



WWF Rating of the Swiss Food Industry

Factsheets

Zürich, 9 March 2017

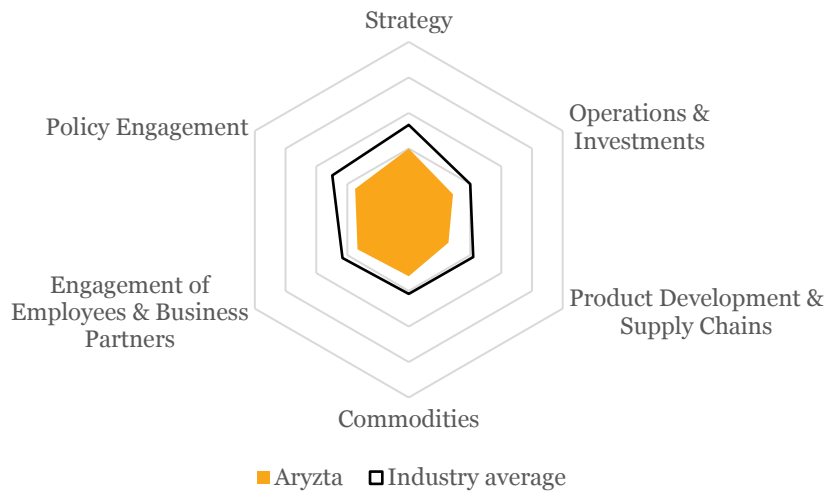
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Aryzta AG

Overall result Aryzta AG: Lower midfield



Aryzta actively participated in the rating process. Therefore, the rating is based on publicly available as well as exclusively shared information. The overall result was positively influenced primarily by elements of sound environmental stewardship at the level of individual national companies and brands. However, the lack of a systematic, targeted and transparent environmental management approach across the group means there is still much room for improvement. Aryzta can also assume more ecological responsibility in important areas such as investments (including pension funds), product development, procurement and in relevant sectoral initiatives.

Strategy & Management

Governance & Policies

In the section “Governance & Policies”, Aryzta AG is rated as average.

Strengths

- Individual subsidiaries (e.g. Aryzta Switzerland) have clearly defined environmental management structures and have integrated some environmental aspects in their local policies.

Challenges

- The lean holding structure and decentralized strategy & management approach means that there are hardly any structures or instruments at group level which allow for proactive environmental management throughout the entire group.

Materiality & Targets

In the section “Materiality & Targets”, Aryzta AG is rated as average.

Strengths

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Challenges

- Targets are not based on a comprehensive materiality analysis.
- Targets are not clearly formulated and are not yet aligned with ecological boundaries of our planet and its limited resources, nor to the requirements of the global 2° C target.

Monitoring & Reporting

In the section “Monitoring & Reporting”, Aryzta AG is rated as average.

Strengths

- Some relevant information and externally assured environmental performance indicators are communicated publicly.

Challenges

- There is no comprehensive and systematic public sustainability reporting that follows a recognized standard.

Operational Management

In the section “Operational Management”, Aryzta AG is rated as average.

Strengths

- Some plants are certified according to a formal environmental management system (e.g. ISO 14001, EMAS).
- In Switzerland, target agreements to reduce energy use and greenhouse gas emissions are in place. These targets were fulfilled in the past.

Challenges

- Only very little data on operational environmental management is collected centrally by Aryzta; hence there are no details available for the entire group on, for example, renewable thermal energy, eco-power and waste (including food waste).
- There are no details available on whether previous targets have been met.

Investments

In the section “Investments”, Aryzta AG is rated as inadequate/intransparent.

Strengths

- In case of an acquisition, environmental aspects are considered during the due diligence process.

Challenges

- The Swiss pension fund does not have an investment strategy and directives to consider and assess environmental aspects and carbon risks in the investment process.
- External costs are not systematically integrated in the financial accounting process.
- Acquired companies are not integrated consistently into a group-wide environmental management system.

Products & Supply Chains

Research & Development

In the section “Research & Development”, Aryzta AG is rated as inadequate/intransparent.

Strengths

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Challenges

- Scientific methods (e.g. lifecycle assessments, risk analyses) are not used systematically to determine the environmental impacts of products and primary packaging along the value chain. Nor are there any targets or measures to systematically reduce these impacts.

Supply Chain Management

In the section “Supply Chain Management”, Aryzta AG is rated as inadequate/intransparent.

Strengths

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Challenges

- No water risk analysis has been performed and no efforts are made to systematically mitigate water risks in the supply chains.
- Suppliers are not checked systematically for compliance with environmental requirements.
- No significant procurement or research projects to promote ecologically sustainable production of food raw materials are implemented or supported.
- Emissions from transportation are not collected and no relevant reduction targets are defined.

Origin & Production of Commodities

In the section “Origin & Production of Commodities”, Aryzta AG is rated as average.

Strengths

- In individual cases, Aryzta focuses on the sourcing of commodities certified according to a credible sustainability standard. Aryzta is member of the Roundtable on Sustainable Palm Oil (RSPO).

Challenges

- The overall share of commodities certified according to a credible sustainability standard is very low.
- There is no system in place for non-certified commodities to ensure their legality and compliance with environmental legislation.

Advocacy

Engagement of Employees & Business Partners

In the section “Engagement of Employees & Business Partners”, Aryzta AG is rated as average.

Strengths

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Challenges

- Suppliers and employees are not significantly engaged in activities for raising awareness and building capacity on environmental subjects.

Engagement in Business Initiatives

In the section “Engagement in Business Initiatives”, Aryzta AG is rated as inadequate/intransparent.

Strengths

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Challenges

- Aryzta is not yet a member of any relevant international or national environmental compliance initiatives.

Political Engagement in Switzerland

In the section “Political Engagement in Switzerland”, Aryzta AG is rated as appropriate.

Strengths

- As a member of the Swiss Baker-Confectioner Master-Association (SBC) Aryzta has positioned itself in favor of prolonging the moratorium on GMO-free agriculture.
- In addition, SBC has actively lobbied against the environmentally harmful initiative for food security.

Challenges

- As a member of SBC, Aryzta has positioned itself against the ecologically beneficial transfer of animal subsidies in agricultural policy.
- Furthermore, as a member of SBC, Aryzta has positioned itself against the ecologically relevant revision of the environmental protection act (Revision des Umweltschutzgesetzes), both in consultations and in parliamentary debates.
- Neither Aryzta nor its umbrella association have taken a stand on many legislative proposals relevant for the foodstuff industry, in particular key climate policy bills during the last legislative session (e.g. CO₂ Act, Energy Strategy 2050).

Barry Callebaut AG

Overall result Barry Callebaut AG: Ambitious



Barry Callebaut actively participated in the rating process. Therefore, the rating is based on publicly available as well as exclusively shared information. The overall result was positively influenced by the solid strategic management, the comprehensive public reporting as well as by the recently launched "Forever Chocolate" strategy with its ambitious sustainability targets. Room for improvement exists mainly in the areas of renewable and ecological energy sources, investments (including pension fund), sourcing of commodities certified in accordance with credible sustainability schemes, employee engagement and political engagement in Switzerland.

Strategy & Management

Governance & Policies

Barry Callebaut AG is rated as trend-setting in the section 'Governance & Policies'.

Strengths

- The internal responsibilities for environmental management are clearly defined, strategically anchored in the company management, and effectively executed.
- Environmental aspects are systematically integrated in group-wide policies.
- Remuneration of some employees is linked to the achievement of environmental targets.

Challenges

-

Materiality & Targets

Barry Callebaut AG is rated as trend-setting in the section 'Materiality & Targets'.

Strengths

- Barry Callebaut set a 2025 target to become carbon and forest positive, and to achieve 100% sustainable ingredients in all products sold.

Challenges

- The exact target definition and performance indicators to assess progress against the targets are not yet known.

Monitoring & Reporting

Barry Callebaut AG is rated as trend-setting in the section 'Monitoring & Reporting'.

Strengths

- Barry Callebaut is publishing relevant environmental information in its annual report, the externally validated "Chocolate Sustainability Report" and a GRI report in accordance with the G3.1 standard. Barry Callebaut is also reporting to CDP.

Challenges

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Operational Management

Barry Callebaut AG is rated as average in the section 'Operational Management'.

Strengths

- A 5-year target to reduce relative greenhouse gas emissions and energy use by 20% was achieved in 2013/2014.
- 17% of Barry Callebaut's global energy use is derived from renewable sources and its entire electricity consumption in Switzerland is covered with hydropower.

Challenges

- There are no indications or targets regarding the share of renewable energy recovery and eco-power.
- Food waste is not monitored systematically.

Investments

Barry Callebaut AG is rated as inadequate/intransparent in the section 'Investments'.

Strengths

- In case of an acquisition, environmental aspects are considered during the due diligence process.

Challenges

- The Swiss pension fund does not have an investment strategy and directives to consider and assess environmental aspects and carbon risks in the investment process.
- External costs are not systematically integrated in the financial accounting process.

Products & Supply Chains

Research & Development

Barry Callebaut AG is rated as appropriate in the section 'Operational Management'.

Strengths

- Barry Callebaut has assessed its carbon footprint along the entire value chain and used this information to design a tool that is used to assess climate impacts of different chocolate recipes.

Challenges

- The analyses cover mainly climate-relevant aspects but do not systematically take into account other relevant environmental impacts.

Supply Chain Management

Barry Callebaut AG is rated as average in the section 'Supply Chain Management'.

Strengths

- Various sourcing and research projects to reduce the environmental impacts of cocoa production are being implemented and supported.

Challenges

- No water risk analysis has been performed and no efforts are evidenced to systematically mitigate water risk in the supply chains.
- Compliance of suppliers to environmental requirements is not systematically assessed.
- Greenhouse gas emissions from transportation are not systematically collected.

Origin & Production of Commodities

Barry Callebaut AG is rated as average in the section 'Origin & Production of Commodities'.

Strengths

- Barry Callebaut selectively relies on sourcing of commodities certified in accordance with credible sustainability schemes, and is member of the Roundtable on Sustainable Palm Oil (RSPO).
- Barry Callebaut defined a target to source 100% sustainable ingredients by 2025 (but it is not always clear, what standards and certifications will be considered as sustainable).

Challenges

- The overall share of commodities certified in accordance with credible sustainability schemes is low.
- For most non-certified commodities, there is no system to assess the legality and environmental compliance of production.
- The sourcing of cocoa through the company's HORIZONS program does not rely on certification in accordance with a credible sustainability scheme and suffers from major gaps with respect to governance, transparency and accredited third party verification.

Advocacy

Engagement of Employees & Business Partners

Barry Callebaut AG is rated as average in the section 'Engagement of Employees and Business Partners'.

Strengths

- Cocoa producers are regularly engaged in activities for awareness raising and capacity building on environmental issues.

Challenges

- Employees are not systematically engaged in activities for awareness raising and capacity building on environmental issues.

Engagement in Business Initiatives

Barry Callebaut AG is rated as appropriate in the section 'Engagement in Business Initiatives'.

Strengths

- Barry Callebaut is a member of the Consumer Goods Forum and IDH. Together with IDH, the company is involved in a partnership covering a wide range of programs aimed at improving the livelihoods of cocoa farmers and the sustainability of the cocoa sector.

Challenges

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Political Engagement in Switzerland

Barry Callebaut AG is rated as average in the section 'Political Engagement in Switzerland'.

Strengths

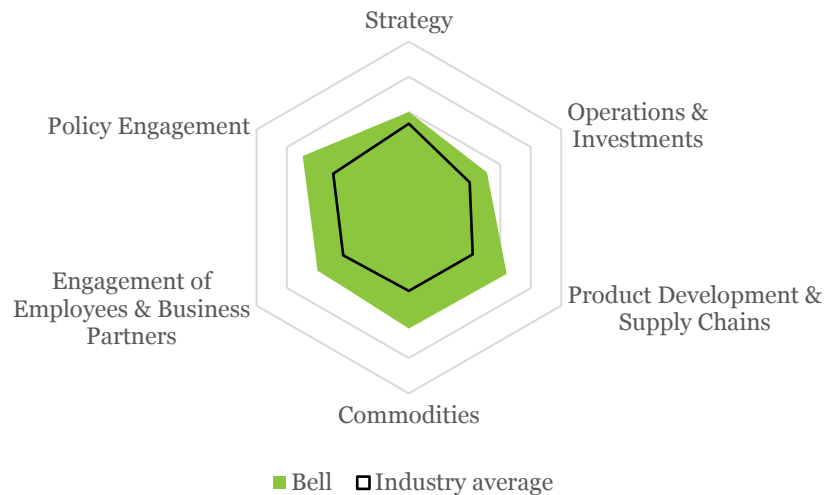
- As a member of Fial and Chocosuisse, Barry Callebaut positioned itself in favor of ecological interests through the rejection of the popular initiative "for food security" (Initiative für Ernährungssicherheit). Chocosuisse even lobbied actively against this initiative.

Challenges

- As a member of Fial and Chocosuisse, Barry Callebaut positioned itself repeatedly against ecological interests through the rejection of the revision of the environmental protection act (Revision des Umweltschutzgesetzes).
- For many ecologically and industry-relevant political processes, especially for the key elements of recent climate policy (e.g. CO-2 law, Energy-Strategy 2050), neither Barry Callebaut nor any of its associations took position.

Bell AG

Overall result Bell AG: Ambitious



Bell actively participated in the rating process. Therefore, the rating is based on publicly available as well as exclusively shared information. The overall result was positively influenced by the company's generally extensive and active environmental engagement, which is reflected strongly in its relations with its key customer and majority shareholder, Coop. Room for improvement exists mainly in the areas of public reporting on relevant targets and their achievement, sourcing of eco-power and the introduction of more stringent sustainability standards (e.g. with respect to soy in animal feed) in its operations abroad.

Strategy & Management

Governance & Policies

In the section “Governance & Policies”, Bell AG is rated as trend-setting.

Strengths

- The internal responsibilities for environmental management are clearly defined and strategically anchored in the company management, and effectively executed.
- Environmental aspects are systematically integrated in group-wide policies.

Challenges

-

Materiality & Targets

In the section “Materiality & Targets”, Bell AG is rated as appropriate.

Strengths

- Quantitative targets have been defined and published in part, including in the areas of electricity, heating and water use.
- Targets to reduce energy consumption and greenhouse gas emission are defined for some suppliers.

Challenges

- Environmental aspects in the value chain are not yet addressed systematically.
- Targets are not yet aligned with ecological boundaries of our planet and its limited resources, nor to the requirements of the global 2° C target.

Monitoring & Reporting

In the section “Monitoring & Reporting”, Bell AG is rated as average.

Strengths

- Some relevant information and environmental performance indicators are communicated publicly.

Challenges

- There is no comprehensive and systematic public sustainability reporting that follows a recognized standard.

Operational Management

In the section “Operational Management”, Bell AG is rated as appropriate.

Strengths

- In Switzerland, target agreements to reduce energy use and greenhouse gas emissions have been in place since 2002.
- Currently, Bell is pursuing absolute targets to reduce its greenhouse gas emissions as well as electricity and heating use.
- In Switzerland, Bell sources its electricity from 100% hydro power and the Bell Group is pursuing the goal of sourcing 100% of its energy needs from renewable sources by 2018.

Challenges

- Environmental management systems are not yet implemented systematically.
- Food waste is not monitored systematically.

Investments

In the section “Investments”, Bell AG is rated as appropriate.

Strengths

- In Switzerland the pension fund CPV includes selected ESG aspects in the evaluation and management of its investments.
- External costs of greenhouse gas emission are incorporated systematically through internal financial incentive systems when taking investment decisions.
- In the case of acquisitions, environmental aspects are considered systematically.

Challenges

- A comprehensive analysis of climate risks of the Swiss pension fund’s portfolio has yet to be carried out.
- External costs are not systematically integrated in the financial accounting process.

Products & Supply Chains

Research & Development

In the section “Research & Development”, Bell AG is rated as trend-setting.

Strengths

- Scientific methods (e.g. lifecycle assessments) are used systematically to determine the environmental impacts of products and primary packaging along the value chain. Measures are defined and implemented on the basis of these results.

Challenges

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Supply Chain Management

In the section “Supply Chain Management”, Bell AG is rated as appropriate.

Strengths

- Various procurement and research projects to promote the ecology in meat production are implemented and promoted.

Challenges

- Suppliers are not checked systematically for compliance with environmental requirements.

Origin & Production of Commodities

In the section “Origin & Production of Commodities”, Bell AG is rated as appropriate.

Strengths

- Especially in Switzerland, Bell is focusing on processing meat and fish certified in accordance with credible sustainability standards.
- The production of non-certified commodities is sometimes monitored for its legality and compliance with environmental legislation.

Challenges

- The share of meat processed abroad and certified in accordance with credible sustainability standards is low.
- Apart from GMO-free requirements for meat imported into Switzerland, there are no ecological production standards for soy in animal feed in supply chains abroad.

Advocacy

Engagement of Employees & Business Partners

In the section “Engagement of Employees & Business Partners”, Bell AG is rated as appropriate.

Strengths

- Suppliers and employees are regularly engaged in activities for awareness raising and capacity building on environmental issues.
- A constant exchange of information takes place with its key customer, Coop.

Challenges

-

Engagement in Business Initiatives

In the section “Engagement in Business Initiatives”, Bell AG is rated as trend-setting.

Strengths

- Via Coop, Bell is a member of several prominent international sustainability or environmental compliance initiatives (Consumer Goods Forum, IDH, UN Global Compact, and GlobalGap). In addition, the company is actively engaged in various other national sustainability initiatives.

Challenges

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Political Engagement in Switzerland

In the section “Political Engagement in Switzerland”, Bell AG is rated as appropriate.

Strengths

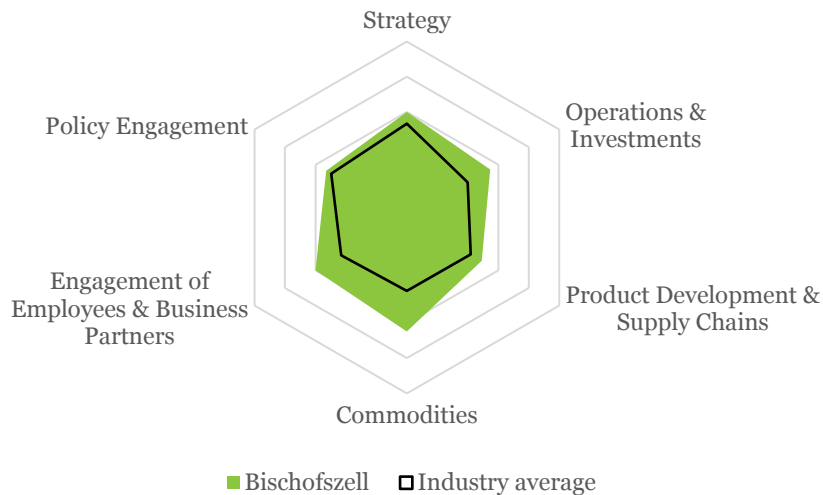
- Bell itself has entered the political process in various ways – at times opposing the position of its own association in favor of environmental interests – and has supported environmentally relevant policies such as re-allocation of contributions for animal subsidies in agricultural policy, as well as the motion to prevent illegal fishery products.
- As a member of SFF, Bell has campaigned against the environmentally harmful initiative for food security and in favor of the revision of the environmental protection act.
- Bell is also indirectly represented through the intensive environmental policy engagement of its majority shareholder, Coop.

Challenges

- Neither Bell nor the relevant associations have taken a stand on many legislative proposals relevant for the food industry, in particular regarding key climate policy bills during the last legislative session (e.g. CO2 Act, Energy Strategy 2050).
- As a member of Proviande, Bell has at times taken a stand against ecologically relevant issues supported by SFF.

Bischofszell Nahrungsmittel AG

Overall result Bischofszell Nahrungsmittel AG: Ambitious



Bischofszell Nahrungsmittel AG actively participated in the rating process. Therefore, the rating is based on publicly available as well as exclusively shared information. The overall result was positively influenced by its generally extensive and active environmental engagement, which is reflected strongly in its relations with its key customer and owner, Migros. Room for improvement exists mainly in the areas of public reporting on relevant targets and their achievement, investment decisions, the integration of the foreign subsidiary Gastina in its own sustainability strategy, sourcing of eco-power and political engagement in Switzerland.

Strategy & Management

Governance & Policies

In the section “Governance & Policies”, Bischofszell Nahrungsmittel AG is rated as trend-setting.

Strengths

- The internal responsibilities for environmental management are clearly defined and strategically anchored in the company management, and effectively executed.
- Environmental aspects are systematically integrated in group-wide policies.
- Employees’ remuneration is partially linked to the achievement of environmental targets.

Challenges

-

Materiality & Targets

In the section “Materiality & Targets”, Bischofszell Nahrungsmittel AG is rated as appropriate.

Strengths

- The M-Industrie vision 2040 includes 100% targets for sustainable commodities, recycling and renewable energy.
- Company-specific goals were defined and published in the areas of greenhouse gases from fossil fuels, electricity consumption, water consumption and waste.

Challenges

- Environmental aspects in the value chain are not yet addressed systematically.
- Targets are not yet aligned with ecological boundaries of our planet and its limited resources, nor to the requirements of the global 2° C target.

Monitoring & Reporting

In the section “Monitoring & Reporting”, Bischofszell Nahrungsmittel AG is rated as average.

Strengths

- Some relevant information is communicated publicly.

Challenges

- There is no comprehensive and systematic public sustainability reporting that follows a recognized standard.

Operational Management

In the section “Operational Management”, Bischofszell Nahrungsmittel AG is rated as appropriate.

Strengths

- Some operations have ISO 14001 certification and the aim is to extend certification to all operations.
- In Switzerland, target agreements to reduce energy use and greenhouse gas emissions have been in place since 2002, and have all been exceeded.
- Food waste and packaging is monitored and managed systematically.

Challenges

- Eco-power is not used at present and there are no targets to increase the share of eco-power through in-house production, power purchase agreements or by purchasing eco-power certificates.
- The foreign subsidiary Gastina has not yet been fully integrated in the environmental management of Bischofszell Nahrungsmittel AG.

Investments

In the section “Investments”, Bischofszell Nahrungsmittel AG is rated as appropriate.

Strengths

- In Switzerland, the pension fund includes selected ESG aspects in the evaluation and management of its investments.
- When taking investment decisions, external costs of greenhouse gas emission are incorporated through internal financial incentive systems.
- In the case of acquisitions, environmental aspects are considered systematically.

Challenges

- A comprehensive analysis of climate risks of the Swiss pension fund’s portfolio has yet to be carried out.
- External costs are not systematically integrated in the financial accounting process.

Products & Supply Chains

Research & Development

In the section “Research & Development”, Bischofszell Nahrungsmittel AG is rated as appropriate.

Strengths

- Scientific methods (e.g. lifecycle assessments) are used systematically to determine the environmental impacts of products and primary packaging along the value chain. Measures are defined and implemented, particularly for primary packaging.

Challenges

- The environmental impacts of products in the value chain are not yet addressed systematically.

Supply Chain Management

In the section “Supply Chain Management”, Bischofszell Nahrungsmittel AG is rated as average.

Strengths

- M-Industrie has defined a goal for no longer transporting goods by air by 2040.

Challenges

- Water risks in the supply chains are not addressed systematically.
- Suppliers are not checked systematically for compliance with environmental requirements.

Origin & Production of Commodities

In the section “Origin & Production of Commodities”, Bischofszell Nahrungsmittel AG is rated as appropriate.

Strengths

- Bischofszell Nahrungsmittel AG focusses on the sourcing of commodities certified in accordance with credible sustainability standards.
- The production of non-certified commodities is sometimes monitored for its legality and compliance with environmental legislation.
- All companies within M-Industrie have the target of processing only commodities from sustainable production by 2040 (however, it is not yet clear which standards and certifications will be used to achieve this goal).

Challenges

- The share of processed meat that is certified in accordance with credible sustainability standards is low.

Advocacy

Engagement of Employees & Business Partners

In the section “Engagement of Employees & Business Partners”, Bischofszell Nahrungsmittel AG is rated as appropriate.

Strengths

- Employees are systematically engaged in activities for awareness raising and capacity building on environmental issues.
- A constant exchange of information on ecological issues takes place with its key customer Migros.

Challenges

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Engagement in Business Initiatives

In the section “Engagement in Business Initiatives”, Bischofszell Nahrungsmittel AG is rated as appropriate.

Strengths

- Via the Migros Group, BINA is a member of several prominent international sustainability or environmental compliance initiatives (UN Global Compact, Consumer Goods Forum, and GlobalGap).

Challenges

- No information is available on relevant direct memberships or active, project-specific engagements.

Political Engagement in Switzerland

In the section “Political Engagement in Switzerland”, Bischofszell Nahrungsmittel AG is rated as average.

Strengths

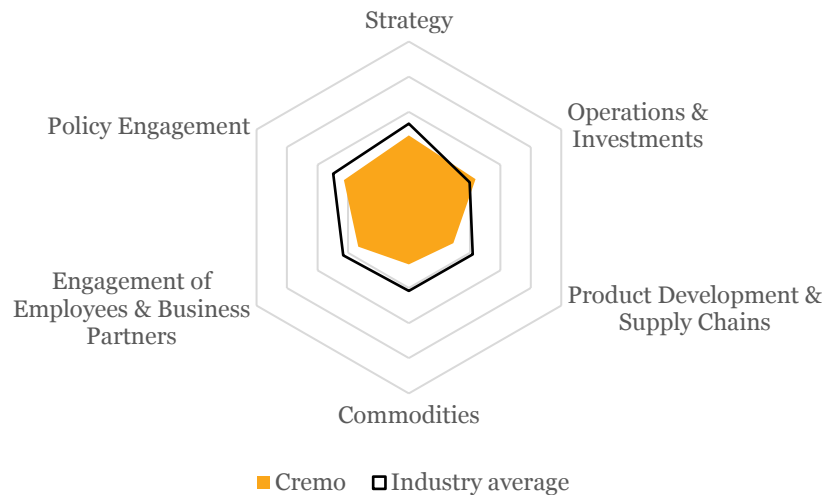
- As a member of the Federation of Swiss Food Industries (Föderation der Schweizerischen Nahrungsmittel-Industrien - Fial), BINA has taken a stand against the environmentally harmful initiative for food security.
- BINA is also indirectly represented by the intensive environmental policy engagement of the mother company, Migros.

Challenges

- As a member of Fial, BINA has positioned itself against the ecologically relevant revision of the environmental protection act (Revision des Umweltschutzgesetzes), both in consultations and in parliamentary debates.
- Neither BINA nor its associations have taken a stand on many legislative proposals relevant for the food industry, in particular regarding key climate policy bills during the last legislative session (e.g. CO2 Act, Energy Strategy 2050).

Crema S.A.

Overall result Crema S.A.: Lower midfield



Crema actively participated in the rating process. Therefore, the rating is based on publicly available as well as exclusively shared information. The overall result was positively influenced primarily by its sound in-company environmental stewardship. However, the lack of a systematic, targeted and transparent environmental management means there is still much room for improvement. Crema can also assume more ecological responsibility in important areas such as investments (including pension fund), procurement and political engagement in Switzerland.

Strategy & Management

Governance & Policies

In the section “Governance & Policies”, Cremo S.A. is rated as appropriate.

Strengths

- The internal responsibilities for environmental management are clearly defined and strategically anchored in company management.

Challenges

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Materiality & Targets

In the section “Materiality & Targets”, Cremo S.A. is rated as average.

Strengths

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Challenges

- Materiality analyses and targets are not communicated publicly.
- Targets are not yet aligned with ecological boundaries of our planet and its limited resources, nor to the requirements of the global 2° C target.

Monitoring & Reporting

In the section “Monitoring & Reporting”, Cremo S.A. is rated as average.

Strengths

- Some relevant information is communicated publicly.

Challenges

- There is no comprehensive and systematic public sustainability reporting that follows a recognized standard.

Operational Management

In the section “Operational Management”, Cremo S.A. is rated as appropriate.

Strengths

- Cremo has had full ISO 14001 certification since 1999.
- Target agreements to reduce greenhouse gas emissions have been in place since 2008. This target was exceeded in the past and in the current period.

Challenges

- There is no information available or targets in place for energy efficiency or eco-power.

Investments

In the section “Investments”, Cremo S.A. is rated as average.

Strengths

- In the case of acquisitions, environmental aspects are considered systematically.

Challenges

- The pension fund does not have an investment strategy or guidelines to consider and assess environmental aspects and carbon risks in the investment process.
- External costs are not systematically integrated in the financial accounting process.

Products & Supply Chains

Research & Development

In the section “Research & Development”, Cremo S.A. is rated as average.

Strengths

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Challenges

- There are no targets or measures in place to use scientific methods (e.g. lifecycle assessments, risk analyses) to reduce the environmental impacts of products and primary packaging along the value chain.

Supply Chain Management

In the section “Supply Chain Management”, Cremo S.A. is rated as inadequate/intransparent.

Strengths

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Challenges

- No water risk analysis has been performed and no efforts are made to systematically mitigate water risks in the supply chain.
- Suppliers are not checked systematically for compliance with environmental requirements.
- No significant procurement or research projects to promote ecologically sustainable production of food raw materials are implemented or supported.
- There are no targets to reduce transport emissions.

Origin & Production of Commodities

In the section “Origin & Production of Commodities”, Cremo S.A. is rated as inadequate/intransparent.

Strengths

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Challenges

- Apart from cocoa, which is purchased as 100 % UTZ-certified, no information is available on the total share of commodities processed by Cremo which are certified according to a credible sustainability standard.
- There is no system in place for non-certified commodities to ensure their legality and compliance with environmental legislation.

Advocacy

Engagement of Employees & Business Partners

In the section “Engagement of Employees & Business Partners”, Cremo S.A. is rated as average.

Strengths

- Employees are engaged in activities for awareness raising and capacity building on environmental issues.

Challenges

- Suppliers and customers are not significantly engaged in activities for awareness raising and capacity building on environmental issues.

Engagement in Business Initiatives

In the section “Engagement in Business Initiatives”, Cremo S.A. is rated as average.

Strengths

- Cremo is not represented in any relevant international sustainability initiative; however, it does engage indirectly in the International Dairy Federation, which deals among other things with carbon footprinting.

Challenges

- No membership or engagement in trend-setting sustainability projects of such initiatives are known apart from IDF.

Political Engagement in Switzerland

In the section “Political Engagement in Switzerland”, Cremo S.A. is rated as average.

Strengths

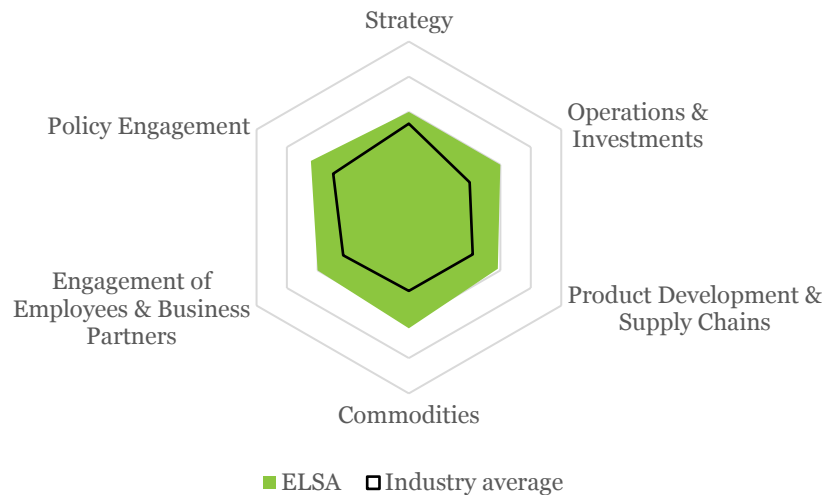
- As a member of the Association of the Swiss Milk Industry (Vereinigung der Schweizerischen Milchindustrie - VMI), Cremo has taken a stand against the environmentally harmful initiative for food security.

Challenges

- As a member of the Federation of Swiss Food Industries (Föderation der Schweizerischen Nahrungsmittel-Industrien - Fial), Cremo has positioned itself against the ecologically relevant revision of the environmental protection act (Revision des Umweltschutzgesetzes), both in consultations and in parliamentary debates.
- As a member of VMI, Cremo has positioned itself against the ecologically beneficial transfer of animal subsidies in agricultural policy.
- Neither Cremo directly nor the relevant associations have taken a stand on many legislative proposals relevant for the food industry, in particular key climate policy bills during the last legislative session (e.g. CO2 Act, Energy Strategy 2050).

Estavayer Lait SA

Overall result Estavayer Lait SA: Ambitious



ELSA actively participated in the rating process. Therefore, the rating is based on publicly available as well as exclusively shared information. The overall result was positively influenced by its generally extensive and active environmental engagement, which is reflected strongly in its relations with its key customer and owner, Migros. Room for improvement exists mainly in the areas of public reporting on relevant targets and their achievement, investment decisions, ecological requirements for milk procurement and sourcing of eco-power.

Strategy & Management

Governance & Policies

In the section “Governance & Policies”, Estavayer Lait SA is rated as trend-setting.

Strengths

- The internal responsibilities for environmental management are clearly defined and strategically anchored in the company management, and effectively executed.
- Environmental aspects are systematically integrated in group-wide policies.
- Remuneration of employees is partially linked to the achievement of environmental targets.

Challenges

-

Materiality & Targets

In the section “Materiality & Targets”, Estavayer Lait SA is rated as appropriate.

Strengths

- The M-Industrie vision 2040 includes 100% targets for sustainable commodities, recycling and renewable energy.
- Company-specific goals were defined and published in the areas energy efficiency, packaging and certified coffee.

Challenges

- Environmental aspects in the value chain are not yet addressed systematically.
- Targets are not yet aligned with ecological boundaries of our planet and its limited resources, nor to the requirements of the global 2° C target.

Monitoring & Reporting

In the section “Monitoring & Reporting”, Estavayer Lait SA is rated as average.

Strengths

- Some relevant information is communicated publicly.

Challenges

- There is no comprehensive and systematic public sustainability reporting that follows a recognized standard.

Operational Management

In the section “Operational Management”, Estavayer Lait SA is rated as trend-setting.

Strengths

- ELSA is fully ISO 14001 certified since 2015.
- Target agreements to reduce energy use and greenhouse gas emissions have been in place since 2002, and have all been exceeded.
- The share of renewable heat energy will rise to 50 % in 2017 when the new wood chip energy plant will be commissioned.
- Food waste and packaging is monitored and managed systematically.

Challenges

- Eco-power is not used at present and there are no targets to increase the share of eco-power through in-house production, power purchase agreements or by purchasing eco-power certificates.

Investments

In the section “Investments”, Estavayer Lait SA is rated as appropriate.

Strengths

- In Switzerland, the pension fund includes selected ESG aspects in the evaluation and management of its investments.
- When taking investment decisions, external costs of greenhouse gas emission are incorporated through internal financial incentive systems.
- In the case of acquisitions, environmental aspects are considered systematically.

Challenges

- A comprehensive analysis of climate risks of the Swiss pension fund’s portfolio has yet to be carried out.
- External costs are not systematically integrated in the financial accounting process.

Products & Supply Chains

Research & Development

In the section “Research & Development”, Estavayer Lait SA is rated as trend-setting.

Strengths

- Scientific methods (e.g. lifecycle assessments) are used systematically to determine the environmental impacts of products and primary packaging along the value chain. To date, measures regarding primary packaging have been defined and implemented on the basis of these results.

Challenges

- The environmental impacts of products in the value chain are not yet addressed systematically; however, some relevant measures are at an advanced stage of planning.

Supply Chain Management

In the section “Supply Chain Management”, Estavayer Lait SA is rated as appropriate.

Strengths

- Various procurement and research projects to promote ecological aspects in the sourcing of commodities are implemented and supported.

Challenges

- Water risks in the supply chain are not addressed systematically.
- Suppliers are not checked systematically for compliance with environmental requirements.

Origin & Production of Commodities

In the section “Origin & Production of Commodities”, Estavayer Lait SA is rated as appropriate.

Strengths

- Estavayer Lait SA focusses on the sourcing of commodities certified in accordance with credible sustainability standards, including the procurement of soy, palm oil, coffee and cocoa.
- The production of non-certified commodities is sometimes monitored for its legality and compliance with environmental legislation.
- All companies within M-Industrie have the target of processing only commodities from sustainable production by 2040 (however, it is not yet clear which standards and certifications will be used to achieve this goal).

Challenges

- The share of milk certified in accordance with a credible sustainability standard is low.

Advocacy

Engagement of Employees & Business Partners

In the section “Engagement of Employees & Business Partners”, Estavayer Lait SA is rated as appropriate.

Strengths

- Employees are systematically engaged in activities for awareness raising and capacity building on environmental issues.
- A constant exchange of information on ecological issues takes place with its key customer Migros.

Challenges

-

Engagement in Business Initiatives

In the section “Engagement in Business Initiatives”, Estavayer Lait SA is rated as trend-setting.

Strengths

- Via the Migros Group, ELSA is a member of several prominent international sustainability or environmental compliance initiatives (UN Global Compact, Consumer Goods Forum, and GlobalGap). ELSA is directly engaged in organizations of the milk industry with a focus on sustainability.

Challenges

-

Political Engagement in Switzerland

In the section “Political Engagement in Switzerland”, Estavayer Lait SA is rated as appropriate.

Strengths

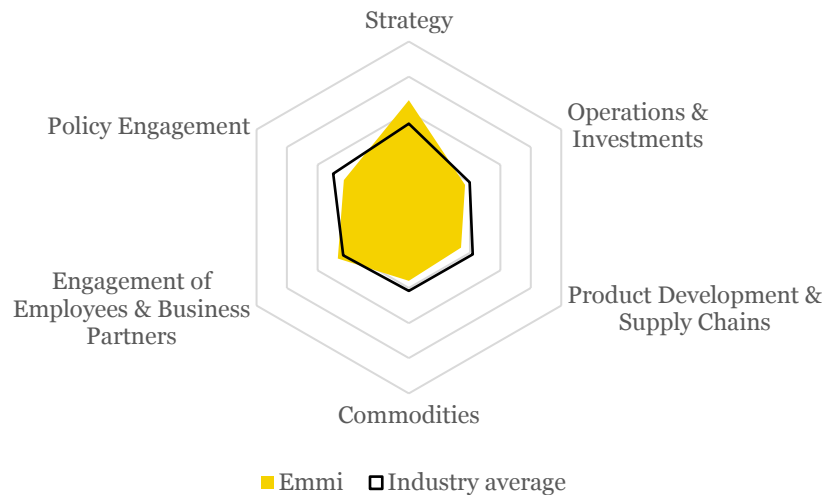
- ELSA itself has entered the political process with its stand on the environmentally relevant re-allocation of contributions for animal subsidies in agricultural policy – opposing the position of its own association in favor of environmental interests.
- As a member of the Federation of Swiss Food Industries (Föderation der Schweizerischen Nahrungsmittel-Industrien - Fial), and the Association of the Swiss Milk Industry (Vereinigung der Schweizerischen Milchindustrie - VMI), ELSA has taken a stand against the environmentally harmful initiative for food security.
- ELSA is also indirectly represented by the intensive environmental policy engagement of the mother company, Migros.

Challenges

- As a member of Fial, ELSA has positioned itself against the ecologically relevant revision of the environmental protection act (Revision des Umweltschutzgesetzes), both in consultations and in parliamentary debates.
- Neither ELSA directly nor the relevant associations have taken a stand on many legislative proposals relevant for the food industry, in particular key climate policy bills during the last legislative session (e.g. CO2 Act, Energy Strategy 2050).

Emmi AG

Overall result Emmi AG: Upper midfield



Emmi actively participated in the rating process. Therefore, the rating is based on publicly available as well as exclusively shared information. The overall result was positively influenced primarily by its sound reporting in Switzerland as well as its sustainability strategy launched in autumn 2016, which for the first time sets targets for the entire Emmi group. Due to the lack of a group-wide environmental management approach to date, there is much room for improvement, primarily in relation to the subsidiary companies acquired abroad. Emmi can also assume more ecological responsibility in important areas such as investments (including pension fund) and political engagement in Switzerland.

Strategy & Management

Governance & Policies

In the section “Governance & Policies”, Emmi is rated as trend-setting.

Strengths

- The internal responsibilities for environmental management are clearly defined and strategically anchored in the company management, and effectively executed.
- Environmental aspects are systematically integrated in group-wide policies.
- Remuneration of employees is partially linked to the achievement of environmental targets.

Challenges

- Need to ensure consistent application of structures, policies and steering mechanisms in foreign subsidiaries

Materiality & Targets

In the section “Materiality & Targets”, Emmi AG is rated as appropriate.

Strengths

- Quantitative goals are defined, among else, in the areas of climate and waste.

Challenges

- Environmental aspects in the value chain are not yet addressed systematically.
- Targets are not yet aligned with ecological boundaries of our planet and its limited resources, nor to the requirements of the global 2° C target.

Monitoring & Reporting

In the section “Monitoring & Reporting”, Emmi AG is rated as appropriate.

Strengths

- Emmi publishes a sustainability report in accordance with the GRI-G3 standard.

Challenges

- Sustainability reporting refers primarily to Switzerland. Foreign subsidiaries are not yet sufficiently incorporated.

Operational Management

In the section “Operational Management”, Emmi AG is rated as average.

Strengths

- All operations in Switzerland have had ISO 14001 certification since 1997.
- In Switzerland, target agreements to reduce energy use and greenhouse gas emissions have been in place since 2008, and have all been exceeded in the past. In addition, in Switzerland Emmi started sourcing 100 % of its electricity from hydroelectric power from 2017 onwards.
- There is a group-wide target of reducing greenhouse gas emissions by 25 % and waste (including food waste) by 20 % by 2020.

Challenges

- Data on operational environmental management of foreign subsidiaries is not yet collected systematically by Emmi.
- The share of renewable heating energy and eco-power is currently less than 10 % of total use for heat energy and electricity.

Investments

In the section “Investments”, Emmi AG is rated as inadequate/intransparent.

Strengths

- Some financial incentive systems are in place to consider external costs and greenhouse gas emissions when taking investment decisions.
- In case of an acquisition, environmental aspects are considered during the due diligence process.

Challenges

- The Swiss pension fund does not have an investment strategy and directives to consider and assess environmental aspects and carbon risks in the investment process.
- External costs are not systematically integrated in the financial accounting process.
- Acquired companies are not integrated consistently into a group-wide environmental management system.

Products & Supply Chains

Research & Development

In the section “Research & Development”, Emmi AG is rated as average.

Strengths

-

Challenges

- Scientific methods (e.g. lifecycle assessments, risk analyses) are not used systematically to determine and mitigate the environmental impacts of products and primary packaging along the value chain; however, some relevant measures are at an advanced stage of planning.

Supply Chain Management

In the section “Supply Chain Management”, Emmi AG is rated as average.

Strengths

-

Challenges

- No water risk analysis has been performed and no efforts are made to systematically mitigate water risks in the supply chain.
- Suppliers are not checked systematically for compliance with environmental requirements.

Origin & Production of Commodities

In the section “Origin & Production of Commodities”, Emmi AG is rated as average.

Strengths

- Emmi is focusing on sourcing commodities certified in accordance with credible sustainability standards, including the procurement of fruits, palm oil, soy, coffee and sugar cane.
- The production of non-certified commodities is sometimes monitored for its legality and compliance with environmental legislation.

Challenges

- The share of milk certified in accordance with a credible sustainability standard is low.
- Apart from occasional GMO-free requirements, there are no ecological production standards abroad for soy in animal feed.

Advocacy

Engagement of Employees & Business Partners

In the section “Engagement of Employees & Business Partners”, Emmi is rated as average.

Strengths

- Employees in Switzerland are systematically engaged in activities for awareness raising and capacity building on environmental issues. In addition, Emmi holds a group-wide sustainability competition each year.

Challenges

- Suppliers and customers are not significantly engaged in activities for awareness raising and capacity building on environmental issues.

Engagement in Business Initiatives

In the section “Engagement in Business Initiatives”, Emmi AG is rated as average.

Strengths

- Emmi is a member of the Dairy Sustainability Framework (DSF).

Challenges

- Apart from membership in the DSF, no important memberships or active engagement in relevant sustainability initiatives are known.

Political Engagement in Switzerland

In the section “Political Engagement in Switzerland”, Emmi AG is rated as average.

Strengths

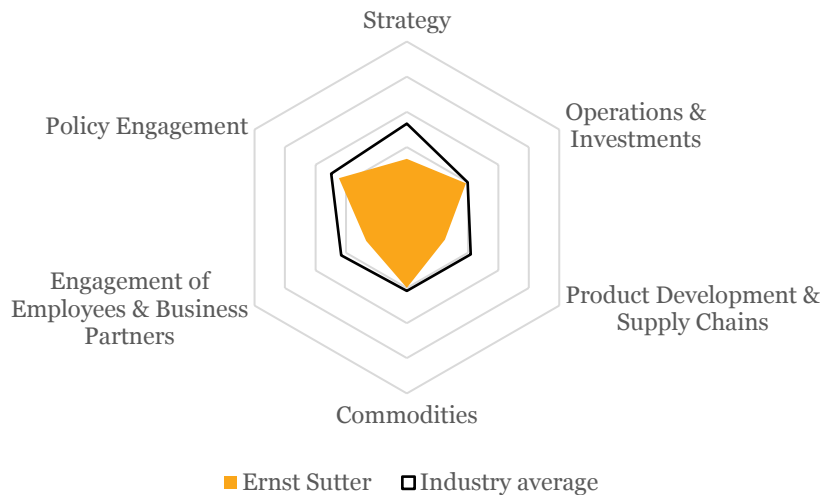
- As a member of the Federation of Swiss Food Industries (Föderation der Schweizerischen Nahrungsmittel-Industrien - Fial) and the Association of the Swiss Milk Industry (Vereinigung der Schweizerischen Milchindustrie - VMI), Emmi has taken a stand against the environmentally harmful initiative for food security.

Challenges

- Emmi on its own and as a member of the Association of the Swiss Milk Industry (VMI) has taken a stand against the ecologically important re-allocation of animal subsidies in agricultural policy.
- As a member of Fial, Emmi has positioned itself against the ecologically relevant revision of the environmental protection act (Revision des Umweltschutzgesetzes), both in consultations and in parliamentary debates.
- Neither Emmi directly nor Fial have taken a stand on many legislative proposals relevant for the food industry, in particular key climate policy bills during the last legislative session (e.g. CO2 Act, Energy Strategy 2050).

Ernst Sutter AG

Overall result Ernst Sutter AG: Lower midfield



Ernst Sutter AG actively participated in the rating process. Therefore, the rating is based on publicly available as well as exclusively shared information. The overall result was positively influenced primarily by the environmental engagement exercised via its political associations and the parent company fenaco. However, the lack of systematic, targeted and transparent environmental management within Ernst Sutter AG means there is still much room for improvement. The company can also assume more ecological responsibility in important areas such as its pension fund, procurement and supply chains and political engagement in Switzerland.

Strategy & Management

Governance & Policies

In the section “Governance & Policies”, Ernst Sutter AG is rated as inadequate/intransparent.

Strengths

-

Challenges

- Apart from the structures and instrument for reporting to fenaco, Ernst Sutter AG has very few structures and instruments that allow for company-wide proactive environmental management.

Materiality & Targets

In the section “Materiality & Targets”, Ernst Sutter AG is rated as average.

Strengths

-

Challenges

- The materiality analysis and objectives were set at the level of the fenaco group. Specific environmental aspects were not analyzed at the level of Ernst Sutter AG, and its contribution to the achievement of fenaco’s targets is not communicated publicly.
- Fenaco’s targets are not yet aligned with ecological boundaries of our planet and its limited resources, nor to the requirements of the global 2° C target.

Monitoring & Reporting

In the section “Monitoring & Reporting”, Ernst Sutter AG is rated as average.

Strengths

-

Challenges

- There is no comprehensive and systematic public sustainability reporting that follows a recognized standard.

Operational Management

In the section “Operational Management”, Ernst Sutter AG is rated as average.

Strengths

- Target agreements to reduce energy use and greenhouse gas emissions have been in place, some since 2008, for all locations of Ernst Sutter AG via fenaco.
- The share of renewable heat energy use lies currently at 40-60 % of total heat energy use.

Challenges

- At present, the share of eco-power is less than 10 % of total electricity consumption.
- No formal environmental management systems are implemented.
- Food waste and the environmental impact of secondary packaging are not monitored systematically.

Investments

In the section “Investments”, Ernst Sutter AG is rated as average.

Strengths

- External costs of greenhouse gas emission are incorporated systematically through internal financial incentive systems when taking investment decisions.
- In case of an acquisition, environmental aspects are considered during the due diligence process.

Challenges

- The pension fund does not have an investment strategy or guidelines to consider and assess environmental aspects and carbon risks in the investment process.
- External costs are not systematically integrated in the financial accounting process.

Products & Supply Chains

Research & Development

In the section “Research & Development”, Ernst Sutter AG is rated as inadequate/intransparent.

Strengths

-

Challenges

- Scientific methods (e.g. lifecycle assessments, risk analyses) are not used systematically to determine the environmental impacts of products and primary packaging along the value chain. Nor are there any targets or measures to systematically reduce these impacts.

Supply Chain Management

In the section “Supply Chain Management”, Ernst Sutter AG is rated as inadequate/intransparent.

Strengths

-

Challenges

- No water risk analysis has been performed and no efforts are made to systematically mitigate water risks in the supply chain.
- No binding environmental requirements apply to suppliers.
- No significant procurement or research projects to promote ecologically sustainable production of food raw materials are implemented or supported.

Origin & Production of Commodities

In the section “Origin & Production of Commodities”, Ernst Sutter AG is rated as average.

Strengths

-

Challenges

- The share of processed meat that is certified in accordance with credible sustainability standards is low.
- Apart from GMO-free requirements, there are no ecological production standards for soy in animal feed in supply chains abroad.

Advocacy

Engagement of Employees & Business Partners

In the section “Engagement of Employees & Business Partners”, Ernst Sutter AG is rated as inadequate/intransparent.

Strengths

-

Challenges

- Apart from fenaco energy efficiency training for some employees, neither suppliers nor employees or customers are significantly engaged in activities for awareness raising and capacity building on environmental issues.

Engagement in Business Initiatives

In the section “Engagement in Business Initiatives”, Ernst Sutter AG is rated as average.

Strengths

- Ernst Sutter is not a direct member of a relevant sustainability initiative, but is engaged via fenaco in GLOBAL G.A.P.

Challenges

- No information is available on relevant direct memberships or active, project-specific engagements.

Political Engagement in Switzerland

In the section “Political Engagement in Switzerland”, Ernst Sutter AG is rated as appropriate.

Strengths

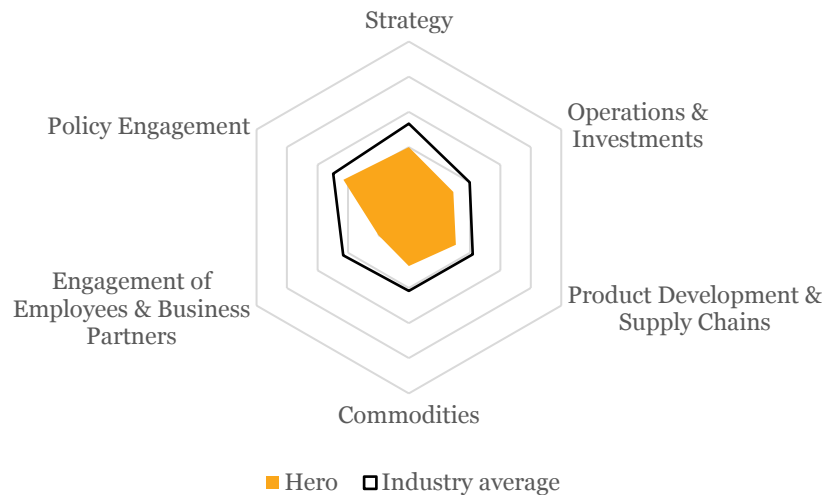
- As a member of the Federation of Swiss Food Industries (Föderation der Schweizerischen Nahrungsmittel-Industrien - Fial), and the Swiss Meat Industry Association (Schweizer Fleischfachverband - SFF), Ernst Sutter has taken a stand against the environmentally harmful initiative for food security.

Challenges

- Ernst Sutter and its association have not taken a stand on most environmental policies.
- Fial has positioned itself against the revision of the environmental protection act (Revision des Umweltschutzgesetzes), both in consultations and in parliamentary debates.
- As a member of Proviande, Ernst Sutter has taken a stand at times against the ecologically relevant issues supported by SFF.

Hero AG

Overall result Hero AG: Lower midfield



Hero actively participated in the rating process. Therefore, the rating is based on publicly available as well as exclusively shared information. The overall result was positively influenced primarily by elements of sound environmental stewardship at the level of individual sites and brands. However, the lack of a systematic environmental management at the group level means there is still much room for improvement. Hero can also assume more ecological responsibility in important areas such as investments (including pension funds), product development, procurement and political engagement in Switzerland.

Strategy & Management

Governance & Policies

In the section “Governance & Policies”, Hero is rated as average.

Strengths

- The internal responsibilities for environmental management are clearly defined.
- Environmental aspects are included in Hero’s Code of Conduct.

Challenges

- There are hardly any structures or instruments at a group level which allow for proactive environmental management throughout the group.

Materiality & Targets

In the section “Materiality & Targets”, Hero is rated as average.

Strengths

- Until 2016, there were public quantitative goals for climate, water and supplier risk analysis.

Challenges

- These targets were not based on a comprehensive materiality analysis.
- KPIs were not clearly defined and there is no information on the continuation of these targets beyond 2016.
- Targets are not yet aligned with ecological boundaries of our planet and its limited resources, nor to the requirements of the global 2° C target.

Monitoring & Reporting

In the section “Monitoring & Reporting”, Hero AG is rated as average.

Strengths

- Some relevant information and environmental performance indicators are communicated publicly.
- Its subsidiary, Schwartauer Werke, publishes a sustainability report in accordance with the GRI-G4 standard.

Challenges

- There is no systematic public sustainability reporting for the group that follows a recognized standard.

Operational Management

In the section “Operational Management”, Hero AG is rated as average.

Strengths

- Some plants are certified according to a formal environmental management system (e.g. ISO 14001, EMAS).
- In Switzerland, target agreements to reduce energy use and greenhouse gas emissions have been in place since 2008.
- Until 2016, there was a group objective to reduce relative water consumption and greenhouse gas emissions. Relative water consumption was almost halved between 2010 and 2015.

Challenges

- There is no data available on current target achievements with regards to water consumption and greenhouse gas emissions and it is unclear if these targets will be continued.
- There is no information on the relative shares of renewable heat energy and eco-power.
- Food waste and the environmental impact of secondary packaging is not monitored systematically.

Investments

In the section “Investments”, Hero AG is rated as inadequate/intransparent.

Strengths

-

Challenges

- The Swiss pension fund does not have an investment strategy and directives to consider and assess environmental aspects and carbon risks in the investment process.
- External costs are not systematically integrated in the financial accounting process.
- In the case of acquisitions, environmental aspects are not considered systematically.

Products & Supply Chains

Research & Development

In the section “Research & Development”, Hero AG is rated as inadequate/intransparent.

Strengths

-

Challenges

- Scientific methods (e.g. lifecycle assessments, risk analyses) are not used systematically to determine the environmental impacts of products and primary packaging along the value chain. Nor are there any targets or measures to systematically reduce these impacts.

Supply Chain Management

In the section “Supply Chain Management”, Hero AG is rated as average.

Strengths

- Self-assessments by suppliers on environmental management are collected systematically via the SEDEX platform.

Challenges

- No water risk analysis has been performed and no efforts are made to systematically mitigate water risks in the supply chain.
- Emissions from transportation are not collected and no relevant reduction targets are defined.

Origin & Production of Commodities

In the section “Origin & Production of Commodities”, Hero AG is rated as inadequate/intransparent.

Strengths

- The Schwartauer Werke subsidiary is a member of the Roundtable on Sustainable Palm Oil (RSPO).

Challenges

- The overall share of commodities certified according to a credible sustainability standard is very low.
- There is no system in place for non-certified commodities to ensure their legality and compliance with environmental legislation.
- There are no ecological production standards for soy in animal feed.

Advocacy

Engagement of Employees & Business Partners

In the section “Engagement of Employees & Business Partners”, Hero AG is rated as inadequate/intransparent.

Strengths

-

Challenges

- Suppliers, employees and customers are not significantly engaged in activities for awareness raising and capacity building on environmental issues.

Engagement in Business Initiatives

In the section “Engagement in Business Initiatives”, Hero AG is rated as average.

Strengths

- The Hero Group is a member of the Sustainable Agriculture Initiative (SAI) and some country subsidiaries are engaged in local sustainability initiatives.

Challenges

- Apart from SAI, the Hero Group does not seem to actively support any other trend-setting sustainability initiatives or projects.

Political Engagement in Switzerland

In the section “Political Engagement in Switzerland”, Hero AG is rated as average.

Strengths

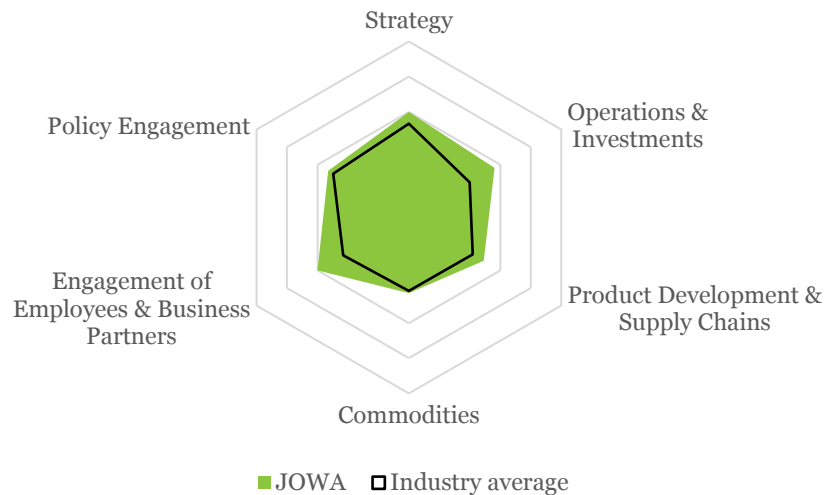
- As a member of the Federation of Swiss Food Industries (Föderation der Schweizerischen Nahrungsmittel-Industrien - Fial), Hero has taken a stand against the environmentally harmful initiative for food security.

Challenges

- Neither Hero directly nor the relevant associations have taken a stand on many legislative proposals relevant for the food industry, in particular key climate policy bills during the last legislative session (e.g. CO2 Act, Energy Strategy 2050).
- As a member of Fial, Hero has positioned itself against the ecologically relevant revision of the environmental protection act (Revision des Umweltschutzgesetzes), both in consultations and in parliamentary debates.

JOWA AG

Overall result JOWA AG: Ambitious



JOWA actively participated in the rating process. Therefore, the rating is based on publicly available as well as exclusively shared information. The overall result was positively influenced by its generally extensive and active environmental engagement, which is reflected strongly in its relations with its key customer and owner, Migros. Room for improvement exists mainly in the areas of public reporting on relevant targets and their achievement, investment decisions, sourcing of eco-power and political engagement in Switzerland.

Strategy & Management

Governance & Policies

In the section “Governance & Policies”, JOWA AG is rated as trend-setting.

Strengths

- The internal responsibilities for environmental management are clearly defined and strategically anchored in the company management, and effectively executed.
- Environmental aspects are systematically integrated in company-wide policies.

Challenges

-

Materiality & Targets

In the section “Materiality & Targets”, JOWA AG is rated as appropriate.

Strengths

- The M-Industrie vision 2040 includes 100% targets for sustainable commodities, recycling and renewable energy.
- Company-specific goals were defined and published in part in the areas of greenhouse gases, energy consumption, commodities and waste/packaging.

Challenges

- Environmental aspects in the value chain are not yet addressed systematically.
- Targets are not yet aligned with ecological boundaries of our planet and its limited resources, nor to the requirements of the global 2° C target.

Monitoring & Reporting

In the section “Monitoring & Reporting”, JOWA AG is rated as average.

Strengths

- Some relevant information is communicated publicly.

Challenges

- There is no comprehensive and systematic public sustainability reporting that follows a recognized standard.

Operational Management

In the section “Operational Management”, JOWA AG is rated as appropriate.

Strengths

- All JOWA locations are ISO 14001 certified since 2016.
- Target agreements to reduce energy use and greenhouse gas emissions have been in place since 2002, and have all been exceeded.
- Food waste and packaging is monitored and managed systematically.

Challenges

- Eco-power is not used at present and there are no targets to increase the share of eco-power through in-house production, power purchase agreements or by purchasing eco-power certificates.

Investments

In the section “Investments”, JOWA AG is rated as appropriate.

Strengths

- In Switzerland, the pension fund includes selected ESG aspects in the evaluation and management of its investments.
- When taking investment decisions, external costs of greenhouse gas emission are incorporated through internal financial incentive systems.
- In the case of acquisitions, environmental aspects are considered systematically.

Challenges

- A comprehensive analysis of climate risks of the Swiss pension fund’s portfolio has yet to be carried out.
- External costs are not systematically integrated in the financial accounting process.

Products & Supply Chains

Research & Development

In the section “Research & Development”, JOWA AG is rated as appropriate.

Strengths

- Scientific methods (e.g. lifecycle assessments) are used systematically to determine the environmental impacts of products and primary packaging along the value chain. Measures are defined and implemented, particularly for primary packaging.

Challenges

- The environmental impacts of products in the value chain are not yet addressed systematically.

Supply Chain Management

In the section “Supply Chain Management”, JOWA AG is rated as average.

Strengths

- M-Industrie has defined a goal for no longer transporting goods by air by 2040.

Challenges

- Water risks in the supply chain are not addressed systematically.
- Suppliers are not checked systematically for compliance with environmental requirements.

Origin & Production of Commodities

In the section “Origin & Production of Commodities”, JOWA AG is rated as average.

Strengths

- JOWA AG focusses on the sourcing of commodities certified in accordance with credible sustainability standards, including the procurement of palm oil, sugar and cocoa.
- The production of non-certified commodities is sometimes monitored for its legality and compliance with environmental legislation.
- All companies within M-Industrie have the target of processing only commodities from sustainable production by 2040 (however, it is not yet clear which standards and certifications will be used to achieve this goal).

Challenges

- The share of processed meat products, vegetables and fruit that is certified in accordance with a credible sustainability standard is low.

Advocacy

Engagement of Employees & Business Partners

In the section “Engagement of Employees & Business Partners”, JOWA AG is rated as appropriate.

Strengths

- Employees are systematically engaged in activities for awareness raising and capacity building on environmental issues.
- A constant exchange of information on ecological issues takes place with its key customer Migros.

Challenges

-

Engagement in Business Initiatives

In the section “Engagement in Business Initiatives”, JOWA AG is rated as appropriate.

Strengths

- Via the Migros Group, JOWA is a member of several prominent international sustainability or environmental compliance initiatives (UN Global Compact, Consumer Goods Forum, GlobalGap).

Challenges

- No information is available on relevant direct memberships or active, project-specific engagements.

Political Engagement in Switzerland

In the section “Political Engagement in Switzerland”, JOWA AG is rated as average.

Strengths

- As a member of the Federation of Swiss Food Industries (Föderation der Schweizerischen Nahrungsmittel-Industrien - Fial), JOWA has taken a stand against the environmentally harmful initiative for food security.
- JOWA is also indirectly represented by the intensive environmental policy engagement of the mother company Migros.

Challenges

- Neither JOWA directly nor the relevant associations have taken a stand on many legislative proposals relevant for the food industry, in particular key climate policy bills during the last legislative session (e.g. CO₂ Act, Energy Strategy 2050).
- As a member of Fial, JOWA has positioned itself against the ecologically relevant revision of the environmental protection act (Revision des Umweltschutzgesetzes), both in consultations and in parliamentary debates.

Chocoladefabriken Lindt & Sprüngli AG

Overall result Lindt & Sprüngli AG: Upper midfield



Lindt & Sprüngli actively participated in the rating process. Therefore, the rating is based on publicly available as well as exclusively shared information. The overall result was positively influenced by the solid strategic management, the engagement in the supply chains and the comprehensive public reporting. Room for improvement exists mainly in the areas of renewable and ecological energy sources, investments (including pension fund), sourcing of commodities certified in accordance with credible sustainability schemes, employee engagement and political engagement in Switzerland.

Strategy & Management

Governance & Policies

Chocoladefabriken Lindt & Sprüngli AG is rated as trend-setting in the section 'Governance & Policies'.

Strengths

- The internal responsibilities for environmental management are clearly defined, strategically anchored in the company management, and effectively executed.
- Environmental aspects are systematically integrated in group-wide policies.

Challenges

-

Materiality & Targets

Chocoladefabriken Lindt & Sprüngli AG is rated as appropriate in the section 'Materiality & Targets'.

Strengths

- Quantitative targets have been defined and published in the areas of greenhouse gas emissions, energy and water use, palm oil and cocoa sourcing.

Challenges

- Environmental aspects along the value chain are not yet addressed systematically and transparently.
- The targets are not yet aligned with planetary boundaries and the emission reduction requirements for meeting the global 2° warming target.

Monitoring & Reporting

Chocoladefabriken Lindt & Sprüngli AG is rated as appropriate in the section 'Monitoring & Reporting'.

Strengths

- Lindt & Sprüngli is publishing a GRI-references sustainability report and is also reporting to CDP.

Challenges

- The sustainability report does not follow a recognized standard and is not externally assured.

Operational Management

Chocoladefabriken Lindt & Sprüngli AG is rated as average in the section 'Operational Management'.

Strengths

- Some locations are ISO 14001 certified.
- In Switzerland, target agreements to reduce energy use and greenhouse gas emissions are in place and these targets were exceeded in the past.
- Since 2008, relative energy use, greenhouse gas emissions and water use were reduced by 14, 17 and 46% respectively across all production sites.

Challenges

- Not all material aspects (as identified in the materiality analysis) are systematically monitored and managed.
- There are no indications or targets regarding the share of renewable energy recovery and eco-power.

Investments

Chocoladefabriken Lindt & Sprüngli AG is rated as inadequate/intransparent in the section 'Investments'.

Strengths

- In case of an acquisition, environmental aspects are considered during the due diligence process.

Challenges

- The Swiss pension fund does not have an investment strategy and directives to consider and assess environmental aspects and carbon risks in the investment process.
- External costs are not systematically integrated in the financial accounting process.

Products & Supply Chains

Research & Development

Chocoladefabriken Lindt & Sprüngli AG is rated as average in the section 'Operational Management'.

Strengths

-

Challenges

- Scientific methods (e.g. lifecycle assessments, risk analyses) are not used systematically to define targets and measures to reduce the environmental impacts of products and primary packaging along the value chain.

Supply Chain Management

Chocoladefabriken Lindt & Sprüngli AG is rated as appropriate in the section 'Supply Chain Management'.

Strengths

- Various sourcing and research projects to reduce the environmental impacts of cocoa production are being implemented and supported.

Challenges

- Water risks in the supply chain are not systematically mitigated.
- Greenhouse gas emissions from transportation are not systematically collected and no relevant reduction targets are defined.

Origin & Production of Commodities

Chocoladefabriken Lindt & Sprüngli AG is rated as average in the section 'Origin & Production of Commodities'.

Strengths

- Lindt & Sprüngli relies entirely on the sourcing of palm oil and soy (lecithin) certified according to a credible sustainability scheme, and is member of the Roundtable on Sustainable Palm Oil (RSPO).

Challenges

- The sourcing of cocoa through the company's Farming Program does not rely on certification in accordance with a credible sustainability scheme and suffers from major gaps with respect to governance, transparency and accredited third party verification.

Advocacy

Engagement of Employees & Business Partners

Chocoladefabriken Lindt & Sprüngli AG is rated as average in the section 'Engagement of Employees and Business Partners'.

Strengths

- Producers and suppliers are regularly engaged in activities for awareness raising and capacity building on environmental issues.

Challenges

- Employees and customers are not systematically engaged in activities for awareness raising and capacity building on environmental issues.

Engagement in Business Initiatives

Chocoladefabriken Lindt & Sprüngli AG is rated as average in the section 'Engagement in Business Initiatives'.

Strengths

- With its UN Global Compact membership, Lindt & Sprüngli is engaged in a relevant international business initiative. The company is also active in a number of other national and international platforms, where it contributes to the implementation of innovative sustainability projects.

Challenges

- As an international company, Lindt & Sprüngli has significant scope for increasing its membership and engagement in relevant sustainability initiatives and projects.

Political Engagement in Switzerland

Chocoladefabriken Lindt & Sprüngli AG is rated as average in the section 'Political Engagement in Switzerland'.

Strengths

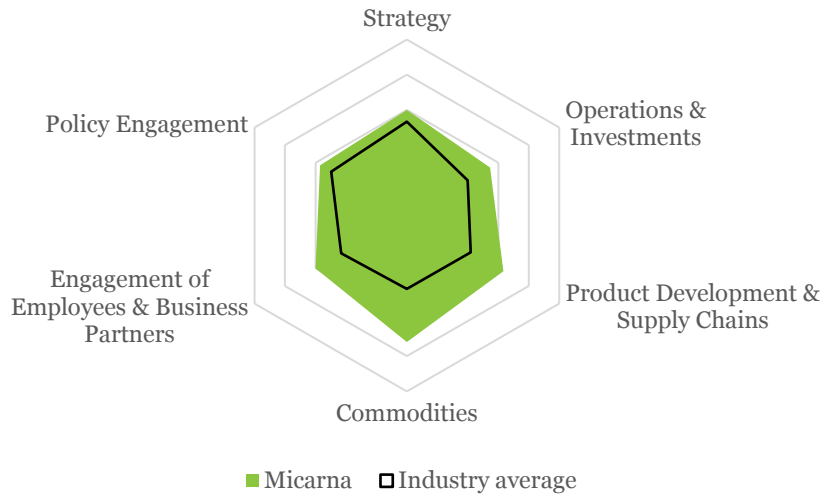
- As a member of Economiesuisse, Lindt & Sprüngli positioned itself repeatedly in favor of ecological interests through the approval of the abolition of specific animal subsidies (Abschaffung der Tierbeiträge in der Landwirtschaftspolitik).
- As a member of Economiesuisse, Fial and Chocosuisse, Lindt & Sprüngli positioned itself in favor of ecological interests through the rejection of the popular initiative "for food security" (Initiative für Ernährungssicherheit). Chocosuisse even lobbied actively against this initiative.
- As a member of Economiesuisse, Lindt & Sprüngli positioned itself in favor of ecological interests through the rejection of the popular initiative "Initiative für eine faire Verkehrsfinanzierung".

Challenges

- As a member of Economiesuisse, Lindt & Sprüngli positioned itself repeatedly against ecological interests through the rejection of the extension of the GMO-moratorium (Verlängerung des Gentechnormatoriums in der Landwirtschaft) as well as numerous ecologically and industry-relevant climate policies (e.g. 1. Massnahmenpaket der Energiestrategie 2050 und CO₂-Gesetz).
- As a member of Economiesuisse, Fial and Chocosuisse, Lindt & Sprüngli positioned itself repeatedly against ecological interests through the rejection of the revision of the environmental protection act (Revision des Umweltschutzgesetzes).

Micarna SA

Overall result Micarna SA: Ambitious



Micarna actively participated in the rating process. Therefore, the rating is based on publicly available as well as exclusively shared information. The overall result was positively influenced by its generally extensive and active environmental engagement, which is reflected strongly in its relations with its key customer and owner, Migros. Room for improvement exists mainly in the areas of public reporting on relevant targets and their achievement, investment decisions and extending the use of eco-power.

Strategy & Management

Governance & Policies

In the section “Governance & Policies”, Micarna SA is rated as trend-setting.

Strengths

- The internal responsibilities for environmental management are clearly defined and strategically anchored in the company management, and effectively executed.
- Environmental aspects are systematically integrated in group-wide policies.

Challenges

-

Materiality & Targets

In the section “Materiality & Targets”, Micarna SA is rated as appropriate.

Strengths

- The M-Industrie vision 2040 includes 100% targets for sustainable commodities, recycling and renewable energy.

Challenges

- Company-specific targets have been defined, but not made public.
- Environmental aspects in the value chain are not yet addressed systematically.
- Targets are not yet aligned with ecological boundaries of our planet and its limited resources, nor to the requirements of the global 2° C target.

Monitoring & Reporting

In the section “Monitoring & Reporting”, Micarna SA is rated as average.

Strengths

- Some relevant information and environmental performance indicators are communicated publicly.

Challenges

- There is no comprehensive and systematic public sustainability reporting that follows a recognized standard.

Operational Management

In the section “Operational Management”, Micarna SA is rated as appropriate.

Strengths

- Some operations are ISO 14001 certified and the aim is to extend certification to all operations.
- Target agreements to reduce energy use and greenhouse gas emissions have been in place since 2002, and have all been exceeded.
- Food waste and packaging is monitored and managed systematically.

Challenges

- The first international business unit was acquired in 2014, but has not yet been fully integrated in Micarna’s environmental management.
- Eco-power is hardly used at present and there are no targets to increase the share of eco-power through in-house production, power purchase agreements or by purchasing eco-power certificates.

Investments

In the section “Investments”, Micarna SA is rated as appropriate.

Strengths

- In Switzerland, the pension fund includes selected ESG aspects in the evaluation and management of its investments.
- When taking investment decisions, external costs of greenhouse gas emission are incorporated through internal financial incentive systems.
- In the case of acquisitions, environmental aspects are considered systematically.

Challenges

- A comprehensive analysis of climate risks of the Swiss pension fund’s portfolio has yet to be carried out.
- External costs are not systematically integrated in the financial accounting process.

Products & Supply Chains

Research & Development

In the section “Research & Development”, Micarna SA is rated as trend-setting.

Strengths

- Scientific methods (e.g. lifecycle assessments) are used systematically to determine the environmental impacts of products and primary packaging along the value chain. Measures are defined and implemented on the basis of these results.

Challenges

-

Supply Chain Management

In the section “Supply Chain Management”, Micarna SA is rated as appropriate.

Strengths

- M-Industrie has defined a goal for no longer transporting goods by air by 2040.
- Various procurement and research projects to promote ecology in the sourcing of commodities are implemented and supported.

Challenges

-

Origin & Production of Commodities

In the section “Origin & Production of Commodities”, Micarna SA is rated as trend-setting.

Strengths

- Micarna is focusing on processing meat and fish certified in accordance with credible sustainability standards.
- The production of non-certified commodities is sometimes monitored for its legality and compliance with environmental legislation.
- All companies within M-Industrie have the target of processing only commodities from sustainable production by 2040 (however, it is not yet clear which standards and certifications will be used to achieve this goal).

Challenges

-

Advocacy

Engagement of Employees & Business Partners

In the section “Engagement of Employees & Business Partners”, Micarna SA is rated as appropriate.

Strengths

- Employees are systematically engaged in activities for awareness raising and capacity building on environmental issues.
- A constant exchange of information on ecological issues takes place with the key customer Migros.

Challenges

-

Engagement in Business Initiatives

In the section “Engagement in Business Initiatives”, Micarna SA is rated as appropriate.

Strengths

- Via the Migros Group, Micarna is a member of several prominent international sustainability or environmental compliance initiatives (UN Global Compact, Consumer Goods Forum, and GlobalGap).

Challenges

- No information is available on relevant direct memberships or active, project-specific engagements.

Political Engagement in Switzerland

In the section “Political Engagement in Switzerland”, Micarna SA is rated as appropriate.

Strengths

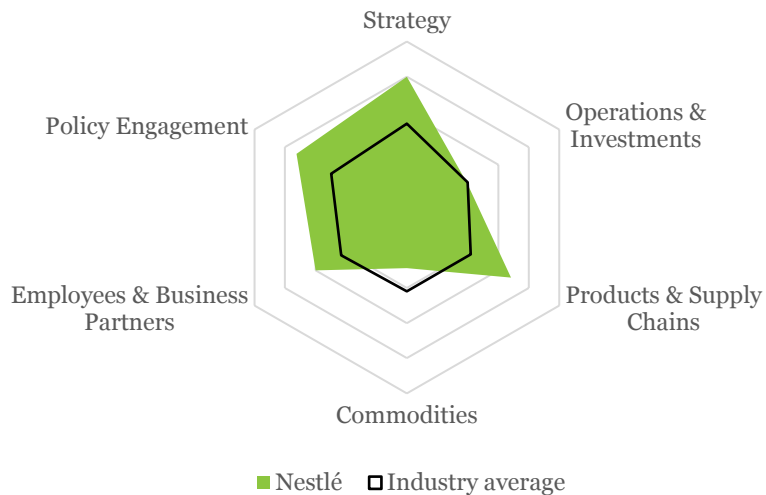
- As a member of the Swiss Meat Industry Association (Schweizer Fleisch Fachverband - SFF), Micarna has taken a stand against the environmentally harmful initiative for food security.
- As a member of SFF, Micarna has campaigned in favor of the revision of the environmental protection act.
- Micarna is also indirectly represented by the intensive environmental policy engagement of the mother company, Migros.

Challenges

- Neither Micarna directly nor the relevant associations have taken a stand on many legislative proposals relevant for the food industry, in particular key climate policy bills during the last legislative session (e.g. CO₂ Act, Energy Strategy 2050).

Nestlé S.A.

Overall result Nestlé S.A.: Ambitious



Nestlé actively participated in the rating process. Therefore, the rating is based on publicly available as well as exclusively shared information. The overall result was positively influenced by the solid strategic and operational management, the engagement in the supply chains and in relevant business initiatives as well as the comprehensive public reporting. Room for improvement exists mainly in the areas of sourcing of commodities certified in accordance with credible sustainability schemes, investments (including pension fund) and political engagement in Switzerland.

Strategy & Management

Governance & Policies

Nestlé S.A. is rated as trend-setting in the section 'Governance & Policies'.

Strengths

- The internal responsibilities for environmental management are clearly defined, strategically anchored in the company management, and effectively executed.
- Environmental aspects are systematically integrated in group-wide policies.

Challenges

-

Materiality & Targets

Nestlé S.A. is rated as trend-setting in the section 'Materiality & Targets'.

Strengths

- In the frame of the Science-Based-Targets initiative, Nestlé committed to climate targets in line with a 2°C decarbonization pathway.
- Additional targets were defined and published e.g. in the areas of deforestation, water and waste (incl. Food waste).

Challenges

- Voluntary commitments are not systematically backed up with relevant targets (e.g. there are no standards defined to ensure that animal feed does not contribute to deforestation-free products and supply chains).
- Except for the science-based climate targets, targets are not aligned with planetary boundaries.

Monitoring & Reporting

Nestlé S.A. is rated as trend-setting in the section 'Monitoring & Reporting'.

Strengths

- Nestlé is publishing an externally assured GRI report in accordance with the G4 standard and is also reporting to CDP.

Challenges

-

Operational Management

Nestlé S.A. is rated as appropriate in the section 'Operational Management'.

Strengths

- Most manufacturing locations are ISO 14001 certified.
- Between 2010-2014, Nestlé reduced in Switzerland its relative energy use by 11.8% and its relative greenhouse gas emissions by 12.5% (in the frame of a target agreement). Nestlé aims to further reduce the latter to 50% by 2020.
- In its global operations, relative energy use and greenhouse gas emissions between 2005-2015 were reduced by 19% and 42.7% respectively.
- Food waste and water use are systematically monitored and managed.

Challenges

- There are no indications or targets regarding the share of renewable energy recovery and eco-power.

Investments

Nestlé S.A. is rated as inadequate/intransparent in the section 'Investments'.

Strengths

-

Challenges

- The Swiss pension fund does not have an investment strategy and directives to consider and assess environmental aspects and carbon risks in the investment process.
- External costs are not systematically integrated in the financial accounting process.

Products & Supply Chains

Research & Development

Nestlé S.A. is rated as trend-setting in the section 'Operational Management'.

Strengths

- Scientific methods (e.g. lifecycle assessments) are used systematically to assess the environmental impacts of products and primary packaging along the value chain. Based on this information, improvement measures are defined and implemented.

Challenges

-

Supply Chain Management

Nestlé S.A. is rated as trend-setting in the section 'Supply Chain Management'.

Strengths

- Water action plans are systematically defined and implemented, mainly for coffee, sugar, rice and cereals producers in water-stressed areas.
- Compliance of tier-1 suppliers to environmental requirements is systematically assessed by third parties.
- Various sourcing and research projects to reduce the environmental impacts of agricultural production are being implemented and supported.

Challenges

- Some major gaps persist, e.g. with regards to the collection of transportation emissions data, bindingness of supplier guidelines, assessment of commodity producers and coverage of reporting.

Origin & Production of Commodities

Nestlé S.A. is rated as inadequate/intransparent in the section 'Origin & Production of Commodities'.

Strengths

- The production of non-certified commodities is systematically assessed for legality and environmental compliance.

Challenges

- The sourcing of commodities through the company's Responsible Sourcing Program does not rely on certification in accordance with a credible sustainability scheme and suffers from major gaps with respect to bindingness of guidelines, governance, transparency and accredited third party verification.
- The actual origin and production standards, especially with regards to animal products, are still largely unknown.
- Environmental aspects of some relevant commodities (e.g. fruits & vegetables) are not yet systematically addressed.

- There are no ecological production standards for soy used in animal feed.

Advocacy

Engagement of Employees & Business Partners

Nestlé S.A. is rated as appropriate in the section 'Engagement of Employees and Business Partners'.

Strengths

- In the frame of the Farmer Connect Program, producers are regularly engaged in activities for awareness raising and capacity building on environmental issues.
- Employees are systematically trained on environmental issues.

Challenges

- Customers and consumers are not systematically engaged in activities for awareness raising and capacity building on environmental issues.

Engagement in Business Initiatives

Nestlé S.A. is rated as visionary in the section 'Engagement in Business Initiatives'.

Strengths

- Nestlé is a member in numerous prominent international sustainability initiatives (World Business Council for Sustainable Development, Consumer Goods Forum, UN Global Compact and IDH) and actively contributes to several other initiatives (e.g. European Food Sustainable Consumption and Production Roundtable).

Challenges

-

Political Engagement in Switzerland

Nestlé S.A. is rated as average in the section 'Political Engagement in Switzerland'.

Strengths

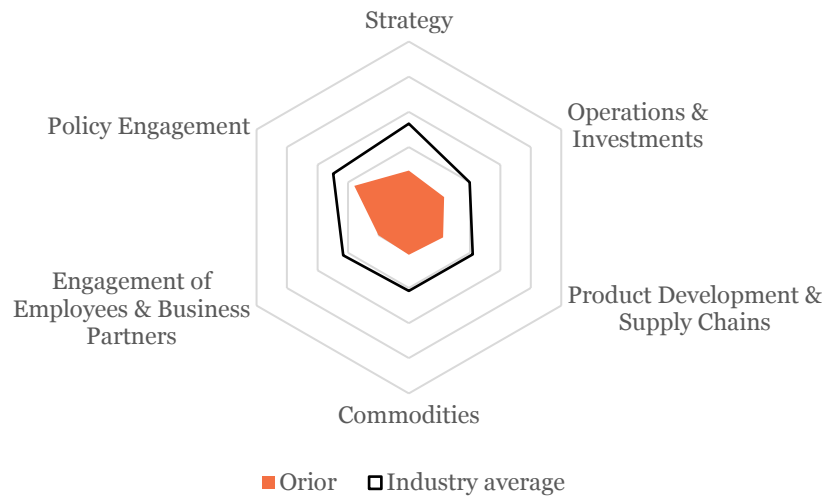
- Both directly as well as through its membership in Economiesuisse, Fial, Chocosuisse, etc. Nestlé positioned itself in favor of ecological interests through the rejection of the popular initiative "for food security" (Initiative für Ernährungssicherheit).
- As a member of Economiesuisse, Nestlé positioned itself in favor of ecological interests through the rejection of the popular initiative "Initiative für eine faire Verkehrsfinanzierung".
- Nestlé joined numerous international calls to action urging policy makers to adopt impactful environmental policies (e.g. Open Letter from Global CEOs to World Leaders Urging Concrete Climate Action, The Trillion Tonne Communiqué, etc.). This engagement however was not considered in the rating.

Challenges

- As a member of Economiesuisse and Scienceindustries, Nestlé positioned itself against ecological interests through the rejection of the extension of the GMO-moratorium (Verlängerung des Gentechnormatoriums in der Landwirtschaft) as well as numerous other ecologically and industry-relevant policies (e.g. 1. Massnahmenpaket der Energiestrategie 2050, CO₂-Gesetz, Verkehrspolitik).
- As a member of Economiesuisse, Fial and Chocosuisse, Nestlé positioned itself repeatedly against ecological interests through the rejection of the revision of the environmental protection act (Revision des Umweltschutzgesetzes).

Orior AG

Overall result Orior AG: Non-disclosers



Orior did not participate actively in the rating process. Therefore, the rating is based solely on information in the public domain. Some relevant information has been published in the annual report and on the web site. However, this information does not indicate a systematic and comprehensive environmental management and engagement by the Orior Group.

Strategy & Management

Governance & Policies

In the section “Governance & Policies”, Orior AG is rated as inadequate/intransparent.

Strengths

-

Challenges

- Orior AG has hardly any structures and instruments that allow for company-wide proactive environmental management.

Materiality & Targets

In the section “Materiality & Targets”, Orior AG is rated as inadequate/intransparent.

Strengths

-

Challenges

- No materiality analyses or environmental targets available.

Monitoring & Reporting

In the section “Monitoring & Reporting”, Orior AG is rated as average.

Strengths

-

Challenges

- There is no comprehensive and systematic public sustainability reporting that follows a recognized standard.

Operational Management

In the section “Operational Management”, Orior AG is rated as inadequate/intransparent.

Strengths

-

Challenges

- Apart from a target for energy consumption and greenhouse gas emissions (no details or information are available on achievement of this target), There are no indications to demonstrate systematic operational environmental management.

Investments

In the section “Investments”, Orior AG is rated as inadequate/intransparent.

Strengths

-

Challenges

- The Swiss pension fund does not have an investment strategy and directives to consider and assess environmental aspects and carbon risks in the investment process.
- External costs are not systematically integrated in the financial accounting process.

Products & Supply Chains

Research & Development

In the section “Research & Development”, Orior AG is rated as inadequate/intransparent.

Strengths

-

Challenges

- Scientific methods (e.g. lifecycle assessments, risk analyses) are not used systematically to determine the environmental impacts of products and primary packaging along the value chain. Nor are there any targets or measures to systematically reduce these impacts.

Supply Chain Management

In the section “Supply Chain Management”, Orior AG is rated as inadequate/intransparent.

Strengths

-

Challenges

- No water risk analysis has been performed and no efforts are made to systematically mitigate water risks in the supply chain.
- No significant procurement or research projects to promote ecologically sustainable production of food raw materials are implemented or supported.
- Emissions from transportation are not collected and no relevant reduction targets are defined.

Origin & Production of Commodities

In the section “Origin & Production of Commodities”, Orior AG is rated as inadequate/intransparent.

Strengths

-

Challenges

- There is no information available on the share of commodities that are certified in accordance with a credible sustainability standard.
- There is no system in place for non-certified commodities to ensure their legality and compliance with environmental legislation.

Advocacy

Engagement of Employees & Business Partners

In the section “Engagement of Employees & Business Partners”, Orior AG is rated as inadequate/intransparent.

Strengths

-

Challenges

- Suppliers, employees and customers are not significantly engaged in activities for awareness raising and capacity building on environmental issues.

Engagement in Business Initiatives

In the section “Engagement in Business Initiatives”, Orior AG is rated as inadequate/intransparent.

Strengths

-

Challenges

- Orior is not yet a member of an important international or national environmental compliance initiative.

Political Engagement in Switzerland

In the section “Political Engagement in Switzerland”, Orior AG is rated as appropriate.

Strengths

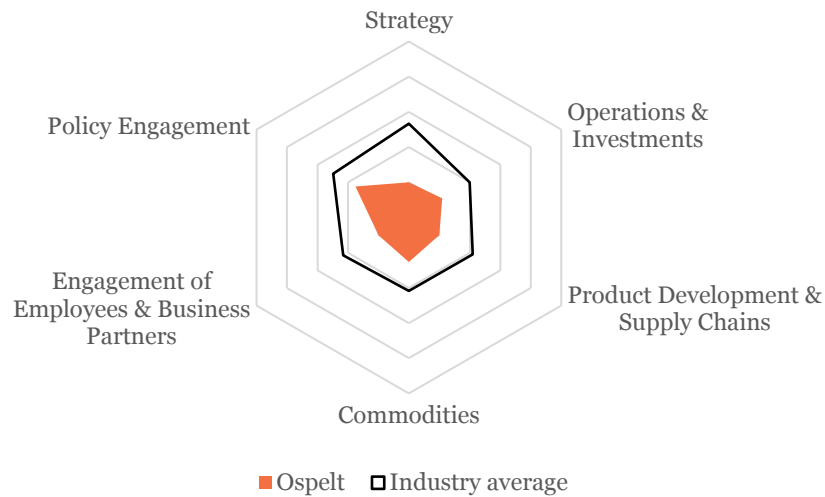
- As a member of the Swiss Meat Industry Association (Schweizer Fleisch Fachverband - SFF), Orior has positioned itself against the ecologically beneficial transfer of animal subsidies in agricultural policy.
- As a member of the Federation of Swiss Food Industries (Föderation der Schweizerischen Nahrungsmittel-Industrien - Fial) and SFF, Orior has taken a stand against the environmentally harmful initiative for food security.

Challenges

- As a member of Fial, Orior has positioned itself against the ecologically relevant revision of the environmental protection act (Revision des Umweltschutzgesetzes), both in consultations and in parliamentary debates.
- Neither Orior directly nor the relevant associations have taken a stand on many legislative proposals relevant for the food industry, in particular key climate policy bills during the last legislative session (e.g. CO2 Act, Energy Strategy 2050).

Herbert Ospelt Anstalt

Overall result Ospelt: Non-disclosers



The Herbert Ospelt Anstalt did not participate actively in the rating process. Therefore, the rating is based solely on information in the public domain. Hardly any relevant information is published by the company, but the past performance reports of the WWF Seafood Group partnership contains information on seafood. However, all this information does not indicate a systematic and comprehensive environmental management and engagement by the Herbert Ospelt Anstalt.

Strategy & Management

Governance & Policies

In the section “Governance & Policies”, Herbert Ospelt Anstalt is rated as inadequate/intransparent.

Strengths

-

Challenges

- Herbert Ospelt Anstalt has hardly any structures and instruments that allow for company-wide proactive environmental management.

Materiality & Targets

In the section “Materiality & Targets”, Herbert Ospelt Anstalt is rated as inadequate/intransparent.

Strengths

-

Challenges

- No materiality analyses or environmental targets available.

Monitoring & Reporting

In the section “Monitoring & Reporting”, Herbert Ospelt Anstalt is rated as inadequate/intransparent.

Strengths

-

Challenges

- There is no comprehensive and systematic public sustainability reporting that follows a recognized standard.

Operational Management

In the section “Operational Management”, Herbert Ospelt Anstalt is rated as inadequate/intransparent.

Strengths

-

Challenges

- There are no indications to demonstrate systematic operational environmental management.

Investments

In the section “Investments”, Herbert Ospelt Anstalt is rated as inadequate/intransparent.

Strengths

-

Challenges

- The Swiss pension fund does not have an investment strategy and directives to consider and assess environmental aspects and carbon risks in the investment process.
- External costs are not systematically integrated in the financial accounting process.

Products & Supply Chains

Research & Development

In the section “Research & Development”, Herbert Ospelt Anstalt is rated as inadequate/intransparent.

Strengths

-

Challenges

- Scientific methods (e.g. lifecycle assessments, risk analyses) are not used systematically to determine the environmental impacts of products and primary packaging along the value chain. Nor are there any targets or measures to systematically reduce these impacts.

Supply Chain Management

In the section “Supply Chain Management”, Herbert Ospelt Anstalt is rated as inadequate/intransparent.

Strengths

-

Challenges

- No water risk analysis has been performed and no efforts are made to systematically mitigate water risks in the supply chain.
- No significant procurement or research projects to promote ecologically sustainable production of food raw materials are implemented or supported.
- Emissions from transportation are not collected and no relevant reduction targets are defined.

Origin & Production of Commodities

In the section “Origin & Production of Commodities”, Herbert Ospelt Anstalt is rated as inadequate/intransparent.

Strengths

- As a former member of the WWF Seafood Group, Ospelt previously undertook efforts not to offer species under threat of extinction, to discontinue unsustainable sourcing practices and to extend the share of recommended labels in its seafood business.

Challenges

- There is no information available on the share of commodities that are certified in accordance with a credible sustainability standard.
- There is no system in place for non-certified commodities to ensure their legality and compliance with environmental legislation.

Advocacy

Engagement of Employees & Business Partners

In the section “Engagement of Employees & Business Partners”, Herbert Ospelt Anstalt AG is rated as inadequate/intransparent.

Strengths

-

Challenges

- Suppliers, employees and customers are not significantly engaged in activities for awareness raising and capacity building on environmental issues.

Engagement in Business Initiatives

In the section “Engagement in Business Initiatives”, Herbert Ospelt Anstalt AG is rated as inadequate/intransparent.

Strengths

-

Challenges

- Ospelt is not yet a member of an important international or national environmental compliance initiative.

Political Engagement in Switzerland

In the section “Political Engagement in Switzerland”, Herbert Ospelt Anstalt is rated as appropriate.

Strengths

- As a member of the Federation of Swiss Food Industries (Föderation der Schweizerischen Nahrungsmittel-Industrien - Fial), Ospelt has taken a stand against the environmentally harmful initiative for food security.
- Furthermore, Ospelt has directly supported the parliamentary motion to prevent illegal fishery products.

Challenges

- As a member of Fial Ospelt has positioned itself against the ecologically relevant revision of the environmental protection act (Revision des Umweltschutzgesetzes) both in consultations and in parliamentary debates.
- Neither Ospelt directly nor the relevant associations have taken a stand on many legislative proposals relevant for the food industry, in particular key climate policy bills during the last legislative session (e.g. CO2 Act, Energy Strategy 2050).



Why we are here

To stop the degradation of the planet's natural environment and to build a future in which humans live in harmony with nature.

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