) and Landquart (CH) locations. Efficient use of waste and process heat in Bell Food Group production facilities also plays an essential role. 2021 saw the implementation of a variety of projects in this respect, including the installation of a new high-performance heat pump and replacement of the previous thermal incineration plant at the Zell (CH) location, measures that save around 200 000 litres of heating oil per annum. 90 percent of the hot water at the Pfaffstätt location (AT) is already provided today through heat recovery. The amount of self-generated low-emission and regenerative heat (e.g. produced using company combined heat and power (CHP) units) in the overall heat consumption in the Bell Food Group is currently 500 MWh.

Climate-friendly value chain

Our business model means that considerably higher Scope 3 emissions are generated in the upstream and downstream value chain than in our own operational processes. In the context of a declaration of intent regarding the Science Based Targets initiative (SBTi), the Bell Food Group has therefore pledged to calculate the CO₂ footprint in the entire value chain by the end of 2023, developing a specific trajectory on this basis. As these emissions are not cre-

STORIES



Photovoltaic systems on the roofs of Eisberg production facilities provide a climate-friendly energy supply

Since 2021, photovoltaic systems have been gradually installed at Eisberg production locations to promote a power supply based on renewable energy. The systems at the Marchtrenk (AT) and Gyal (HU) locations have been in operation since the middle of 2021. The photovoltaic system in Marchtrenk can produce up to 600 kWh each day. The goal is to cover around 90 000 kWh annually through the energy input of the photovoltaic system, thus saving 30 tonnes of CO₂ per annum. The solar panels on the roof of the factory in Gyal (HU) produce an average of 600 000 kWh each year. A quarter of consumption is covered as a result, and 210 tonnes of CO₂ saved per annum.

240 t CO₂

CO₂ saving per annum.



Old trucks replaced by fuel-efficient vehicles

Truck by truck, the Süddeutsche Truthahn AG fleet in Ampfing is being replaced. The company will be relying on the latest generation of fuel-saving MAN models in future. The first two vehicles in the Euro 6 emission class that is the lowest pollutant emission level according to the EU emission standard were delivered in 2021. This represents a further important step towards effective environmental protection.

Up to **3.7** %

lower fuel consumption.

ated in our immediate area of influence, achieving savings represents a major challenge. The Bell Food Group thus intends to promote specific emission reduction projects on the basis of these calculations, particularly in integrated production.

The Bell Food Group is already implementing a variety of measures to improve Scope 3 GHG emissions. The construction of further BTSplus poultry houses is planned up to 2026 (see link below). Moreover, feed additives are being tested with cows that reduce methane emissions in cattle. When it comes to transporting goods, the Bell Food Group is converting to climate-friendlier transport systems in a variety of projects. At Bell Germany, air-dried ham cuts from Italy are transported by rail, and Hilcona has also used rail transportation for many years. New e-vehicles were commissioned and charging stations installed at a variety of locations in 2021 to reduce CO₂ emissions from company vehicles. Over 50 charging stations are now available at the Basel location alone. In addition, all Bell Food Group business flights have been offset through WWF climate protection projects since 2014.

Internally, the Bell Food Group strives to achieve improvements in Scope 3 GHG emissions by, for example, subsidising public transport for its own employees, mobile office provision throughout the Group, expanding video telephony and appropriate re-equipping of conference rooms.

Climate-friendly product ranges

The Hügli and Eisberg divisions conducted product-specific emission calculations (of product carbon footprints) in 2021. Based on these calculations, Hügli offset 1 000 t CO₂ for the entire NATUR COMPAGNIE brand range through a gold standard climate protection project (see link below).

↔ [NATUR COMPAGNIE emission offsetting](#)

↔ [BTSplus poultry house from Bell](#)

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Overall assessment 2021

The total energy procurement of the Bell Food Group in 2021 was 560 gigawatt hours (GWh), equivalent to a plus of approximately one percent (see «Energy consumption according to type and source» table, page 51). This means that the goal of the 2017–2021 sustainability strategy has not yet been achieved. The main reason for this was the increase in production volumes in recent years through the acquisition of companies and commissioning of new production facilities. Against this background, the goal for reducing energy consumption in the new 2022–2026 sustainability strategy will be pursued with somewhat greater vigour.

At 51 percent, electricity accounts for the greatest proportion of the overall energy procurement in the Bell Food Group. This is followed by heat at 39 percent and fuel at 10 percent (see «Energy consumption according to type and source» table, page 51).

The proportion of energy procured from renewable sources increased in 2021 by one percent to 57 percent, with an increase of two percent for eco-power to 81 percent. This goal is also being pursued further in the 2022–2026 sustainability strategy and newly expanded to encompass heat, combustibles and fuels.

Bell Food Group greenhouse gas emissions in 2021 were 81 235 tonnes carbon dioxide equivalents (CO₂-eq; 83 305 tonnes in the previous year). This is equivalent to a decline of two percent, despite operative growth (see «Greenhouse gas emissions according to type and source» table, page 52). When the entire target

period is considered, it is apparent that the goal of the 2017–2021 sustainability strategy has not yet been achieved. Greenhouse gas emissions consist of a combination of direct and indirect emissions. Direct greenhouse gas emissions occur in the operational and production processes of the Bell Food Group and account for 51 percent of overall emissions. The majority of these come from combustibles and fuel consumption (Scope 1 emissions). Indirect greenhouse gas emissions come from the procurement of electricity and district heat for production locations (Scope 2 emissions) and account for a proportion of 45 percent. Only business trips by aircraft are currently recorded as indirect emissions generated outside our own operational processes (Scope 3 emissions). At 40 percent and 36 percent respectively, electricity and combustibles are currently the greatest GHG emission sources, followed by fuel (20 percent) and district heat (4 percent).

The reduction target for greenhouse gas emissions will be pursued further in the 2022–2026 sustainability strategy and, in the context of Science Based Targets initiatives, expanded until 2024 to include Scope 3 greenhouse gas emissions and validated once again.

The goal of reducing problematic refrigerants will be pursued further as a measure in efforts to reduce Scope 1/2 emissions. For this purpose, losses of emission-related refrigerants in the production process will now be recorded in the greenhouse gas inventory of the Bell Food Group. This means that accounting of Bell Food Group greenhouse gas emissions complies with the international standard defined in the Greenhouse Gas Protocol.

-2%

Reduction of greenhouse gas emissions
2021 by 2 percent to 81 235 tonnes CO₂ equivalents.

+1%

Increase in **energy procurement** 2021 when compared to the previous year by 1 percent to 560 GWh.

57%

of **energy procured** (electricity, heat, fuel) in 2021 came from **renewable sources** (previous year: 56 percent). The volume for electricity is 81 percent.

Key figures

«Energy consumption according to type and source», page 51

«Greenhouse gas emissions according to type and source», page 52

Strategic objectives and performance 2021

Objective	Unit	2020	2021	Δ Objective
Reduction in energy consumption of 2 percent per annum by 2023 ¹	MWh	556 179	560 558	● ○ ○
100 percent electricity from renewable sources by 2023	%	79	81	○ ● ○
Reduction in GHG emissions (Scope 1+2) of 4 percent per annum by 2023 ^{1/2}	tCO ₂ -eq	83 305	81 235	● ○ ○
No facilities using problematic refrigerants by 2023	Number	83	n.a. ⁴	○ ● ○

¹ Specific objectives per business area and division.

² See «Greenhouse gas emissions according to type and source» table, page 52.

³ See «Energy consumption according to type and source» table, page 51.

⁴ This objective was replaced by recording greenhouse gas emissions created through refrigerant losses in our facilities.

● Objective not on track
 ● Objective partially on track
 ● Objective on track or achieved

Water



GRI Standard

303-1, 303-2, 303-3



Sustainability strategy 2022–2026:
Goal 2.1 to 2.4

Impact

Upstream

Bell Food Group

Downstream



Relevance

Fresh water, particularly potable water, is a valuable and limited resource that is subject to high demand pressure. Throughout the world, the number of regions where there is water scarcity or an acute water shortage is growing. Due to strict hygiene requirements governing the safety of food, large volumes of drinking water are used in food production for cleaning machines, equipment and production premises or for processes such as the washing of meat, fruit, vegetables and salads. As a player in the food system, the Bell Food Group encourages

sustainable practices for the use of water in its facilities and its value chain to preserve the quality and volume of this important resource in the long term.

Statutory regulations on the protection of drinking water and management of water resources are constantly increasing in countries where the Bell Food Group is active. This also applies to requirements governing water withdrawal and the pre-treatment of wastewater.



Management approach 2022–2026

→ Reduction of water consumption in Bell Food Group facilities to conserve fresh and drinking water resources, provided this does not impair food safety and hygiene requirements.

→ Continuous and systematic monitoring of relevant processes and consumers to detect deviations during use in good time and derivation of measures for the reduction and enhancement of the efficiency of water consumption (supported by the internal «Top Excellence» improvement management system).

→ Development of a measurement infrastructure (hardware and software) and implementation of a supervisory body (trained specialists) for effective water management throughout the entire Bell Food Group by 2024.

→ Promotion of reuse of water and water recovery from company processes.

→ Development of a construction standard with sustainability aspects and a catalogue of requirements for company buildings/process technology in the area of water (water use requirements in processes, wastewater cleaning, etc.).

→ Measures for improvement of specific water consumption in our own production facilities in risk areas where water is scarce.

→ Analysis of the water footprint of the most important products and raw materials by 2024.

→ Optimising of water use and promotion of sustainable water management in the Bell Food Group value chain, particularly in the case of significant contracting partners and in agricultural production of fruit and vegetables guided by familiar international standards (e.g. GLOBALG.A.P PLUS).

→ Observance of statutory water protection regulations and optimising of wastewater management in Bell Food Group facilities. The Bell Food Group also requires wastewater management by all significant contracting partners.

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-10%

Water consumption IN 2021 of 5.6 million cubic metres was 10 percent lower than in the previous year.

582 000 m³

582 thousand cubic metres of water were fed back into the system and recycled in 2021. This is equivalent to approximately 10 percent of overall water consumption.



Key figures

«Water consumption according to type and source», page 53

Activities 2021

Water management

Smart data also plays an important role with regard to water consumption. The installation of an energy management system (software and hardware) between 2019 and 2024 for uniform, systematic and automated recording and assessment of water and energy consumption in all Bell Food Group production facilities contributes significantly in this respect. Over 40 percent of all production facilities were already covered in the reporting year.

At a few locations, water is reused with the aid of a water recovery system for purposes such as potato processing at Hilcona or preliminary cleaning of transport containers at Hubers/Sütäg. As was the case in the previous year, water fed back/recycled facilitated a reduction in water consumption of 10 percent (582 440 m³).

Wastewater management

Some locations have their own wastewater treatment plants for pretreatment of wastewater. In addition to the already existing plants, a new wastewater treatment plant was commissioned at the Orbe (CH) location in 2021. At the Eisberg location in Dällikon (CH), organic waste recovered during the treatment of wastewater is also used to generate biogas.

Production in regions with water stress

We analysed our production locations with the Aqueduct Water Risk Atlas (wri.org) to determine where our risk areas are with regard to water. This analysis identified our locations in Spain, France and Romania as risk areas of relevance for the new sustainability target 2.2 (see «Bell Food Group sustainability targets 2022–2026» table, page 14).

Water management in the value chain

We inspect our suppliers regularly on site during visits and audits to, for example, determine whether GLOBALG.A.P PLUS requirements are observed (prohibition on the use of organic fertiliser, strict control of irrigation water, etc.).

Overall assessment 2021

Most of the water consumed by the Bell Food Group is tap water from public and private water suppliers (64 percent). The remaining water consumed is groundwater and spring water (36 percent) as well as rainwater. Use of the latter is currently low throughout the entire Bell Food Group (<1 percent). Water consumption in 2021 was approximately 5.6 million m³. This represents a considerable reduction of 10 percent when compared to the previous year (see «Water consumption according to type and source» table, page 53). Despite this impressive reduction, the absolute target value defined in the 2017–2021 sustainability strategy has not been achieved. The main reason for this is strong production volume growth in recent years and the takeover of new companies and stricter hygiene requirements. For this reason, a relative target value was defined in the new sustainability strategy that adequately reflects efforts undertaken by the Bell Food Group in the area of sustainable water management while taking company growth into consideration (see «Bell Food Group sustainability targets 2022–2026» table, page 14).

Strategic objectives and performance 2021

Objective	Unit	2020	2021	Δ Objective
Reduction in absolute water consumption by 1 percent per annum by 2023 ^{1/2}	m ³	6 209 084	5 611 217	○●○
Optimisation of wastewater management	Qualitative target ³			○●○

1 Specific objectives per business unit.

2 See «Water consumption according to type and source» table, page 53.

3 Objective achievement status checked through annual documentation of measures.

● Objective not on track
 ● Objective partially on track
 ● Objective on track or achieved



GRI Standard

103-1, 103-2, 103-3, 306-2



Sustainability strategy 2022–2026:
Goal 3.1 to 3.3

Impact

Upstream

Bell Food Group

Downstream



Disposal and recycling

Relevance

Food losses occur at all levels of the value chain from the field to the table. The majority of these losses occur in the downstream value chain and among consumers. However, food producers are also called upon to make efforts to avoid food losses. This applies in particular if, like the Bell Food Group, mainly fresh and highly perishable food is produced. The Bell Food Group can contribute here by avoiding production surpluses, production errors and errors in inventory management. However, there are many losses that cannot be prevented, including re-

sidual materials that are not suitable for consumption, such as preparatory waste or bones.

As a food producer, the focus is on animal and plant-based raw materials, along with auxiliary materials such as packaging. The focus here should not only be confined to the disposal of waste as a last stage in the life cycle of a product, but be part of sustainable development of the entire life cycle from acquisition of the raw materials to disposal and recycling of the waste created.



Management approach 2022–2026

- > Avoidance and reduction of waste in our production facilities.
- > Increasing the recycling ratio and recovery of materials to recycle as high a level of residual organic and inorganic material as possible or, at best, to keep them within the loop. Our basic principle: no waste in landfills.
- > Special waste is always collected separately and must not be disposed of through household waste. Special waste must also be transported and disposed of by a certified specialist company.
- > Development of a common understanding for food losses within the companies and a continuous reduction of food losses in the Bell Food Group. Membership in the «United Against Waste» network and cooperation with charitable organisations such as «Tischlein deck dich» and «Tafel». Marketing of production surpluses through factory outlets or in cooperation with innovative organisations such as «Too good to go».

- > Reduction of food losses through specific measures in the upstream and downstream supply chain. This includes adaptation of the calibration requirements for fruit and vegetables or sensitising consumers with regard to use of the complete animal (nose to tail).
- > Use of environmentally friendly materials and reduction of material usage in packaging. Expansion of the use of recyclable and recycled materials in packaging.
- > Demanding waste management by all significant contracting partners.

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Partnerships & stakeholders:



Centravo specialises in the disposal, further processing and export of abattoir by-products in which the Bell Food Group is involved. Centravo transforms animal raw materials into products such as grease, leather, biodiesel, raw materials for the pharmaceutical industry and pet food. Centravo is also responsible for the export of meat products for which there is less demand. In cooperation with Centravo, the Bell Food Group strongly expanded exports to China in the reporting year, achieving an impressive volume of around 3 750 tonnes.

Activities 2021

Disposal management

Many of the residual materials generated in Bell Food Group production facilities are a valuable source of raw materials and can be recycled or fed into a specific high-value recovery process. The recording of waste flows, location-specific disposal concepts and regular recording of recyclable materials collected separately and divided in the recovery process according to defined fractions and reutilisation methods are important components of waste management. These are checked centrally every year. A guideline for the management of residual material and waste disposal was developed in 2021 to standardise operative implementation throughout the Group.

The Bell Food Group adheres to the principle of its own recycling cascade and waste hierarchy when it comes to waste disposal: avoidance/reduction > recycling/reutilisation of materials > other reutilisation > disposal through incineration.

Waste reduction and recycling

The internal «Top Excellence» (TopX) improvement management system succeeded in systematically reducing material and raw material losses in the reporting year and increasing the level of recycling of other leftover residual materials. The avoidance of waste is therefore a task for every employee.

TopX was rolled out at several locations in the reporting year. This means that the majority of production facilities have been covered.

Overproduction may occur in food production due to ordering errors or planning uncertainties. This should be avoided where possible through strict requirements planning. If this does not succeed, packaged and ready-to-eat products are sold in factory outlets, including at reduced prices, or donated to charitable organisations such as «Tischlein deck dich», «Tafel» or CARITAS markets, «To good to go», etc. For example, Hilcona managed to sell or donate around 210 tonnes of ready-to-eat food in this manner in the reporting year.

Disposal of animal by-products

The disposal of animal by-products is regulated in each country. They are recycled or disposed of, depending on statutory requirements and the specific risk level involved. Certain parts of the animal that are unsuitable for human consumption, such as skin or innards, can in part be reused. As recycling of these abattoir by-products and food that cannot be sold is complex, requires a specific infrastructure and expertise, and also does not pay off for individual meat processors such as the Bell Food Group, it has joined forces in Switzerland with the largest meat processor and, as Switzerland is a small country, concentrated disposal and recycling in the hands of a single company (see article on Centravo on the left).

Packaging

Packaging is an important element of product protection in the food sector. In addition to ensuring product safety, the Bell Food Group promotes packaging solutions that also meet ecological requirements and contribute to the achievement of goals in the areas of disposal and recycling. In numerous projects implemented in 2021, the focus was on a change to recyclable (mono-materials) and recycled packaging material (rPET), the simplification of packaging and standardisation of packaging processes (see special «Sustainable packaging» focus on page 29).

Overall assessment 2021

Around 140 tonnes of packaging material was saved or replaced by an environmentally friendlier variant in the reporting year. This meant that numerous innovative packaging projects were once again realised and further steps taken to achieve objectives. Considerably greater importance will also be attached to this goal in the new 2022–2026 sustainability strategy. There will be two new sustainability targets in the area of packaging (see sustainability target 3.2 in the «Bell Food Group sustainability targets 2022–2026» table, page 14). The reduction will also be newly measured relative to the product unit sold.

The absolute waste volume in 2021 was 99 889 tonnes (previous year: 91 643 tonnes). This is equivalent to an increase of nine percent (see «Waste volume by type and disposal method» table, page 54). The increase in the overall disposal volume is, among other factors, due to the expansion of the production volume (+2%). However, this on its own does not explain the difference compared to the previous year as the relative waste volume has also risen

considerably (see «Waste volume by type and disposal method» table, page 54). This increase can mainly be traced back to a change in the data basis for the biomass disposal volume. In the reporting year, estimates were replaced by effective calculations in the Eisberg division and Hubers/Süttag for the first time, leading to higher values.

In contrast, the implementation status of the recovery of materials/recycling quota and the refuse volume indicates a positive development and is on track. Only the recovery of materials/recycling quota is pursued as a target in the 2022–2026 sustainability strategy as the strategic objective to reduce the refuse volume is already indirectly reflected in it (reduction of refuse volume > increase in recovery of materials/recycling quota).

The goal of reducing rejects and food losses that was hitherto only examined qualitatively on the basis of an annual documentation of measures is continued as a quantitative goal in the 2022–2026 sustainability strategy (see sustainability target 3.1 in the «Bell Food Group sustainability targets 2022–2026» table, page 14).

+10%

The **recycling volume** in 2021 was increased by 10% to 86 767 t when compared to the previous year.



Key figures

«Waste volume by type and disposal method», page 54

Strategic objectives and performance 2021

Objective	Unit	2020	2021	Δ Objective
Increase reutilisation of materials/recycling quota to 80 percent by 2023 ¹	%	86	87	○○●
Production/replacement of packaging materials via projects	tonnes	352	140	○○●
Reduction of waste by 1 percent per annum by 2023	%	13	11	○○●
Reduction of rejects/food losses	Qualitative target			○○●

¹ Specific objectives per business unit.
² Refuse volume [def.] Ratio of volume of waste incinerated in a waste incineration plant to the total waste volume. See «Waste volume by type and disposal method» table, page 54.

● Objective not on track
● Objective partially on track
● Objective on track or achieved

Sustainable packaging



Separating films

On average, a 100 g pack of Serrano ham at Bell Germany contained about five grams of plastic films called interleavers that are used to separate the slices. These separating films accounted for around 24 percent of the overall weight of a pack of this kind. It is now possible to dispense with the plastic films for separating the slices by spraying an extremely fine layer of organic vegetable oil onto each slice. This makes Bell Germany the first manufacturer in the charcuterie sector with a sustainable alternative to plastic interleavers. Savings potential at Bell Germany: 200 tonnes per annum.

200 t/year

savings potential at Bell Germany.

Further projects

- Bell Seafood switches from petroleum-based polystyrene containers to reusable packaging in the interest of environmental protection.
- Employees who do not want to have a printed employee magazine can now also access a digital version of the magazine.
- Use of PAPERBOARD packaging at Bell Switzerland and Bell Germany saves 75 percent of plastic (25 g instead of 41 g plastic per sales unit (SU) for small packaging, 37 g instead of 60 g plastic per sales unit for large packaging).

Refill bag

Food service customers at Hügli have benefited from an innovative packaging concept involving waste-saving refill bags for further purchases with regard to seasoning mixes since 2021.

Cardboard tray and oven foil

The previous combination of a foam tray, oven bag and foil bag for chickens in baking foil has been replaced by Bell Switzerland with a more environmentally friendly cardboard tray and oven foil. This saves 39 percent plastic.

Folding packaging

Successful packaging concepts from individual countries will also be introduced in other countries where possible. After being introduced in Germany (2019) and Switzerland (2020), the folding packaging concept was also launched on the market in France in the reporting year. The new range encompasses international charcuterie specialties such as Jambon sec de Savoie, Prosciutto Crudo and Serrano ham. When compared to conventional packaging with a fixed lower foil, folding packaging reduces material by 37 percent. The successful folding packaging concept from Bell Germany was further refined in 2021 through a change to recyclable mono-material and, in addition to other distinctions, won the Worldstar Award 2022 for particularly sustainable packaging.

-37%

material saving in comparison with existing packaging.



GRI Standard

103-1, 103-2, 103-3, 201-1, FP2, BFG indicator



Sustainability strategy 2022–2026: Goal 4.1 to 4.7

Impact

Upstream

Bell Food Group

Downstream



Ecosystems

Relevance

Human beings have radically altered nature almost everywhere on the planet, threatening biodiversity and many ecosystems. Intact ecosystems are, however, essential for the health, quality of life and nutritional basis of people.

The Bell Food Group requires large quantities of plant and animal raw materials such as fruit, vegetables, grain, meat, fish and seafood for its food production. Depending on production methods and locations, the cultivation or procurement of these raw materials can have a

negative ecological impact, such as the large amounts of water and land required for agriculture, the use of plant protection products and fertilisers in terrestrial ecosystems, methods for catching fish that are not environmentally friendly and overfishing in aquatic ecosystems. For this reason, the Bell Food Group wishes to make a positive contribution to the protection of terrestrial and aquatic ecosystems and the promotion of sustainable agricultural.



Management approach 2022–2026

→ Observance of the international biodiversity convention, rejection of animal and plant-based products from unacceptable sources and prohibition of genetically modified food. Procurement of products of this kind is prohibited for our entire range (see item 17 on page 16).

→ Procurement of plant-based raw materials defined as critical, such as palm oil or soy, from deforestation-free and conversion-free sources. Vision: zero deforestation and turf-free production by 2030.

→ Procurement of fruit and vegetables with a minimum standard for sustainable agriculture that is verified through a label or an independent body and that raw material suppliers are obliged to observe. The minimum standard must exceed normal standards for the sector and respective national legislation.

→ Expansion of the range of plant-based raw materials from operations with organic and sustainable agriculture or products with a label/certification for organic and sustainable agriculture.

→ Analysis of the soy footprint of the most important products and raw materials by 2026.

→ Promotion of soy from European or responsible cultivation and foregoing of palm oil as a feed component in animal husbandry by 2030.

→ Protection of aquatic ecosystems by refusing to procure fish and seafood from heavily overfished sources. Promotion of sources that are rated as at least recommended by the WWF or have a recommended label or certificate.

→ Promotion of innovative projects with sustainability aspects in fruit and vegetable cultivation, particularly at/with contracted producers, and the development of our own catalogue of requirements in the area of biodiversity (biodiversity policy).

→ Development of a building standard with sustainability aspects in the area of biodiversity (requirements for the use of open spaces/roof surfaces, etc.).

→ Promotion of alternative protein sources in livestock feeding with appropriate projects up until 2030.

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SDGs



Partnerships & stakeholders:

Soy Network Switzerland/Donau Soja



www.sojanetzwerk.ch
www.donausoja.org

As an active member of the Soy Network Switzerland and the Donau Soja association, Bell Switzerland has been committed to the sustainable procurement of soy for feed for several years, supporting the responsible cultivation of feed soy in countries of origin.

WWF Seafood Group

The Bell Food Group is a founding member of the WWF Seafood Group and is committed to sustainable and environmentally compatible fishing.



Environmentally compatible fishing

Mosa Meat

The Bell Food Group is investing in the Dutch start-up Mosa Meat, the world's leading company for cultured beef.



www.mosameat.com

Activities 2021

Agricultural production and sustainable fishing

At Hilcona, the proportion of chemically dressed seed (i.e. seed treated with plant protection products) in conventional vegetable cultivation should be reduced in the long term, or a switch to organic dressing should occur. The proportion of land area in bean and carrot production where untreated seed is used was increased to 80 percent in the reporting year.

Eisberg Hungary launched two different kinds of vegetable seedlings (microgreens) or baby leaves on the market in the reporting year: radish and mizuna. The vegetable seedlings are produced through vertical cultivation, meaning in innovative, multi-storey greenhouses that are environmentally friendlier and save space.

In addition to projects in agricultural production, the Bell Food Group is also committed to sustainable and environmentally compatible fishing and has signed a framework agreement with the WWF in which it pledges not to offer any heavily overfished species and to continually increase the proportion of recommended and highly recommended labels. This framework agreement was renewed in the reporting year and the objectives defined together were incorporated into the strategic objectives of the 2022–2026 sustainability strategy. As a partner of a sustainable fishery project on the Philippines (Philippine Tuna Handline Partnership), Bell Switzerland was able to contribute successfully to helping local fisheries obtain MSC certification. In addition to contributing to the protection of fish stocks and the marine environment, MSC certification also offers these fisheries new market opportunities. This means that MSC-certified tuna from these fisheries can now also be offered in Swiss retail (see link in the «Environmentally compatible fishing» side column).

Range of products from sustainable and organic agriculture

The organic pasta range from Hilcona already accounts for 30 percent of the entire pasta turnover. The proportion of organic pasta has been continually increased in recent years. In cooperation with Naturland, Hilcona expanded its organic commitment in Germany and launched two new products with organic labels: «Bio Tortelloni Pomodoro e Mozzarella» and «Bio-Spätzle». In addition, tofu, which is also sold under the Hilcona brand, has been manufactured 100 percent with Swiss organic soy beans since 2021.

Meat alternatives/ Plant-based innovations

«The Green Mountain» is a Hilcona start-up specialising in plant-based meat alternatives that continues to enjoy success. The company won the Swiss Vegan Award for its products in 2021. In addition, three new plant-based sausages and a vegan schnitzel were added to the product range in 2021. This means that Hilcona has expanded its range of vegan products to over 100 items, reacting to the growing demand for plant-based products.

Hügli is one of the few companies in the food service sector to have a comprehensive range of organic convenience products and also focuses on plant-based meat alternatives. A variety of new products was also launched in the reporting year. These include innovative ready mixes based on a purely vegetable recipe, such as a vegan meatball or vegan cevapi.

With «VeganPlus B12 Hefeflocken» yeast flakes, the Hügli brand «granoVita» has launched the first variant on the market that is also enriched with vitamin B12 in addition to minerals. An ideal supplement for preventing a B12 deficiency with vegan nutrition.

STORIES



Habitat for bees and pollinating insects

Bees are an indispensable part of our ecosystem. They contribute to securing natural variety and the basis of our lives. In the context of the «Bee Hilcona» project, Hilcona first gave three Demeter bee colonies a new habitat that will be expanded further in the coming years. Through settlement of the bee colonies, Hilcona AG aims to contribute to the preservation of their pollination performance and the protection of local species.

Hügli is also supporting bees and pollinating insects through a donation to the Green Forest Fund. The company has created 2 000 m² of new habitat for bees and pollinating insects. In addition to bees, this area also creates a valuable reservation for many other insects such as bumblebees and butterflies.

2 000 m²

of new habitat for bees and pollinating insects through a donation from Hügli and three new bee colonies through the Bee Hilcona initiative.



Natural tastes best

For 80 years, Hilcona has been committed to treating natural resources with respect. For example, Hilcona only processes vegetables from Liechtenstein and Switzerland. In harmony with nature, 500 Hilcona farmers cultivate their fields and meadows to ensure that customers can be provided with fresh spinach, peas, potatoes, carrots and other vegetables of the finest quality. Its own purchasing organisation, Hilcona Agrar, takes care of the supply of raw materials and the producers.

Around

500

contracted producers supply Hilcona with Swiss vegetables.

- Support of vegetable farmers through advice and aid during cultivation planning, sowing, cultivation and harvesting as well as the loaning of special machinery (e.g. all-in-one sowing machines, etc.)
- Evaluation and further development of production standards (IP and organic regulations, etc.)
- Organisation and realisation of raw material transportation
- Long-term development and maintenance of producer base (support, advice, administration).
- Fair contractual conditions through purchase agreements
- Local procurement and regional added value with short transportation routes

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Overall assessment 2021

The proportion of products with a label/certification during procurement of plant-based raw materials was maintained in 2021 at the level of the previous year, despite a considerably higher sales volume. In the area of fruit and vegetables, the proportion increased slightly relative to the previous year (see «Procurement of plant-based raw materials with label/certification» table, page 54).

Sales revenue with products that have a label or certification for sustainable and organic agriculture, animal husbandry or sustainable fishing increased by one percent relative to the previous year (see «Sales revenue with label/certification» table, page 55 / table in «Strategic objectives and performance 2021»). This is mainly due to an increase in the convenience business area.

The implementation status of the strategic objective to increase the proportion of fruit and vegetables from Europe with a minimum standard is considerably less than the target value of 100 percent (see table in «Strategic objectives and performance 2021») that should have been achieved by 2020. This objective is continued in the new 2022–2026 sustainability strategy, but with a conservative target value as, in retrospect, the target forecast was judged to be too ambitious from the point of view of the still current 2017–2021 strategy.

The implementation status of the strategic objective to increase the proportion of fruit and vegetables from Switzerland with a minimum standard is on course, but lower than the previous year's level. The main reason for this is that domestic earnings in 2021 were considerably less than in the very good previous year. For this reason, more goods without SWISSG.A.P. certification needed to be procured abroad in the reporting year.

100%

100 percent of the **palm oil** in our food is **certified** according to organic or RSPO standards.

81%

of all plant-based raw materials came FROM EUROPE in 2021.

Key figures

«Procurement of plant-based raw materials with label/certification», page 54

«Sales revenue with label/certification», page 55

Strategic objectives and performance 2021

Objective	Unit	2020	2021	Δ Objective
No procurement of prohibited products pursuant to DON'Ts list ¹	t	0	52	●○○
Increase in sales revenue with label/certification (continuous objective) ²	%	29	30	○○●
99.9 percent of our fish and seafood range from ecologically compatible aquacultures/fisheries that preserve stocks, where possible, by 2024 ³	%	97	97	○○●
100 percent certified palm oil by 2020 ⁴	%	100	100	○○●
100 percent of the fruit and vegetables procured from Europe are GLOBALG.A.P certified until at least 2020 ^{5/6}	%	– ⁷	63	●○○
100 percent of the fruit and vegetables procured from Switzerland are SWISSG.A.P certified until at least 2023 ^{5/6}	%	100	97	○○●
100 percent GMO-free seed for fruit/vegetables from own cultivation by 2020 ⁶	%	100	100	○○●

1 Prohibited products are indicated on the so-called DON'Ts list of the Bell Food Group and encompass products involving endangered species or from inhumane or inappropriate husbandry. They may not be used in the Bell Food Group.

2 See «Sales revenue with label/certification» table, page 54. Contains the entire turnover with label/certification for organic and sustainable agriculture/animal husbandry and sustainable fishing.

3 The target value only applies to Bell Switzerland pursuant to the WWF Seafood agreement («highly recommended», «recommended» or «acceptable» rating), where 98 percent of the total procurement volume of fish and seafood is handled through the Bell Switzerland business area. See assessment in the WWF shopping guide for fish and seafood (www.wwf.ch/de/fischratgeber).

4 Palm oil with a certification standard conforming to RSPO Identity Preserved/Segregated, Bio Suisse, EU-Bio certifications, Demeter (or equivalent).

5 This target value, however, includes higher-level certification standards and/or product labels for sustainable agriculture (including organic).

6 Target values only apply to the Hilcona and Eisberg (convenience business area) business units that have integrated contracted production at an agricultural level.

7 Due to the change to systematised data acquisition, the value published in 2020 has turned out to be too high and has, consequently, been deleted.

● Objective not on track
 ○ Objective partially on track
 ● Objective on track or achieved

Animal welfare



GRI Standard

103-1, 103-2, 103-3, 201-1, FP2, BFG indicator



Sustainability strategy 2022–2026: Goal 5.1 to 5.4

Impact

Upstream

Bell Food Group

Downstream



Relevance

Animal raw materials, primarily meat, are the most important raw materials in terms of volume for the Bell Food Group. Almost 100 percent are used in the Bell Switzerland and Bell International business areas. In the convenience business area, however, animal raw materials are primarily used as components and not as purely meat products. More than 98 percent of the total volume of fish and seafood is procured by the Bell Switzerland business area. Around three-quarters of the sales revenue of the Bell Food Group comes from the processing of animal products.

Animal husbandry, feed, medication (e.g. use of antibiotics), transportation and slaughtering of animals are all animal welfare issues found along the entire value chain in the Bell Food Group. The Bell Switzerland business area and Hubers/Süttag division have their own abattoirs in which the welfare of animals in the slaughtering process can be directly influenced. The Bell Food Group has integrated poultry production in Switzerland, Austria and Germany and can exercise direct influence here on animal welfare issues.



Management approach 2022–2026

→ Observance of the international biodiversity convention and rejection of inhumane animal husbandry, transportation and slaughtering. The procurement of products from unacceptable sources pursuant to our DON'Ts list is rejected.

→ Procurement of defined critical raw materials such as meat, milk and dairy products, egg and egg products, fish and seafood with a minimum standard for animal welfare or ecology. This must be verified through a label or an independent body, and raw material suppliers are obliged to observe it.

→ Expansion of the range of animal raw materials and products from operations with sustainable animal husbandry or a product label for improved animal welfare.

→ Particular importance is attached to husbandry conditions in agricultural production operations. This applies in particular to contracted producers in integrated poultry production where, for example, we can exercise direct influence through annual inspections of the poultry consulting service.

→ Inspections of our abattoirs and the transportation of livestock to our abattoirs through internal and external animal welfare inspection bodies.

→ Group-wide animal welfare policy of the Bell Food Group that defines uniform values and requirements regarding animal welfare aspects over the entire value chain.

→ Assurance of humane slaughtering in our abattoirs. Our employees in positions of relevance to animal protection and our live animal transportation companies receive a specific technical training qualification and undergo recurring advanced training after a defined interval.

→ Assurance of transparency and traceability with regard to animal raw materials all along the supply chain.

→ Commitment to promote animal health through preventive measures and appropriate use of antibiotics in exceptional cases only.

→ Use of antibiotics

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Activities 2021

Animal welfare management

Several specialists address the issue of animal welfare in the pork, beef, poultry and egg product categories. They are responsible for the further development of animal welfare in the context of specific projects (see also «Animal welfare in own production» overview, page 37).

Agricultural production and animal husbandry

To promote animal welfare at the various levels of the value chain, the Bell Food Group focused again on intensive cooperation with producers in 2021. This included supporting farmers during implementation of animal welfare requirements or active participation in programmes for improving animal health.

As a long-standing partner of the «Mutterkuh Schweiz» association, Bell Switzerland supports suckler cows in Switzerland and is committed to animal-friendly and high-quality products. Meat from suckler cow husbandry is sold under the «Natura-Beef» (beef) and «Natura-Veal» (veal) brand programmes in the Swiss retail and food service sector. The animals are fed naturally with mother's milk, grass and hay in suckler cow husbandry and live in a free-range environment.

The new «Original Simmentaler» association, which is supported by Bell Switzerland, continued to work on the expansion of the range in the area of dairy products made with milk from Simmental cows and the association goal of promoting the dual-purpose Simmental breed in 2021.

The Bell Food Group is one of the largest producers of organic poultry in Europe and has set itself the goal of further expanding the sustainable poultry range. The Bell International business area managed to expand the proportion of organic in sales of poultry products by 15 percent in the reporting year, thus contributing significantly to the sustainability target for the promotion of animal welfare (see section on the right).

Transportation and slaughtering

The Bell Switzerland business area and Hubers/Süttag division have their own abattoirs and cutting plants where they can directly influence the welfare of the animals by determining the type of anaesthetisation and the slaughtering process. Swiss Animal Protection SAP and bsi Schwarzenbeck monitor the situation through checks as independent inspection bodies (see also «Animal protection and animal welfare in own production» overview, page 37).

Renovation of the beef abattoir at the Oensingen (CH) location began in 2022. Completion is planned for 2026. The renovated infrastructure will see the abattoir making significant progress with regard to animal welfare, hygiene and productivity.

Range of products with animal welfare

The demand for meat products from farming methods involving higher animal welfare standards is growing. Bell Germany now offers cottage ham from open barn husbandry under the brand name «Abraham». This husbandry concept sees the pigs growing up in barns that offer advantages such as fresh air, daylight and more space (husbandry method 3 / haltungsform.de). Simultaneously, beef under the «Gourmet naturel» brand from Bell Germany was awarded a distinction in the reporting year by the Gesellschaft zur Förderung des Tierwohls in der Nutztierhaltung mbh (the society for the promotion of animal welfare in livestock farming), attaining the second-highest ranking in the beef category (husbandry method 3 / haltungsform.de).

Moreover, the Swiss alpine lamb range was expanded together with a food service customer.

Overall assessment 2021

An important component of a sustainable product range is the rejection of certain products considered critical from the point of view of sustainability. This is also indicated in our so-called DON'Ts list. Prohibited products on the DON'TS list also include fish and seafood conforming to the WWF «hands off» rating (heavily overfished, unsuitable stocks, environ-



STORY

Animal welfare requires correct husbandry

Hubers Landhendl is among the pioneers of organic poultry farming and, with production facilities in Austria and Germany, is now one of the largest providers of sustainable chicken and turkey meat in Europe. In addition, the «particularly animal-friendly stabling systems » (PAS) concept from Switzerland was adopted in conventional poultry farming and established on the Austrian and German market. Once again, Hubers expanded organic turkey and chicken production greatly in the reporting year. It was also decided that only new production facilities that produce according to the PAS standard would be accepted in conventional chicken farming.

Personnel specially designated for this purpose convinced regional farmers in numerous personal discussions of the long-term sustainability perspective of more sustainable rearing.

Hubers Landhendl offers its partner farmers a long-term peer-to-peer partnership, a relationship based on mutual respect and fairness as well as technical support in all matters.

+31

new organic contracted producers from a total of 182.

+7

new contracted producers from a total of 42 producing in Germany and Austria according to the Swiss PAS standard.

mentally damaging practices) published in the WWF shopping guide for fish and seafood (www.wwf.ch/de/fischatgeber). As this WWF rating is updated annually, it may transpire (as in 2021) that minor residual volumes of fish and seafood downgraded to a «hands off» rating by the re-evaluation cannot be listed using this assessment within the annual deadline.

Despite considerably higher sales volumes, the procurement of animal raw materials with a label/certification was maintained at the level of the previous year in the reporting year. In the case of animal raw material groups such as fish and seafood, egg and egg products, and milk and dairy produce, the trend towards an increase continued but remained at the level of the previous year for meat and meat preparations (see «Procurement of animal raw materials with label/certification» table, page 55). The absolute volume of meat and meat products with a label/certification for improved animal welfare has also increased. The value of sales revenue with a label/certification for improved animal welfare in the area of meat and meat products is essentially at the level of the previous year (see «Sales revenue with label/certification» table, page 55).

The implementation status in the case of egg and egg products with a minimum standard for animal welfare lies below the target value

of 100 percent (see «Strategic objectives and performance 2021» table below) that should have been achieved by 2020. The reasons for the as yet unsatisfactory objective achievement level are that processes were not yet completely adapted to this objective in Hügli, the company acquired in 2019, and in a variety of newly constructed production facilities.

Inspections and audits by government veterinarians and independent (animal welfare) organisations also confirm the good slaughtering practice at the Bell Switzerland and Hubers/Sütäg abattoirs again in 2021. In addition, none of the tests to monitor residues in the meat processing facilities of the Bell Food Group conducted by our company and official bodies in the reporting year indicated any positive antibiotic findings in meat (see «Strategic objectives and performance 2021» table below).

The procurement of animal products and animal welfare in particular are considered even more comprehensively in the new 2022–2026 sustainability strategy. On the one hand, the focus on the entire value chain is expanded while, on the other, new topics are included and a clear animal welfare strategy adopted (see sustainability targets 5.1 to 5.4 in the «Bell Food Group sustainability targets 2022–2026» table on page 14).

59%

of animals slaughtered in our own abattoirs in Switzerland have a **label/certification for animal welfare**. The level is 36% in the entire Bell Food Group.

99%

of all animal raw materials came **from Europe** in 2021.



Key figures

«Procurement volume of animal raw materials with label/certification», page 55

«Sales revenue with label/certification», page 55

«Quantity and proportion of slaughtered animals with label/certification», page 56

Strategic objectives and performance 2021

Objective	Unit	2020	2021	Δ Objective
No procurement of products defined as prohibited ¹	t	0	52	● ○ ○
Increase in sales revenue with label/certification (continuous objective) ²	%	33	33	○ ○ ●
100 percent procurement volume of egg and egg products with at least one minimum standard for animal welfare or higher by 2020 ³	%	88	92	○ ● ○
Reduction in antibiotic use/residue inspection ⁴	Number of findings	0	00	○ ○ ●
Humane slaughtering ^{4/5}	Qualitative target			○ ○ ●

1 Specific objectives per business unit. Prohibited products are indicated on the so-called DON'Ts list of the Bell Food Group and encompass products involving endangered species or from inhumane or inappropriate husbandry. They may not be used in the Bell Food Group.

2 See «Sales revenue with label/certification» table under «Bell Switzerland»/«Bell International», page 55. Encompasses the complete sales revenue (net income) of both the Bell Switzerland and Bell International business areas that manufacture mainly meat and meat products. Meat products may contain traces of plant-based products.

3 Minimum standards for animal welfare are the KAT/AMA barn production, QS, AgroVet (or equivalent). However, this target value includes higher-level certification standards and/or product labels for improved animal welfare.

4 Status checked through annual documentation of measures, internal/external audits and during own or official residue monitoring.

5 Target values only apply to the meat-producing business units Bell Switzerland and Hubers/Sütäg who slaughter themselves. Status checked through annual documentation of measures and during own or official monitoring.

● Objective not on track
 ● Objective partially on track
 ● Objective on track or achieved

Animal welfare in own production



Integrated poultry production*

→ Support and aid of farmers and producers in different areas such as questions relating to animal husbandry, animal welfare and animal health, feed, animal shed construction and general breeding management of broilers through consulting and health service.

⇒ On behalf of healthy animals

→ Organisation and realisation of animal transports.

→ Long-term development and maintenance of producer base (support, advice, administration).

→ Fair contractual conditions through purchase agreements and an information exchange with the producer association.



Transportation and delivery

→ Optimised transportation logistics continually maintained to state-of-the-art standards.

→ Safe transportation environment and transportation durations kept as short as possible to avoid too much stress for the animals.

→ Transportation by professionals trained to handle the animals in a calm manner.

→ Standardised transportation and unloading checks conducted by official or private organisations, depending on the label.

→ Live animal inspection by independent official veterinarians when the animals are unloaded.

→ Additional ventilation and cooling in waiting houses.



Slaughtering process**

→ Adequate anaesthetisation is not only a legal requirement but also a top priority for the Bell Food Group. The Bell Food Group uses state-of-the-art anaesthetising techniques and methods.

→ All employees who have contact with living animals are specially trained in handling animals.

→ Each facility has an animal welfare officer who receives regular training and is responsible for the ensuring the respectful treatment of animals.

→ Video surveillance in areas where work is performed with living animals.

Independent controls

Official veterinarians ensure that the abattoirs of the Bell Food Group meet legal requirements regarding animal welfare and health and food safety standards. In addition to undergoing official inspections, the abattoirs in Switzerland, Austria and Germany are also subject to annual inspections performed by independent organisations (Swiss Animal Protection SAP, bsi Schwarzenbeck).

* Only applies to integrated agriculture in the area of poultry production in the Bell Switzerland business area and Hubers/Sütag division.

** The Bell Food Group's own slaughtering operations are limited to the Bell Switzerland business area and Hubers/Sütag division. While the Bell Switzerland business area slaughters all animal species, Hubers/Sütag only slaughters poultry.

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Social responsibility

The Bell Food Group is aware of its responsibility towards its employees and society as a whole. Active and ongoing involvement in societal issues is also an important contributing factor towards the company's success.

The Bell Food Group attaches prime importance to the production of high-quality, safe, healthy and enjoyable products. It sets high standards for food safety and is concerned about the safety of its employees. To ensure that employees remain healthy and motivated, the company invests specifically in measures to promote occupational health and safety and is committed to good employment conditions.

The area of social responsibility encompasses two strategic fields of action: employment conditions and health and safety in the workplace. Our objectives, ambitions and management approaches in the area of social responsibility and further information on our measures are illustrated in the following sections.



Food safety

Our approach to quality-oriented working with an emphasis on food safety encompasses the following at all locations:

- Assurance of requirements in the area of food safety through compliance with statutory and official directives, agreed customer guidelines, meeting a recognised GFSI standard in all production facilities and annual inspection of food safety systems through an independent organisation.
- Assurance of product safety, product protection, correct and detailed product labelling and transparent traceability over the entire value chain.
- Training of personnel in food safety.
- Cooperation in research in the area of food safety and food quality.

The Bell Food Group has a Group-wide management system for food safety, with 100 percent of turnover in the reporting year coming from operations certified according to the internationally recognised Global Food Safety Initiative (GFSI) food safety standard. For example, over 90 percent of production locations are certified in compliance with the International Featured Standard (IFS) Food/Logistics. The rest of the locations are certified according to the British Retail Consortium (BRC) and Food Safety System Certification (FSSC) 22000.

Many products are also certified by labels such as Bio, MSC or ASC and are regularly audited in our operational locations.

There were a total of six public recalls of Bell Food Group products in 2021. As soon as the relevant deviations were detected, (immediate) measures were initiated in the respective facilities in accordance with the structured crisis management of the Bell Food Group to avoid such deviations where possible. All measures were coordinated with the responsible authorities. The public recalls conducted were individual cases, and no clusters occurred in the case of particular product groups.

Key figures

«Food safety», page 58



GRI Standard

103-1, 103-2, 103-3, 416-2, FP5

6

public recalls in the Bell Food Group in the reporting year of 2021.

100%

of the production volume in 2021 came from operations certified by the Global Food Safety Initiative (GFSI).

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Social commitment

The Bell Food Group was also involved in a variety of sponsoring activities and made donations supporting cultural and social causes, organisations and associations in 2021, thus providing a social impetus. These included the Ronald McDonald children's foundation, the «Förderstiftung Zukunft» charitable foundation, various hospitals in Hungary, the Basel Tattoo music event and local (sports) clubs such as FC Schaan (Hilcona) or TV Meckelfeld (Bell Germany).

In addition to financial donations and donations in kind, the Bell Food Group and its specialists are also involved in a variety of research projects. For example, the Bell Food Group is supporting students of the Zurich University of Applied Sciences (ZHAW) for the third consecutive year in the context of so-called Student Business Projects in which they address sustainability issues. Further extraordinary projects:



GRI Standard
103-1, 103-2, 103-3

STORIES



Eisberg raises funds for the treatment of breast cancer patients

In October 2021, the month marking the fight against breast cancer, Eisberg Hungary presented a new salad mix with a unique packaging and composition, accompanied by a fund-raising campaign. A label on the pink salad packaging encouraged people to «Support the fight against breast cancer!». The Pink Mix, which also included heart-shaped beets, rapidly became popular thanks to its flavour, the striking package and the fact that people were willing to help. Eisberg made a small donation for every package in Hungary and the Czech Republic to support the fight against breast cancer. The campaign finished at the end of October with 46 252 packages sold.

46 252

The fund-raising campaign to support breast cancer patients saw 46 252 salad packages sold.



Helping makes you happy

Hilcona apprentices in Schaan initiated a special assistance campaign before Christmas for families in and near the two Hilcona locations in Bad Wünnenberg (D) and Orbe (CH). One thousand packages with Hilcona products were distributed at each location as part of this initiative. The packages were always delivered directly to those people most in need. All Hilcona apprentices were involved in the initiative because it was a campaign very close to their hearts.

2 000

Over 2 000 Hilcona packages were distributed to families.

Health and safety in the workplace



GRI Standard

103-1, 103-2, 103-3, 403-2



Sustainability strategy 2022–2026:
Goal 6.1 to 6.2

Impact

Upstream

Bell Food Group

Downstream



Relevance

The modern working environment is fast moving and complex. A high information density, the pace of work and increasing digitisation all represent a challenge for employees. In the Bell Food Group, around 78 percent of employees work directly in the production environment, realising tasks that are at times very physically demanding. In addition to the high level of physical stress, these employees move in an environment where there is an increased risk potential of accidents and injuries.

The Bell Food Group takes the physical and psychological stress on employees very seriously and promotes a safe and pleasant working environment through a variety of measures. We are convinced that this has a positive effect on employees, improves their time spent in the workplace and, consequently, also achieves a sustainable increase in productivity in these locations.



Management approach 2022–2026

→ Rollout of company health and occupational safety management with the same minimum standards in the entire Group.

→ Promotion of needs-oriented health programmes and measures, adopting a holistic approach that encompasses both physical and psychological health risks. This aims to strengthen the promotion of health, reduce absences due to occupational accidents and illness, and prevent long-term illnesses.

→ Systematic promotion of (preventive) measures for occupational safety in the production environment and for continuous improvement of the occupational accident rate. Important partners such as the Swiss National Accident Insurance Fund (Suva) or the German Employer's Liability Insurance Association for the Food and Catering Industry (BGN) support this through prevention programmes and information.

→ All employees are trained and sensitised regularly with regard to health protection, ergonomics, occupational safety, hygiene and the emergency response organisation adapted to respective requirements, local production processes, technologies, equipment and machinery.

→ Monitoring and further development of company health and occupational safety management through regular employee surveys.

→ Inspection of machines and equipment prior to installation and commissioning and of workplaces for safety deficiencies, potential hazards and ergonomic suitability.

→ Equipping of employees in all production locations with protective equipment, work and safety clothing, hearing protection, ergonomic aids such as workplace mats and the examination and training in their correct use.

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SDGs



7%

The absence rate in 2021 was 7 percent and thus lower than in the previous year (previous year: 8.2 percent).



Key figures

«Occupational health and safety», page 58

Activities 2021

Management system for occupational health and safety

Overall responsibility for occupational health and safety within the Bell Food Group lies with the respective business and area managers. These are assigned safety officers consisting of representatives of the facilities and management, particularly the human resources department. Questions relating to health protection are primarily dealt with by HR officers. All locations have an occupational health and safety concept that at least meets all statutory requirements. The Bell Switzerland business area and Hilcona division have had the externally audited «Friendly Work Space» label of Health Promotion Switzerland since 2018 and 2019, respectively. Bell Germany has been certified in accordance with the internationally valid OHSAS 18001 standard since 2018 and, together with other German Bell Food Group locations, is a member of the Federal Association of Company Health Management (Bundesverband für Betriebliches Gesundheitsmanagement [BBGM]).

A concept for a Group-wide occupational health and safety management system with common minimum standards was approved in 2021. This encompasses psychological and physical components and, according to the targets of the new sustainability strategy, should be introduced in all Bell Food Group facilities by 2026 (see target 6.2 in the «Bell Food Group sustainability targets 2022–2026» table on page 14). This will promote the definition of common measurement and target values and the establishment of a Group-wide steering committee to address health and safety questions.

Risk assessment, inspections and training

As a production company, the Bell Food Group operates in an environment characterised by an increased risk potential for accidents and injuries. Potential emergency situations are systematically analysed to prevent occupational accidents. In addition to compliance with legal requirements such as regular inspection

of the facilities by independent experts, the safety of our employees is primarily ensured through continuous and obligatory training regarding occupational health and safety risks and on proven working practices, instructions and clearly defined rules of conduct.

Furthermore, there is an obligatory initial medical examination and obligatory recurring annual health examinations/health checks for all employees that are essential for product safety and occupational health protection.

Participation of employees

Occupational health and safety issues are addressed in the context of the internal «Top Excellence» (TopX) improvement management system that has been rolled out in the entire Bell Food Group. At the suggestion of the employees, several ergonomic adjustments were made, particularly with regard to lifting and carrying.

Overall assessment 2021

Responsibility for occupational health and safety lies with the individual divisions/business area. A concept approved in the reporting year for a Group-wide occupational health and safety management system will be implemented in all locations by 2026. With regard to occupational health and safety, people not employed directly by the Bell Food Group (e.g. external employees, suppliers, visitors) are treated the same as employees of the Bell Food Group. Differences can occur in the type of insurance benefit.

In order to achieve continuous improvements, health measures and safety processes at all locations are inspected regularly and checked through internal and, in part, external audits. Location-specific indicators such as rates of absenteeism, sick days or occupational accidents are evaluated and analysed, and appropriate measures are derived from these. Apart from the rate of absenteeism, there are currently no harmonised key figures for occupational health and safety throughout the Group.

Employment conditions



GRI Standard

103-1, 103-2, 103-3, 102-8, 102-41, 401-1, 404-1, 414-1



Sustainability strategy 2022–2026: Goal 7.1 to 7.2

Impact

Upstream

Bell Food Group

Downstream



Relevance

Good employment conditions are a fundamental prerequisite for satisfied and motivated employees and thus an important building block for the success of the company. While it strictly observes all applicable regulations, the Bell Food Group also endeavours to continually improve the working conditions of employees.

However, the acquisition of well-trained and motivated employees remains a challenge.



Management approach 2022–2026

→ Observance of the basic principles and core labour standards of the International Labour Organization (ILO) and thereby respect for basic worker rights (working hours, remuneration, child labour, forced labour, etc.) in one's own facility and the supply chain as well as the introduction of an anonymous reporting office in the event of breaches.

→ Responsibility for the protection of human rights in the supply chain and monitoring of compliance with proven social standards and certificates (BSCI, Sedex, SMETA, etc.) for high-risk suppliers.

→ Promotion of equal pay between men and women and wage transparency within the Bell Food Group. A close social partnership in the context of collective labour agreements (CLA)/ collective bargaining agreements, offers of country-specific wages in line with the market and socially responsible employment conditions.

→ Promotion of a collectively agreed or country-specific (for comparable tasks) fair minimum wage for service contract employees within the Bell Food Group (see objective 7.2 in the new sustainability strategy).

→ Implementation of improvement measures to promote attractive working conditions and remuneration systems to keep the turnover of skilled workers low and prevent the migration of talent.

→ Expansion of the Group-wide and cross-division talent management (development and promotion of internal managers) and development of own training and further education opportunities, particularly in the digital area.

→ Commitment to vocational training and offer of apprenticeships.

→ Promotion of basic democratic values and freedom of expression on corporate issues among our employees through employee representative committees and regularly conducted employee surveys.

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E-learning sustainability

The new e-learning sustainability provides an impetus for deeper analysis of an issue and the anchoring of sustainability criteria in the company. Online education was developed in 2021 and will be introduced gradually for all employees of the Bell Food Group from 2022.



TopX Academy

The Bell Food Group is currently preparing the TopX Academy to give all participants in the internal «Top Excellence» (TopX) improvement management system the chance to develop further on a continuous level. The TopX Academy will combine e-learning courses with classroom seminars.

Activities 2021

Recruitment

In a comparison conducted throughout Switzerland, Bell Switzerland and Hilcona attained the first two places in the Nutrition category of the Best Recruiters study, repeating their performance in the previous year. This assesses the recruiting of personnel by companies in the entire DACH region and has become a major and, indeed, important rating in this area since it was first conducted eight years ago.

Vocational training and trainee programmes

From the meat specialist and the food technologist to the IT specialist, the Bell Food Group offers young entrants an extremely diverse range of training options. An online platform was also launched in October 2021 that allows apprentices to exchange information between locations and countries and to network within the entire Bell Food Group. A film was also developed and realised by our apprentices to advertise apprenticeships.

The Super Griller bratwurst developed by apprentice meat specialists at Bell Switzerland was so successful during the 2021 barbecue season that a further variant was developed. Part of the sales proceeds for each unit sold is put back into the training of apprentices. This amounted to around CHF 18 000 in the reporting year.

Training and further education

The COVID-19 pandemic meant that numerous courses could not be held in the usual form in 2021. This spurred on the digitisation of training and further education and, in particular, the expansion of the e-learning platform. The Bell Food Group currently offers around 50 e-learning courses. The successful expansion of the online further education option led to an increase in participants in further education courses. The reduction in travel and time involved also means a demanding working schedule can be combined with continuous learning.

Discussions with employees are conducted throughout the Bell Food Group between January and March. These conversations represent an exchange on the current situation between line managers and employees. They are an important management tool that give managers and employees important information on performance and conduct, skills, professional objectives and the assessment of potential.

Employment conditions

An employee survey was conducted in the entire Bell Food Group in the summer of 2021. In general, the feedback indicates that employees of the Bell Food Group like working in the company and enjoy the tasks they perform. They primarily value the working environment in the teams and collegial cohesion. Criticism was also expressed about, for example, the information flow.

In order to protect the personal integrity of employees, new regulations were formulated in the reporting year with principles governing mobbing, discrimination, abuse, defamation and sexual harassment.

To protect jobs and support the employees, technical, organisational and legal employment options were expanded in 2021 to facilitate working from home (mobile office) on account of the COVID-19 pandemic. A new rule was created throughout the group that, following the pandemic, now also permits employees to work remotely for 20 percent of their working hours.

Diversity

With over 12 000 employees, the Bell Food Group is a company in which very different people come together. Diversity is correspondingly great, with people from 99 nations ranging from Afghanistan to the Central African Republic working in the Bell Food Group. This means that the company has already gained experience in dealing with language barriers. Depending on the local situation, language courses or translated documents aid the integration of employees who do not yet speak the national

language. Digitisation of training and further education also sees an increasing number of courses being offered in different languages.

As the Bell Food Group embraces the opportunity this diversity offers the company, a Group-wide diversity project is also currently planned. Focal points include increasing the proportion of woman in management positions.

Responsible supply chain

The majority of Bell Food Group divisions include principles and requirements for their suppliers in their supplier agreements that address their responsibility towards society, the environment and human beings and which must be accepted by the suppliers. In the Bell Switzerland business area, the observance of social standards by high-risk suppliers is ensured through the additional examination of verified social standards and certificates (BSCI, Sedex, SMETA, etc.). In the context of the new strategy, this strategic goal is being expanded to the other business areas (see target 7.1 in the «Bell Food Group sustainability targets 2022–2026» table on page 14). Therefore, in cooperation with the ELEVATE consulting agency, a human rights risk analysis of the supply chain was conducted in the reporting year to identify risks such as child or forced labour. This should be concluded in 2022. This represents a further important step in the development of systematic risk management to identify and control risks relating to human rights abuses and breaches of generally valid social standards in the supply chain and to create a specific catalogue of measures in the event of breaches. A detailed depiction of the risk analysis for the corporate duty of care should occur as of 2022.

Overall assessment 2021

The Bell Food Group offered a total of 20 basic training courses and three dual study programmes in 2021. With 157 apprentices, the number of basic training courses in the Bell Food Group in the reporting year remained the same as in the previous year. In addition, 76 percent of qualified apprentices were offered continued employment (see «Training and further education» table, page 57).

Every employee of the Bell Food Group has, on average, completed 1.8 education or training days. The promotion of training and further education is newly anchored as a strategic objective in the 2022–2026 sustainability strategy (see 7.7 in the «Bell Food Group sustainability targets 2022–2026» table on page 14).

On 31 December 2021, 81 percent of employees of the Bell Food Group were covered by a collective labour agreement or collective bargaining agreement. This represents an increase of 4 percent over the previous year (see «Collective labour agreement/collective bargaining agreement» table, page 57).

The turnover level in 2021 was around 25 percent (previous year: 24 percent; see «Number of employees and employee turnover» table, page 51). In order to further improve employee satisfaction and the turnover rate, the Bell Food Group has analysed the employee survey and derived appropriate measures from it. These were integrated in the objective agreement process 2022. This anchors the findings of the employee survey even more strongly in day-to-day business and achieves even better measurability.

A considerably improved achievement rate for objectives by suppliers with a high social risk in the supply chain was evident in the Bell Switzerland business area. 57 percent of the risk-country revenue (revenue with suppliers with a high social risk) is now covered through valid social audits/certificates. Still, the goal of 100 percent cover by 2023 has only been partially achieved, which is why implementation must be intensified in the coming years. This objective is continued in the new 2022–2026 sustainability strategy and expanded over the entire Bell Food Group (see 7.1 in the «Bell Food Group sustainability targets 2022–2026» table on page 14).

Key figures

- «Number of employees and employee turnover», page 57
- «Training and further education», page 57
- «Collective labour agreement/collective bargaining agreement», page 57
- «Employment contract and employment type», page 58

Strategic objectives and performance 2021

Objective	Unit	2020	2021	Δ Objective
100 percent of risk-country revenue with valid social audit/certificate by 2023 ¹	%	49	57	○●○

¹ Objectives currently only apply to the Bell Switzerland business area. The basis is the risk-country revenue of Bell Switzerland that corresponds to the net income of Bell Switzerland with suppliers posing a high social risk and suppliers from risk countries pursuant to amfori BSCI Countries Risk Classification.

● Objective not on track
 ● Objective partially on track
 ● Objective on track or achieved

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Governance



GRI Standard

103-1, 103-2, 103-3, 403-8



Sustainability strategy 2022–2026:
Goal 8.1 to 8.2

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Governance

Relevance

Corporate governance protects the interests of employees, shareholders and other stakeholder groups and defines the room for manoeuvre for management and the Bell Food Group as a whole. Solid sustainability governance with committed leadership, clear direction and strategic impact is part of contemporary corporate governance. Sustainability governance helps a company to implement the sustainability strategy in the entire organisation, control goal setting and reporting pro-

cesses, and anchor sustainability as a cross-sectoral issue. A successful integration of sustainability can therefore strengthen relations with internal and external stakeholder groups and ensures comprehensive accountability.



Management approach 2022–2026

→ Integration of sustainability in business processes and management decisions so that sustainability becomes an integral component of strategic management and corporate governance.

→ Integration of sustainability in measurement and performance management and continuous improvement of quantifying the impact of sustainability activities on the (financial) performance of the company.

→ Integration of sustainability in financial management and the remuneration policy of the company, and awareness of a responsible and transparent tax policy.

→ Implementation of measures to prevent corruption and bribery.

→ Obligation to observe laws, regulations, standards, rules and guidelines relevant for our company in the area of environmental and sustainability policy, and clear positioning for our company in the case of relevant legislative and political sustainability issues.

→ Alignment of corporate action with the Bell Food Group code of conduct that covers relevant environmental and sustainability issues as well as responsibility and monitoring of adherence to the code.

→ Implementation of fair supplier relations.

→ Integration of sustainability and the associated risks and opportunities in risk management.

→ Establishment of a complaints mechanism with a complaints office so that employees, partners or third parties can report critical issues and breaches anonymously, independently and objectively.

→ Alignment of Bell Food Group business activities with the data privacy policy and associated white paper.

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Activities 2021

In the context of revision of the sustainability strategy, the issue of governance was integrated in the sustainability strategy as a new strategic field of action in the reporting year, and two new objectives were formulated (see targets 8.1 and 8.2 in the «Bell Food Group sustainability targets 2022–2026» table, page 14). The Bell Food Group thereby underscores the importance of sustainability in its company and simultaneously demonstrates the implementation of progressive governance.

Overall assessment 2021

The sustainability organisation was adapted somewhat in the context of revision of the sustainability strategy. Implementation of the sustainability strategy within operative units (Bell Switzerland, Bell Germany, Bell Western/Eastern Europe, Hubers/Süttag, Eisberg, Hilcona, Hügli) and support units such as HR or Finance is newly supported through those responsible for the sustainability objectives. They are responsible for the achievement of relevant sustainability objectives (see also «Internal sustainability management», page 12).

The Bell Food Group has a code of conduct that covers a series of relevant sustainability aspects. This will be revised in 2022. The goal is to introduce specific measures in a second step that ensure observance of the code of conduct (e.g. audits and a complaints procedure, etc.).

There is currently no systematic integration of sustainability aspects (ESG criteria) in risk and financial management, particularly in the remuneration policy for managers. Through the two new targets 8.1. and 8.2., the Bell Food Group aims to promote integration of sustainability in business processes and management decisions, ensuring that sustainability becomes an integral component of strategic management and corporate planning (see also «ESG risk management», page 13).

Key figures

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Environmental responsibility

Energy consumption according to type and source

GRI 302-1, GRI 302-3	Unit	2019	2020	2021
Bell Food Group				
Energy consumption ¹	MWh	511 242	556 179	560 558
Electricity ²	%	51	51	51
Heating/Combustibles ³	%	37	39	39
Fuel ⁴	%	12	10	10
Waste heat utilisation	MWh	39 136	40 052	41 903
Energy consumption from renewable sources ⁵	%	60	56	57
Electricity	%	79	79	81
Energy consumption per product unit sold	kWh/t	960	1 057	1 043
Bell Switzerland business area				
Energy consumption ¹	MWh	152 766	154 135	154 169
Energy procurement from renewable sources ⁵	%	82	80	81
Energy consumption per product unit sold	kWh/t	1 232	1 218	1 209
Bell International business area (Divisions: Bell Western/Eastern Europe, Bell Germany, Hubers/Süttag)				
Energy consumption ¹	MWh	180 237	202 211	189 653
Energy procurement from renewable sources ⁵	%	33	26	27
Energy consumption per product unit sold	kWh/t	846	978	908
Convenience business area (Divisions: Eisberg, Hilcona, Hügli)				
Energy consumption ¹	MWh	178 241	199 834	216 736
Energy procurement from renewable sources ⁵	%	66	67	66
Energy consumption per product unit sold	kWh/t	892	1 010	1 041

1 Energy consumption corresponds in principle to the energy procurement, meaning the volume of energy purchased from third parties.

2 Purchased electricity including electricity from own production.

3 Purchased fuel and heat (excluding waste heat): natural gas, heating oil, propane, solid fuels such as wood chips and district heat.

4 Fuel consumed by our own vehicle fleet (including company cars): diesel, petrol and liquefied petroleum gas (LPG).

5 Hydropower, wind, biomass, solar and district heat. District heat is currently taken into account as 100% renewable as district heat is principally obtained from waste incineration plants.

Greenhouse gas emissions according to type and source

GRI 305-1, 305-4	Unit	2019	2020	2021
Bell Food Group				
Greenhouse gas emissions ¹	t CO ₂ -eq	70 661	83 305	81 235
Scope 1 ²	%	52	53	55
Scope 2 ³	%	48	47	45
Greenhouse gas emissions per product unit sold	kg CO ₂ eq/t	133	158	151
Bell Switzerland business area				
Greenhouse gas emissions ¹	t CO ₂ -eq	9 212	10 475	10 523
Greenhouse gas emissions per product unit sold	kg CO ₂ eq/t	74	82	83
Bell International business area (Divisions: Bell Western/Eastern Europe, Bell Germany, Hubers/Süttag)				
Greenhouse gas emissions ¹	t CO ₂ -eq	32 764	48 128	44 230
Greenhouse gas emissions per product unit sold	kg CO ₂ eq/t	154	233	212
Convenience business area (Divisions: Eisberg, Hilcona, Hügli)				
Greenhouse gas emissions ¹	t CO ₂ -eq	28 685	25 074	26 482
Greenhouse gas emissions per product unit sold	kg CO ₂ eq/t	143	126	127

¹ Greenhouse gas emissions expressed in tonnes of carbon dioxide equivalents (t CO₂-eq). Bell Food Group greenhouse gas emissions are recorded in accordance with the Greenhouse Gas Protocol (GHG Protocol Corporate Accounting and Reporting Standard). Not included is CO₂ used for anaesthetisation operations, greenhouse gas emissions from coolant losses and all Scope 3 emissions (business flights, third-party transports, etc.). The system limits of the greenhouse gas inventory encompass all companies over which the Bell Food Group has operative and financial control. Either the purchased or consumed volume of energy (combustibles and fuel consumption, electricity and district heat) and the greenhouse gas emission values on the balance sheet are used to calculate the greenhouse gas emissions. The emission factors used were defined in cooperation with the Quantis consulting agency.

² Direct greenhouse gas emissions from fossil fuels and the fuel consumption of our own vehicle fleet and company cars.

³ Indirect greenhouse gas emissions from electricity consumption and district heat procurement.

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Water consumption according to type and source

GRI 303-3	Unit	2019	2020	2021
Bell Food Group				
Water consumption ¹	m ³	6 015 960	6 209 084	5 611 217
Tap water ²	%	52	56	64
Rainwater	%	0	0	0
Groundwater or spring water (own springs) ³	%	48	44	36
Fed back/recycled water	m ³	544 090	590 790	582 440
Water consumption per product unit sold	m ³ /t	11	12	10
Bell Switzerland business area				
Water withdrawal	m ³	1 611 060	1 714 858	1 769 152
Water withdrawal per product unit sold	m ³ /t	13	14	14
Bell International business area (Divisions: Bell Western/Eastern Europe, Bell Germany, Hubers/Süttag)				
Water withdrawal	m ³	999 220	985 603	948 901
Water withdrawal per product unit sold	m ³ /t	5	5	5
Convenience business area (Divisions: Eisberg, Hilcona, Hügli)				
Water withdrawal	m ³	3 405 680	3 508 623	2 893 164
Water withdrawal per product unit sold	m ³ /t	17	18	14

1 Water consumption corresponds in principle to the water withdrawal without fed back/recycled water.

2 Purchased water from public or private waterworks (communal water supply).

3 Water withdrawal of groundwater and spring water from own springs.

Waste volume by type and disposal method

GRI 306-2	Unit	2019	2020	2021
Bell Food Group				
Waste volume	t	86 082	91 643	99 889
Material recovery/recycling ¹	%	86	86	87
Thermal reutilisation (heating fuel/fuel alternative)	%	1	1	1
Incineration in waste incineration plants (WIP)	%	13	13	11
Landfill	%	0	0	1
Special waste ²	%	0	0	0
Waste volume per product unit sold	kg/t	162	174	186
Bell Switzerland business area				
Waste volume	t	17 081	14 629	15 317
Waste volume per product unit sold	kg/t	138	116	120
Bell International business area (Divisions: Bell Western/Eastern Europe, Bell Germany, Hubers/Süttag)				
Waste volume	t	32 777	35 535	39 261
Waste volume per product unit sold	kg/t	154	172	188
Convenience business area (Divisions: Eisberg, Hilcona, Hügli)				
Waste volume	t	36 224	41 479	45 310
Waste volume per product unit sold	kg/t	181	210	218

1 For example, wood, cardboard, paper, pure plastic film and plastic materials, biomass for feeding or composting, scrap metal, tins, waste for biogas plants, etc.

2 For example, used oil, fluorescent tubes, batteries, etc. However, special waste accounts for a minuscule amount of total waste, ranging from 0 percent to 1 percent between 2019 and 2021.

Procurement of plant-based raw materials with label/certification

GRI FP2	Unit	2019	2020	2021
Bell Food Group				
Procurement of plant-based raw materials with label/certification for organic agriculture ^{1/2}	%	9	9	9
Procurement of plant-based raw materials with label/certification for sustainable and organic agriculture ^{1/2/3}	%	10	11 ⁴	11
Fruit and vegetables	%	7	8	11
Palm oil	%	100	100	100

1 Value calculated from the purchased volume of plant-based raw materials with a label/certification compared to the total purchased volume of plant-based raw materials. Plant-based raw materials are fruit and vegetables, palm oil, soy, rice, etc., and include processed raw materials with a plant component of at least 50 percent.

2 Labels/certifications for organic agriculture for plant-based raw materials are Bio Suisse, EU Organic, Demeter (or equivalent).

3 Labels/certifications for sustainable agriculture for plant-based raw materials are Fairtrade/Max Havelaar, UTZ, Rainforest Alliance, IP Suisse (or equivalent).

4 Value had to be adjusted due to a data error in 2020.

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Procurement of animal raw materials with label/certification

GRI FP2	Unit	2019	2020	2021
Bell Food Group				
Procurement of animal raw materials with label/certification for organic animal husbandry ^{1/2}	%	4	5	5
Procurement of animal raw materials with label/certification for organic and sustainable animal husbandry and sustainable fishing ^{1/2}	%	27	30	30
Meat and meat products ⁴	%	27	32	28
Fish and seafood ⁵	%	97	97	98
Eggs and egg products	%	56	55	62
Dairy products ⁶	%	9	11	28

1 Value calculated from the purchased volume of animal raw materials with a label/certification compared to the total purchased volume of animal raw materials. Animal raw materials are meat and meat products, fish and seafood, dairy products, eggs and egg products, animal fats and oils.

2 Labels/certifications for organic animal husbandry for animal raw materials are Bio Suisse, EU Organic, Demeter (or equivalent).

3 Labels/certifications for sustainable animal husbandry and fishing for animal raw materials are IP Suisse, Naturafarm, Natura Beef, Natura Veal, Pure/Original Simmentaler, Grassland Beef, Freilandgeflügel, BTS Geflügel, BTS Kaninchen, Weidehaltung Pferd, Deutscher Tierschutzbund 1-Stern/2-Stern, «Tierwohl verbessert», MSC, ASC, WWF -Score 1–3, Beter Leven, Label Rouge (or equivalent).

4 Includes meat and meat products, such as sausages and meat convenience products.

5 Includes fish, seafood and crustaceans and other aquatic animal products (incl. sauces).

6 Includes milk, milk powder, butter, cream, cheese, cream cheese, quark and other dairy products with at least 50 percent milk content.

Sales revenue with label/certification

GRI 201-1	Unit	2019	2020	2021
Bell Food Group				
Sales revenue with label/certification for organic agriculture/animal husbandry ¹	%	8	9	9
Sales revenue with label/certification for organic and sustainable agriculture/animal husbandry ¹ and sustainable fishing ^{1/2}	%	28	29	30
Bell Switzerland business area				
Sales revenue with label/certification for organic and sustainable agriculture/animal husbandry ¹ and sustainable fishing ^{1/2}	%	43	44	44
Bell International business area (Divisions: Bell Western/Eastern Europe, Bell Germany, Hubers/Sütag)				
Sales revenue with label/certification for organic and sustainable agriculture/animal husbandry ¹ and sustainable fishing ^{1/2}	%	9	15	15
Convenience business area (Divisions: Eisberg, Hilcona, Hügli)				
Sales revenue with label/certification for organic and sustainable agriculture/animal husbandry ¹ and sustainable fishing ¹	%	15	18	19

1 Labels/certifications for organic agriculture/animal husbandry for animal raw materials are Bio Suisse, EU-Bio, Demeter (or equivalent).

2 Labels/certifications for sustainable agricultural/animal husbandry/fishing for animal raw materials are IP Suisse, Naturafarm, Natura Beef, Natura Veal, Pure/Original Simmentaler, Grassland Beef, Freilandgeflügel, BTS Geflügel, BTS Kaninchen, Weidehaltung Pferd, Deutscher Tierschutzbund 1-Stern/2-Stern, «Tierwohl verbessert», MSC, ASC, WWF Score 1–3, Beter Leven, Label Rouge, Fairtrade/Max Havelaar, UTZ, Rainforest Alliance, IP Suisse (or equivalent).

Quantity and proportion of slaughtered animals with label/certification

«Bell Food Group» indicator	Unit	2019	2020	2021
Bell Food Group				
Own slaughtering ^{1/2}	t	283 758	297 130	300 471
Own slaughtering with label/certification for improved animal welfare ³	%	36	35	36
Beef cattle ⁴	%	47	47	52
Pigs	%	54	42	40
Poultry	%	28	31	32
Lambs/sheep	%	< 1	< 1	< 1
Horses	%	< 1	< 1	< 1
Bell Switzerland business area				
Own slaughtering ^{1/2}	t	129 107	130 941	133 379
Own slaughtering with label/certification for improved animal welfare ³	%	63	59	59
Bell International business area (Divisions: Bell Western/Eastern Europe, Bell Germany, Hubers/Süttag)				
Own slaughtering ^{1/2}	t	154 651	166 189	167 092
Own slaughtering with label/certification for improved animal welfare ³	%	14	16	18

1 Own slaughtering includes the carcass weight of all slaughtered animals.

2 The Bell Food Group's own slaughtering operations are limited to the Bell Switzerland business area and Hubers/Süttag division (Bell International business area). While the Bell Switzerland business area slaughters several animal species, Hubers/Süttag only slaughters poultry.

3 Labels/certifications for improved animal welfare are IP Suisse, Naturafarm, Natura Beef, Natura Veal, Pure/Original Simmentaler, Freilandpoulet, BTS Poulet/Truten, «Tierwohl verbessert», organic labels: Bio Suisse, EU Organic, Demeter (or equivalent).

4 Beef cattle: cows, bulls, cattle, oxen, calves.

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Social responsibility

Number of employees and employee turnover

GRI 102-8, 405-1, 401-1	Unit	2019	2020	2021
Bell Food Group				
Average number of employees	FTEs	12 195	12 043	12 333
Employees ¹ as of 31.12.	Number	11 960	11 744	12 052
Proportion of men	%	60	61	61
Proportion of women	%	40	39	39
Proportion of women at management level	%	24	26	26
Proportion of women on the Board of Directors	%	0	14	14
Proportion in administration	%	20	20	22
Proportion in production	%	80	80	78
Nationalities of employees ¹	Number	100	98	99
Age structure of employees¹				
30 or younger	%	20	20	17
30 – 51	%	53	52	53
51 and over	%	27	28	28
Employee turnover rate ^{1/2}	%	25	24	25

1 Employees are staff and employees with a subcontract.

2 The turnover rate only applies to employees and corresponds to the employee and employer turnover.

Training and further education

GRI 404-1, Bell Food Group indicator	Unit	2019	2020	2021
Bell Food Group				
Average days of training/further education ¹	Days/ employee	1.1	1.1	1.8
Basic/technical training courses	Number	21	20	20
Apprentices	Number	155	157	157
Proportion of apprentices offered continued employment internally	%	72	68	76

1 Number of training days/full-time equivalent for all employees, including days on which apprentices attend vocational training school.

Collective labour agreement/collective bargaining agreement

GRI 102-41	Unit	2019	2020	2021
Bell Food Group				
Employees with collective labour agreement/collective bargaining agreement ¹	%	73	77	81
Bell Switzerland business area				
Employees with collective labour agreement/collective bargaining agreement ¹	%	100	100	100
Bell International business area (Divisions: Bell Western/Eastern Europe, Bell Germany, Hubers/Süttag)				
Employees with collective labour agreement/collective bargaining agreement ¹	%	71	73	67
Convenience business area (Divisions: Eisberg, Hilcona, Hügli)				
Employees with collective labour agreement/collective bargaining agreement ¹	%	47	60	78

1 Wage negotiations refer to all negotiations between at least one employer or employer organisation and at least one employee organisation (trade union) with the objective of agreeing working and employment conditions or regulating relationships between employers and employees.

Employment contract and employment type

GRI 102-8	Unit	2019	2020	2021
Bell Food Group				
Employees ¹ with permanent employment contracts	Number	11 797	11 012	11 188
Men	%	60	60	62
Women	%	40	40	38
Employees ¹ with fixed-term employment contracts	Number	488	680	693
Men	%	50	78	55
Women	%	50	22	45
Full-time ¹ employees	Number	9 024	8 149	7 976
Men	%	69	68	67
Women	%	31	32	33
Part-time ¹ employees	Number	3 171	3 543	3 905
Men	%	35	46	49
Women	%	65	54	51
Employees with subcontract ²	Number	1 166	755	898

¹ Total number of employees employed directly by the Bell Food Group.

² Total number of employees not employed directly by the Bell Food Group. Employees with a subcontract mainly work in production.

Social consequences in the supply chain

GRI 414-2	Unit	2019	2020	2021
Bell Switzerland				
Proportion of risk-country revenue ¹ with valid social audit/certificate	Number	42	49	57

¹ Objectives currently only apply to the Bell Switzerland business area. The basis is the risk-country revenue of Bell Switzerland that corresponds to the net income of Bell Switzerland with suppliers from risk countries pursuant to amfori BSCI Countries' Risk Classification.

Occupational health and safety

GRI 403-2	Unit	2019	2020	2021
Bell Food Group				
Rate of absence ¹	%	6.2	8.2	7.0

¹ Calculation of absence rate = illness rate (sickness hours/target hours) + occupational accident rate (OA hours/target hours) + non-occupational accident rate (NOA hours/target hours).

Food safety

GRI FP5, 416-2	Unit	2019	2020	2021
Bell Food Group				
Proportion of production volume with food safety standard ¹	%	100	100	100
Number of public product recalls	Number	4	3	6

¹ Food safety standard corresponds to a food safety standard recognised by the Global Food Safety Initiative (GFSI). Food safety standards used by the Bell Food Group are mainly the International Featured Standard (IFS) as well as the British Retail Consortium (BRC), Supplier Qualification Management System (SQMS).

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Indirect economic impacts

GRI 203-2	Unit	2019	2020	2021
Bell Food Group				
Integrated contracted suppliers at agricultural level ¹	Number	1 346	1 492	1 495
Bell Switzerland business area				
Integrated contracted suppliers at agricultural level ¹	Number	349	348	349
Bell International business area (Divisions: Hubers/Süttag)				
Integrated contracted suppliers at agricultural level ¹	Number	508	555	578
Convenience business area (Divisions: Eisberg, Hilcona)				
Integrated contracted suppliers at agricultural level ¹	Number	489	589	568

¹ In addition to the flow of goods and cash flow (based on an agreement or contract), integrated contracted production also encompasses consulting (animal protection, plant protection, etc.), planning (housing planning, cultivation planning, etc.) and economic security (contractually regulated purchase quantity, price). There is direct contact between producers and the Bell Food Group and, in most cases, a long-term business relationship.

GRI



GRI Standard

GRI 102-50, 102-52, 102-54

This Bell Food Group Ltd sustainability report covers the Bell Switzerland, Bell International and Convenience business areas. Unless otherwise indicated, data and information disclosed relate to the 2021 financial year (1 January to 31 December 2021).

Bell Food Group Ltd will inform its stakeholders of its sustainability performance and progress in sustainability management every year.

This report was prepared in accordance with the GRI Standards, core option. In addition to the GRI Standards, parts of the GRI Sector Disclosures for Food Processing were also used. The Report is available in German and English.

The following GRI content index provides an overview of the selected standards and applicable references.

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GRI content index

Disclosure	References incl. comments, exclusions and other documents
GRI 101: Foundation 2016	
Reporting In accordance with the GRI Standards	
GRI 102: General disclosures 2016	
Organisational profile	
102-1 Name of the organisation	Bell Food Group Ltd; Sustainability Report Bell Food Group 2021, p. 110 («Publishing details»)
102-2 Activities, brands, products and services	Sustainability Report Bell Food Group 2021, p. 2–3 («Who we are and what we do»)
102-3 Location of headquarters	Annual Report Bell Food Group 2021, p. 48 («Group structure and shareholders»)
102-4 Location of operations	Annual Report Bell Food Group 2021, p. 2–3 («Who we are and what we do»); www.bellfoodgroup.com/en/who-we-are/locations/
102-5 Ownership and legal form	Annual Report Bell Food Group 2021, p. 48–50 («Group structure and shareholders»)
102-6 Markets served	Annual Report Bell Food Group 2020 p. 3 («Who we are and what we do»), p. 15 («Products and core markets»)
102-7 Scale of the organisation	Sustainability Report Bell Food Group 2021, p. 2–3 («Who we are and what we do»)
102-8 Information on employees and other workers	Sustainability Report Bell Food Group 2021, p. 3 («Who we are and what we do»), p. 44–46 («Employment conditions»), p. 57–58 (attached tables)
102-9 Supply chain	The Bell Food Group's value chain ranges from the procurement of raw materials to the end consumer. Our main suppliers are suppliers of living animals, fresh meat, fish and seafood and plant-based raw materials, part of which comes from our own integrated production. Over 90 % of our customers are in Europe. We supply retail, the food service channel and the food industry.
102-10 Significant changes to the organisation and its supply chain	Annual Report Bell Food Group 2021, p. 6–7 («Important events 2021»), p. 30–33 («Business development»)
102-11 Precautionary approach or principle	Sustainability Report Bell Food Group 2021, p. 13 («ESG risk management»); Annual Report Bell Food Group 2020, p. 44 («Risk report»)
102-12 External initiatives	Sustainability Report Bell Food Group 2021, p. 8–13 («Sustainability management»), p. 21 («Science Based Targets initiative»).
102-13 Membership of associations	Examples include the Farmers' Union, amfori Network Switzerland, Working Group Poultry, German Animal Welfare Association, regional and national organisations such as the Federation of German Food and Drink Industries or the Swiss Private Sector Energy Agency (EnAW), trade unions and industry associations such as Proviande, Central Association of the German Poultry Industry, Swiss Poultry Producers (SPG), Fédération Française des Industriels Charcutiers, Traiteurs, Transformation de Viandes, Swiss Convenience Food Association (SCFA) and Swiss Animal Protection (SAP).

Disclosure	References incl. comments, exclusions and other documents
Strategy	
102-14 Statement from senior decision maker	Sustainability Report Bell Food Group 2021, p. 4–5 («Preface»).
Ethics and integrity	
102-16 Values, principles, standards and norms of behaviour	Sustainability Report Bell Food Group 2021, p. 8–13 («Sustainability governance»); Annual Report Bell Food Group 2021, p. 24–25 («Strategy»).
Governance	
102-18 Governance structure	Annual Report Bell Food Group 2021, p. 48 («Group structure and shareholders»)
Stakeholder engagement	
102-40 List of stakeholder groups	<ul style="list-style-type: none"> a. Social interest groups: competitors, local communities (residents and neighbours), consumer protection organisations and consumer associations, non-government organisations (environmental and animal protection), media. b. Partners: unions, associations and industry organisations, suppliers, traders (raw materials), (contracted) producers and farmers, B2B/B2C customers (retail, wholesale, system catering, industry), universities and institutions. c. Internal stakeholders: employees and staff councils. d. Political decision makers: authorities, legislators. e. Financial stakeholders: stakeholders, investors, analysts.
102-41 Collective bargaining agreements	Sustainability Report Bell Food Group 2021, p. 57 («Collective labour agreement/ collective bargaining agreement»).
102-42 Identifying and selecting stakeholders	A comprehensive stakeholder analysis was conducted in the context of the sustainability strategy review, and stakeholders with an influence to be taken seriously or a keen interest in our company were identified. The impact of the business activities of the Bell Food Group on these stakeholder groups and their demands and expectations are of particular importance to the Bell Food Group and have significantly influenced further development of the sustainability strategy and associated strategic fields of action.
102-43 Approach to stakeholder engagement	Sustainability Report Bell Food Group 2021, p. 13 («Dialogue with stakeholders»)
102-44 Key topics and concerns raised	<p>Regular meetings with selected stakeholders aim to identify their requirements and expectations and to jointly define general framework conditions. This exchange is structured in a variety of ways and is not always managed centrally. One example is the periodic employee surveys carried out by the HR department. Employees can also discuss their questions and problems with their line managers at any time. The Bell Food Group maintains close personal contact with selected stakeholders such as contracted producers within integrated poultry and vegetable production. Through its Consumer Service, the Bell Food Group also receives direct feedback from consumers, which provides insight into consumers' needs. The same is true for the feedback we get from our direct customers and their consumers. To support these findings, discussions in the media and public opinion about sustainability topics are monitored and analysed in regular exchange with various panels.</p> <p>As stakeholders can differ greatly from country to country, the local employees in charge are best qualified to judge their relevance. As a result, the integration of external stakeholders, partners and memberships are partly organised and managed decentrally by the different business areas and locations. A regular exchange among sustainability officers ensures that information is collated centrally. More information about the concerns represented by the stakeholder groups of the Bell Food Group is provided in separate topic sections.</p>

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Disclosure	References incl. comments, exclusions and other documents
Reporting practice	
102-45 Entities included in the consolidated financial statements	A list of all entities contained in the consolidated financial statements is included in the Annual Report Bell Food Group 2021 (see p. 93–94 «Significant shareholdings of the Bell Food Group»).
102-46 Defining report content and topic boundaries	Sustainability Report Bell Food Group 2021, p. 8–10 («Strategy»).
102-47 List of material topics	Sustainability Report Bell Food Group 2021, p. 9 («Strategic fields of action 2022–2026»)
102-48 Restatements of information	No important changes to be reported.
102-49 Changes in reporting	There have been no changes in the list of material topics and their differentiation when compared with the last reporting year. However, changes of material topics are defined for the new strategic period 2022–2026 (see Sustainability Report Bell Food Group 2021, p. 9 «Strategic fields of action»).
102-50 Reporting period	2021 financial year (1 January to 31 December 2021); Sustainability Report Bell Food Group 2021, p. 60 («GRI»).
102-51 Date of most recent report	The last report related to the year 2020 and was published at the end of July 2021.
102-52 Reporting cycle	Annually; Sustainability Report Bell Food Group 2021, p. 60 («GRI»)
102-53 Contact for questions regarding the report	Sustainability Report Bell Food Group 2021, p. 67 («Contacts»)
102-54 Declarations of reporting in accordance with the GRI Standards	Sustainability Report Bell Food Group 2021, p. 60 («GRI»); Compliance with GRI standards, core option
102-55 GRI content index	Sustainability Report Bell Food Group 2021, p. 61–66 («GRI content index»)
102-56 External assurance	This sustainability report was not checked externally.

Material topics

Greenhouse gas emissions and energy

GRI 103: Management approach 2016

103-1 Explanation of the material topic and its boundary	Sustainability Report Bell Food Group 2021, p. 20 («Relevance»).
103-2 The management approach and its components	Sustainability Report Bell Food Group 2021, p. 20–22 («Management approach 2022–2026», «Activities 2021»).
103-3 Evaluation of the management approach	Sustainability Report Bell Food Group 2021, p. 23 («Overall assessment 2021», «Strategic objectives and proof of performance 2021»).

GRI 103: Energy 2016

302-1 Energy consumption within the organisation	Sustainability Report Bell Food Group 2021, p. 51 («Energy consumption according to type and source»).
302-3 Energy intensity	Sustainability Report Bell Food Group 2021, p. 51 («Energy consumption according to type and source»).

GRI 103: Emissions 2016

305-1 Direct (Scope 1) GHG emissions	Sustainability Report Bell Food Group 2021, p. 52 («Greenhouse gas emissions according to type and source»).
305-2 Indirect (Scope 2) GHG energy-related emissions	Sustainability Report Bell Food Group 2021, p. 52 («Greenhouse gas emissions according to type and source»).
305-4 GHG emissions intensity	Sustainability Report Bell Food Group 2021, p. 52 («Greenhouse gas emissions according to type and source»).

Water

GRI 103: Management approach 2016

103-1 Explanation of the material topic and its boundary	Sustainability Report Bell Food Group 2021, p. 24 («Relevance»).
103-2 The management approach and its components	Sustainability Report Bell Food Group 2021, p. 24–25 («Management approach 2022–2026», «Activities 2021»).
103-3 Evaluation of the management approach	Sustainability Report Bell Food Group 2021, p. 25 («Overall assessment 2021», «Strategic objectives and proof of performance 2021»).

Disclosure	References incl. comments, exclusions and other documents
GRI 303: Water and effluents 2018	
303-1 Interactions with water as a shared resource	Sustainability Report Bell Food Group 2021, p. 25 («Overall assessment 2021»).
303-2 Management of water discharge-related impacts	Sustainability Report Bell Food Group 2021, p. 24-25 («Management approach 2022–2026», «Activities 2021»).
303-3 Water withdrawal	Sustainability Report Bell Food Group 2021, p. 53 («Water consumption according to type and source»).
Disposal and recycling	
GRI 103: Management approach 2016	
103-1 Explanation of the material topic and its boundary	Sustainability Report Bell Food Group 2021, p. 26 («Relevance»).
103-2 The management approach and its components	Sustainability Report Bell Food Group 2021, p. 26-27 («Management approach 2022–2026», «Activities 2021»).
103-3 Evaluation of the management approach	Sustainability Report Bell Food Group 2021, p. 28 («Overall assessment 2021», «Strategic objectives and proof of performance 2021»).
GRI 303: Effluents and waste 2016	
306-2 Waste by type and disposal method	Sustainability Report Bell Food Group 2021, p. 54 («Waste volume by type and disposal method»).
«Bell Food Group» indicator	
BFG Annual reduction/substitution of packaging material	Sustainability Report Bell Food Group 2021, p. 29 («Sustainable packaging»). Until now, packaging reduction was monitored on a project basis using qualitative parameters. Quantitative measurement will be introduced as of 2022.
Ecosystems	
GRI 103: Management approach 2016	
103-1 Explanation of the material topic and its boundary	Sustainability Report Bell Food Group 2021, p. 30 («Relevance»).
103-2 The management approach and its components	Sustainability Report Bell Food Group 2021, p. 30-31 («Management approach 2022–2026», «Activities 2021»).
103-3 Evaluation of the management approach	Sustainability Report Bell Food Group 2021, p. 33 («Overall assessment 2021», «Strategic objectives and proof of performance 2021»).
GRI 201: Economic performance 2016	
201-1 Direct economic value generated and distributed	Sustainability Report Bell Food Group 2021, p. 55 («Sales revenue with label/certification»).
GRI Sector Disclosures Food Processing	
FP2 Percentage of purchased volume which is verified as being in accordance with credible, internationally recognised and responsible production standards	Sustainability Report Bell Food Group 2021, p. 54–55 («Procurement volume of plant-based raw materials with label/certification», «Procurement volume of animal raw materials with label/certification»).
«Bell Food Group» indicator	
BFG Quantity and proportion of slaughtered animals with label/certification	Sustainability Report Bell Food Group 2021, p. 56 («Quantity and proportion of slaughtered animals with label/certification»).

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Animal welfare	
GRI 103: Management approach 2016	
103-1 Explanation of the material topic and its boundary	Sustainability Report Bell Food Group 2021, p. 34 («Relevance»).
103-2 The management approach and its components	Sustainability Report Bell Food Group 2021, p. 34-35 («Management approach 2022–2026», «Activities 2021»).
103-3 Evaluation of the management approach	Sustainability Report Bell Food Group 2021, p. 35–36 («Overall assessment 2021», «Strategic objectives and proof of performance 2021»).
GRI 201: Economic performance 2016	
201-1 Direct economic value generated and distributed	Sustainability Report Bell Food Group 2021, p. 55 («Sales revenue with label/certification»).
GRI Sector Disclosures Food Processing	
FP2 Percentage of purchased volume which is verified as being in accordance with credible, internationally recognised and responsible production standards	Sustainability Report Bell Food Group 2021, p. 55 («Procurement volume of animal raw materials with label/certification»)
«Bell Food Group» indicator	
BFG Quantity and proportion of slaughtered animals with label/certification	This internal indicator partly overlaps with GRI indicator FP 11 «Percentage and total of animals raised and/or processed, per housing type». Sustainability Report Bell Food Group 2021, p. 56 («Quantity and proportion of slaughtered animals with label/certification»).
Food safety	
GRI 103: Management approach 2016	
103-1 Explanation of the material topic and its boundary	The «Food safety» strategic field of action from the 2017–2021 sustainability strategy will no longer be continued in the new strategy. Sustainability Report Bell Food Group 2021, p. 40 («Food safety»).
103-2 The management approach and its components	Sustainability Report Bell Food Group 2021, p. 40 («Food safety»).
103-3 Evaluation of the management approach	Sustainability Report Bell Food Group 2021, p. 40 («Food safety»).
GRI Sector Disclosures Food Processing	
FP5 Percentage of production volume certified by an independent third party according to an internationally recognised food safety standard.	Sustainability Report Bell Food Group 2021, p. 58 («Food safety»).
GRI 416: Customer health and safety	
416-2 Breaches in connection with the effects of products and services on health and safety	Sustainability Report Bell Food Group 2021, p. 58 («Food safety»).
Responsible market player	
GRI 103: Management approach 2016	
103-1 Explanation of the material topic and its boundary	The «Responsible market player» strategic field of action from the 2017–2021 sustainability strategy will no longer be continued in the new strategy. Sustainability Report Bell Food Group 2021, p. 41 («Social commitment»).
103-2 The management approach and its components	Sustainability Report Bell Food Group 2021, p. 41 («Social commitment»).
103-3 Evaluation of the management approach	Sustainability Report Bell Food Group 2021, p. 41 («Social commitment»).

Disclosure

References incl. comments, exclusions and other documents

Health and safety in the workplace

GRI 103: Management approach 2016

103-1 Explanation of the material topic and its boundary

Sustainability Report Bell Food Group 2021, p. 42 («Relevance»).

103-2 The management approach and its components

Sustainability Report Bell Food Group 2021, p. 42–43 («Management approach 2022–2026», «Activities 2021»).

103-3 Evaluation of the management approach

Sustainability Report Bell Food Group 2021, p. 43 («Overall assessment 2021»).

GRI 403: Occupational health and safety 2018

403-2 Absences, injuries and illnesses: Type and rate of injuries, occupational illnesses, lost working days, absences and number of occupational deaths

Sustainability Report Bell Food Group 2021, p. 58 («Occupational health and safety»)

Employment conditions

GRI 103: Management approach 2016

103-1 Explanation of the material topic and its boundary

Sustainability Report Bell Food Group 2021, p. 44 («Relevance»).

103-2 The management approach and its components

Sustainability Report Bell Food Group 2021, p. 44–46 («Management approach 2022–2026», «Activities 2021»).

103-3 Evaluation of the management approach

Sustainability Report Bell Food Group 2021, p. 46 («Overall assessment 2021», «Strategic objectives and proof of performance 2021»).

GRI 401: Employment 2016

401-1 Newly recruited employees and employee turnover

Sustainability Report Bell Food Group 2021, p. 57 («Number of employees and employee turnover»).

GRI 404: Training and education 2016

401-1 Average hours of training per year per employee

At present, a breakdown of training expenses by gender and employee category is not possible. The establishment of the Group-wide information system will improve the data quality in the next few years.

Sustainability Report Bell Food Group 2021, p. 57 («Training and further education»).

GRI 405: Diversity and equal opportunities 2016

405-1 Diversity in control bodies and among employees

Sustainability Report Bell Food Group 2021, p. 57 («Number of employees and employee turnover»).

GRI 414: Social appraisal of suppliers 2016

414-1 Negative social consequences in the supply chain and measures taken

Sustainability Report Bell Food Group 2021, p. 46 («Responsible supply chain», «Overall assessment 2021», «Strategic objectives and proof of performance 2021»), p. 58 («Social consequences in the supply chain»).

Governance

(new strategic field of action in the 2022–2026 sustainability strategy)

GRI 103: Management approach 2016

103-1 Explanation of the material topic and its boundary

The material topic «Governance» is a new strategic field of action in 2022–2026 sustainability strategy.

103-2 The management approach and its components

Sustainability Report Bell Food Group 2021, p. 48 («Relevance»).

103-3 Evaluation of the management approach

Sustainability Report Bell Food Group 2021, p. 48–49 («Management approach 2022–2026», «Activities 2021»).

Sustainability Report Bell Food Group 2021, p. 49 («Overall assessment 2021»).

GRI 203: Indirect economic impacts 2016

203-2 Significant indirect economic impacts

Sustainability Report Bell Food Group 2021, p. 59 («Indirect economic impacts»).

Contacts



Latest news

Up-to-date information about Bell Food Group Ltd can be found on the internet at www.bellfoodgroup.com. Details about our sustainability commitment can be found at www.bellfoodgroup.com/cr-en.

Contacts

Contact point for the Sustainability Report

Bell Food Group Ltd • Corporate Communication
Elsässerstrasse 174 • 4056 Basel • Switzerland
Tel. +41 58 326 3030 • Fax +41 58 326 2114
media@bellfoodgroup.com

Bell Food Group

Bell Food Group Ltd • Elsässerstrasse 174
4056 Basel • Switzerland
Tel. +41 58 326 2000 • Fax +41 58 326 2100
info@bellfoodgroup.com • www.bellfoodgroup.com

Bell Switzerland

Bell Schweiz AG • Elsässerstrasse 174
4056 Basel • Switzerland
Tel. +41 58 326 2626 • Fax +41 58 326 2100
info@bellfoodgroup.com • www.bellfoodgroup.com

Bell International

Bell Deutschland Holding GmbH
Brookdamm 21 • 21217 Seevetal • Germany
Tel. +49 40 768005 0 • Fax +49 40 768005 301
info.de@bellfoodgroup.com • www.bellfoodgroup.com

Bell France Holding SAS
Champ Saint-Pierre • 63460 Teilhède • France
Tel. +33 473 64 3131 • Fax +33 473 64 3140
info.fr@bellfoodgroup.com • www.bellfoodgroup.com

Bell Polska Sp. z o.o.
Ul. Mokra 11 • 32-005 Niepolomice • Poland
Tel. +48 12 28100 34 • Fax +48 12 28100 38
info.pl@bellfoodgroup.com • www.bellfoodgroup.com

Hubers Landhendl GmbH
Hauptstrasse 80 • 5223 Pfaffstätt • Austria
Tel. +43 7742 3208 0 • Fax +43 7742 3208 44
office@huberslandhendl.at • www.huberslandhendl.at

Convenience

Eisberg Holding AG
Feldstrasse 12 • 8114 Dänikon • Switzerland
Tel. +41 44 847 2000 • Fax +41 44 847 3420
holding@eisberg.com • www.eisberg.com

Hilcona AG
Bendererstrasse 21 • 9494 Schaan
Principality of Liechtenstein
Tel. +41 58 895 95 95 • Fax +423 232 02 85
info@hilcona.com • www.hilcona.com

Hügli Holding AG
Bleichstrasse 31 • 9323 Steinach • Switzerland
Tel. +41 71 447 2211 • Fax +41 71 447 2998
info@hueglicom.com • www.hueglicom.com

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General information

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Forward-looking statements

This sustainability report includes certain forward-looking statements. These statements are based on assumptions and estimates as well as information available to the Bell Food Group at the editorial deadline, which means that actual results and events could deviate substantially from the expectations included or implied in the forward-looking statements.

Our sustainability report is published in German and English. The printed German version shall prevail at all times. The sustainability report can also be downloaded at www.bellfoodgroup.com/en/downloads/.

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Bell Food Group Ltd
Elsässerstrasse 174
4056 Basel
Switzerland

Realisation

Samuel Widmer, Bell Food Group Ltd
Sustainability Project Manager
Fabian Vetsch, Bell Food Group Ltd,
Manager Corporate Communication

Concept and design

Phorbis Communications AG

Text

Marco Märsmann, Bell Food Group Ltd,
Head of Sustainability & Quality Management
Samuel Widmer, Basil Mörkofer, Marlene Pendl,
Roger Peier, Bell Food Group Ltd, Sustainability
Project Manager

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