
Sustainability Report 2022



**BELL
FOOD
GROUP**



LEADING IN FOOD



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

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



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

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

Key to the target tables:

- **Positive** (towards sustainability: observed/measured development = development aspiration)
- **Negative** (away from sustainability: observed/measured development \neq development aspiration)
- **Unchanged** (no significant difference)
- **No evaluation**

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Introduction



» Sustainability concerns us all.

From left to right:

Joos Sutter Chair of the Board of Directors

Lorenz Wyss Chairman of the Group Executive Board (CEO)



GRI Standard
2-22

Dear Readers,

As the largest food manufacturer in Switzerland and a significant player in the European food industry, we are acutely aware of the importance of sustainable food production. Only sustainable governance of limited resources such as soil, water and energy will secure the bases of agriculture and food production in the long term. We consider the conserving of these resources and sustainable production of high-quality food in the long term to be of decisive importance. Equal consideration must be given to the needs of producers and consumers and the demands of healthy corporate development, as only a successful company can ensure sustainable, fair and equitable food production.

The growing importance of sustainability for the Bell Food Group is underscored by current political developments. New ordinances such as the Corporate Sustainability Reporting Directive (CSRD), the Corporate Sustainability Due Diligence Directive (CSDDD), the EU Deforestation Regulation (EUDR) and the Climate Reporting Regulation pursuant to the Task Force on Climate-related Financial Disclosures (TCFD) are just a few examples of these initiatives. We want to adopt a proactive approach to these challenges and minimise the impact on the environment and society in the long term. In order to achieve this, we have defined eight central areas of action with clear objectives for our sustainability strategy in the period from 2022 to 2026. There is a particular focus on the areas of decarbonisation and deforestation in this respect.

We have begun to implement our new sustainability strategy in the reporting year. We have increased our focus on the improvement and formalisation of data acquisition for sustainability indicators while, for the first time, also calculating our overall carbon footprint, including the upstream and downstream supply chain. This was an important step to define a CO₂ goal for our supply chain in the context of the Science Based Targets initiative (SBTi). In addition, we conducted a comprehensive risk analysis of our own supply chain with regard to social and ecological risks.

Sustainability is a continuous process that demands continual energy and adaptability. This report will provide you with an up-to-date and transparent overview of our commitment, the progress we have achieved and our efforts in the area of sustainability.

We would like to thank you for the interest you have shown in the Bell Food Group and our sustainability commitment.

Joos Sutter
Chair of the Board of Directors

Lorenz Wyss
Chairman of the Group Executive Board (CEO)

Bell Food Group – Leading in Food

The Bell Food Group is one of the leading processors of meat and convenience food in Europe. The company is domiciled in Basel, Switzerland, and is a market leader in Switzerland and in individual product segments in several European countries. The product range includes meat, poultry, charcuterie, seafood and ultra-fresh, fresh and non-perishable convenience products. These include salads, sandwiches, fresh meals, pasta, sauces, menu components and spices. The Bell Food Group has 64 locations in 15 European countries. With strategic brands such as Bell, Eisberg, Hilcona, Hügli and other speciality brands, the Bell Food Group meets the diverse needs of many customers in the retail, food service and food processing industry.



GRI Standard

2-1, 2-2, 2-6



Additional information is available in the 2022 Annual Report

Strategic brands



Speciality brands



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We take responsibility

The issue of sustainability plays a significant role in the strategy architecture of the Bell Food Group at a variety of levels. Sustainability is one of three missions anchored in corporate strategy under the title «We take responsibility». These missions make the most significant contribution to our «Leading in Food» vision. In addition, the sustainability strategy, as one of five functional strategies, provides a guideline with validity throughout the group when it comes to the business activities of the Bell Food Group. Through this medium, the company underscores the fact that, in addition to being an important distinguishing feature, thinking and acting sustainably is also a significant cornerstone of corporate responsibility. Fully aware that much still needs to be done, the Bell Food Group wishes to set a good example in this area and contribute to a life in harmony with the environment.



Locations

64

49 production locations

Employees

12 283

Sales revenue
in CHF million

4 352

Volume
in million kg

541

Meat-based products

79 %

Vegetarian products

21 %

Who we are and what we do

The Bell Food Group is organised into **five operational business areas** and a service business area for Finance/Services. Cross-Group functions such as HR, IT and Corporate Services are organised into central units. Operating activities are primarily decentralised in their organisation and in close proximity to customers and markets.

The **Bell Switzerland business area** offers a complete range of meat, poultry, charcuterie and seafood. Meat production and processing are centralised in Basel for pork and Oensingen for beef. Poultry and seafood are each processed in an individual plant in Zell and Basel. National charcuterie production is located in Basel, while regional specialities are mainly prepared in Churwalden, Gossau, Chermignon and Cheseaux. The locations in Schlieren and Geneva focus on food service product ranges.

The **Bell International business area** consists of the Bell Germany, Bell Western/Eastern Europe and Hubers/Süttag divisions. With four German and three Spanish production facilities, the Bell Germany division focuses on the production of German and Spanish air-dried ham specialities. The Bell Western/Eastern Europe division is responsible for activities in France and Poland and the trading business in Belgium. Bell produces various regional cured sausage and air-dried ham specialities in France at five locations. Local char-

cuterie specialities are produced at the Niepołomice location in Poland. This division also incorporates the worldwide export business. The Hubers/Süttag division comprises the poultry business in Austria and Germany. The Pfaffstätt location in Austria specialises in the slaughtering and cutting of chickens, while turkeys are slaughtered and cut at the Ampfing location in Germany.

The **Eisberg business area** specialises in convenience salads, fruit, herbs and vegetables. Eisberg has three production facilities in Switzerland and one each in Austria, Hungary, Poland and Romania. Some of the raw materials are procured through a purchasing office in Spain.

The **Hilcona business area** produces a wide range of fresh convenience products in its five production facilities in Liechtenstein, Switzerland and Germany. «The Green Mountain» in Landquart, Switzerland, specialises in the manufacture of vegetarian and vegan meat alternatives.

The **Hügli business area** has ten production facilities in Switzerland, Germany, Italy, the Czech Republic, Spain, the UK and the Netherlands, making Hügli the biggest provider of non-perishable convenience products in Europe. The international network of production facilities is supplemented by its own sales organisations in Austria, Hungary, Slovakia and Poland.

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

14 locations
CHE

Sales revenue in CHF million	2 118
Sales volume in million kg	126

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

20 locations
BEL, DEU, FRA, AUT, POL, ESP

Sales revenue in CHF million	1 079
Sales volume in million kg	203

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Eisberg
Eisberg, Sylvain & Co.

9 locations
CHE, HUN, POL, ROU, AUT, ESP

Sales revenue in CHF million	320
Sales volume in million kg	55

Hilcona
Hilcona, The Green Mountain

7 locations
CHE, DEU, LIE, FRA

Sales revenue in CHF million	540
Sales volume in million kg	88

Hügli
Hügli, Bresc, Eden My Veggie Paradise,
Natur Compagnie, Natuco, Stein's BEST,
Tutto Gusto, Vogeley

14 locations
CHE, DEU, ITA, ESP, GBR, NLD, CZE, HUN, POL, SVK, AUT

Sales revenue in CHF million	381
Sales volume in million kg	82

Sustainability governance



GRI Standard

2-22, 2-23, 2-25, 3-1, 3-2, 3-3

Coop is a majority shareholder of the Bell Food Group. In addition to its own sustainability objectives, the Bell Food Group also pursues joint sustainability goals with Coop in the context of a strategic partnership.



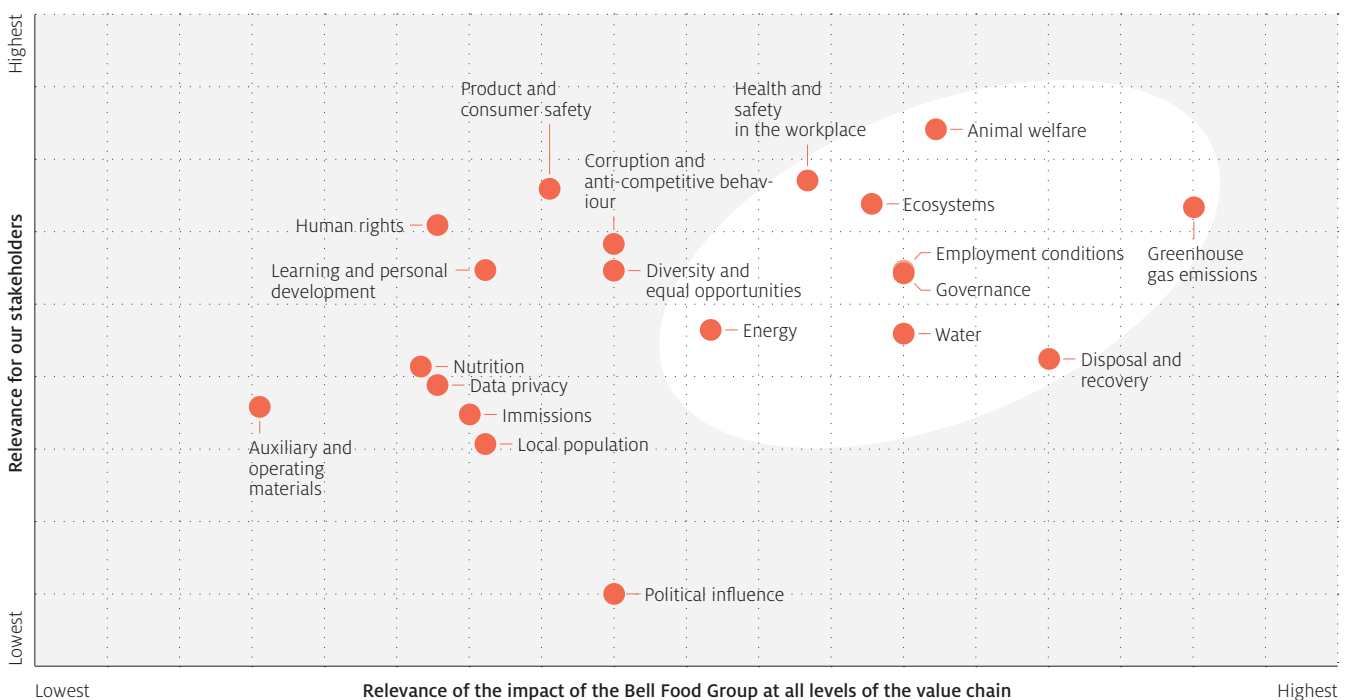
Coop Group multi-year targets 2022–2026

Development of Sustainability Strategy 2022–2026

On account of acquisitions, divestitures and changes in business activities, the Bell Food Group has changed considerably in recent years. The convenience area in particular was greatly expanded, with the product portfolio growing to include purely plant-based products or mixed products with plant-based and animal raw materials. These changes have shifted the emphasis of the sustainability strategy. While the focus earlier was mainly on the meat and meat product range and the associated challenges of meat processing, the importance of sustainability issues such as climate protection, the recycling economy and social responsibility has simultaneously grown in the supply chain. Together with the increasing demands of business partners, customers, other stakeholders and regulatory changes, these issues have significantly influenced the development of the current Sustainability Strategy 2022–2026.

A materiality analysis is an important step in this context when developing a sustainability strategy. With the assistance of an external consulting agency, the Bell Food Group conducted a materiality analysis of this kind in the years 2020 and 2021 on the basis of the principles of the Global Reporting Initiative (GRI). Relevant issues from the perspective of our company and stakeholders were determined, assessed and linked with each other in a matrix through the materiality analysis. The assessment examined the relevance for our stakeholders (see y axis in the diagram below) and the relevance of the impact of our services and products on the different stages of our value chain (see x axis in the diagram below and the value chain diagram on page 12). The upstream level (e.g. agricultural producers, suppliers), the operational level (Bell Food Group food production facilities) and the downstream level (e.g. consumers) were taken into consideration in this respect. The materiality analysis underlines central sustainability aspects that guide and should be of importance to our company (area highlighted in white).

Fig. Bell Food Group materiality matrix



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On the basis of this materiality analysis, we identified eight relevant strategic fields of action for our Sustainability Strategy 2022–2026 in three dimensions, namely «Ecological responsibility», «Social responsibility» and «Governance» (see image below), and we developed an ambitious agenda. We defined specific targets in this agenda that encompassed increased cooperation with stakeholders and players along the upstream and downstream value chain. This sees us expanding the previous focus of our sustainability strategy, which had primarily concentrated on the impact in our own production environment, to now include the upstream and downstream value chain. The level of ambition also encompasses a commitment to scientifically based targets

pursuant to the Science Based Targets initiative (SBTi) and an increased focus on international agreements and standards for sustainable development. These include the Sustainable Development Goals (SDG) of the United Nations, the Paris Agreement on climate change and International Labour Organization (ILO) standards.

The Sustainability Strategy 2022–2026 applies to all subsidiaries and business units of the Bell Food Group, provided no exceptions are mentioned in the relevant chapters. A detailed overview of the goals in the Sustainability Strategy 2022–2026 is contained in the «Bell Food Group 2022–2026 sustainability targets» table on pages 14–15.

In addition to the specific goals, the sustainability strategy defines organisational and functional framework conditions for sustainability governance. These include management and control of the sustainability strategy, sustainability communication and the sustainability organisation (see page 10 overleaf).

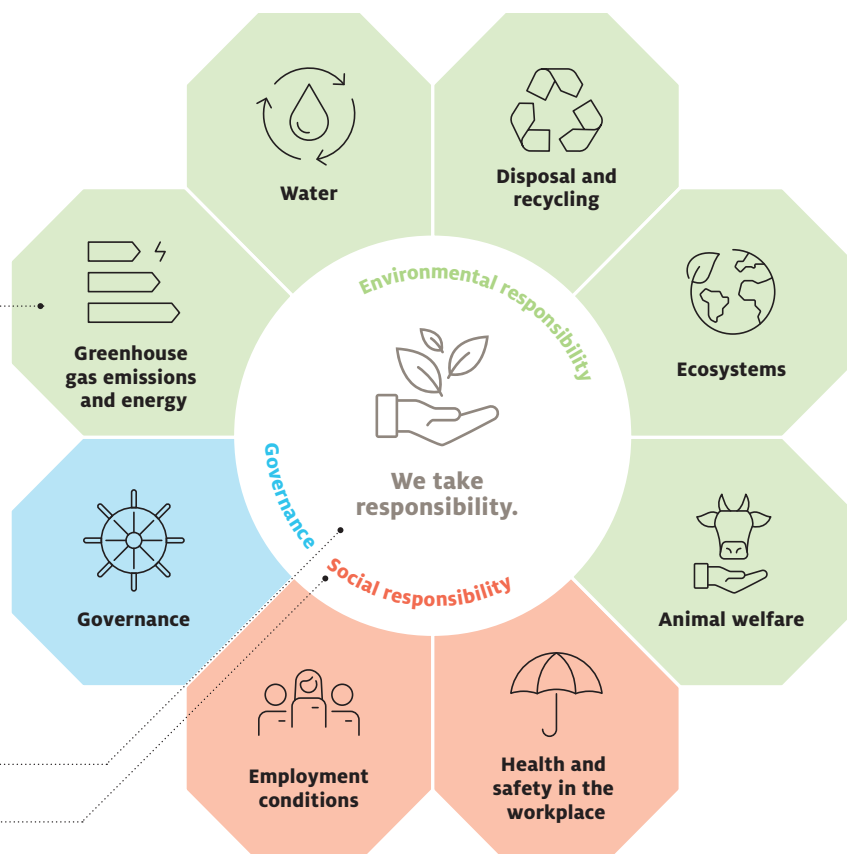
Fig. Strategic fields of action

Our eight strategic fields of action

- Greenhouse gas emissions and energy
- Water
- Disposal and recovery
- Ecosystems
- Animal welfare
- Health and safety in the workplace
- Employment conditions
- Governance

Our corporate mission

Our three sustainability dimensions



The four-stage sustainability governance process

Strategy

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

Implementation

Implementation of the sustainability strategy occurs through the Bell Food Group sustainability organisation and consists of several organisational levels (see diagram on right).

Control

Sustainability monitoring is an important component and is regulated centrally through the Sustainability Competence Centre. The achievement of objectives is presented annually to the Board of Directors in a report.

Communication

Systematic communication of sustainability via internal communication (trainings, Intranet, LOOK! employee magazine, etc.) and external communication (website, annual report, sustainability report, etc.).

Sustainability governance

Implementation, management and control

Clear definition of the responsibilities, tasks and escalation levels is an important component of internal sustainability governance. This organisational framework was further refined in the new strategy.

Monitoring of sustainability indicators such as waste volumes or water and energy consumption in all Bell Food Group business units is a further important element of strategy management and control. Monitoring is continually improved to address growing requirements. Key indicators relevant to sustainability and the implementation status of sustainability goals are assessed at least annually and presented to the Bell Food Group Board of Directors in a synthesis report.

Sustainability communication

The Bell Food Group attaches importance to regular, active, transparent and credible sustainability communication. The sustainability report issued annually is at the core of communication activities. The Bell Food Group uses this to inform its stakeholders of progress in sustainability governance. Responsibility for sustainability communication is borne by the Head of the Sustainability Competence Centre and the Head of Corporate Marketing/Communication. The sustainability report is approved by the Board of Directors.

2022 saw the Bell Food Group participating once again in sustainability assessments such as the Carbon Disclosure Project (CDP), EcoVadis and a variety of customer surveys.

Dialogue with stakeholders

The Bell Food Group believes it is important for its stakeholder groups to understand its sustainability commitment. This applies both to direct stakeholder groups such as employees, suppliers, customers and other partners and to indirect groups such as societal stakeholders. The Bell Food Group has set itself the goal of establishing a concept for dialogue with important stakeholder groups in the area of

sustainability to strengthen the exchange with different stakeholder groups and promote mutual understanding. The Bell Food Group can then identify relevant issues and build a knowledge base to promote further development of the sustainability commitment.

ESG risk management

In order to assess environmental and sustainability risks, the Bell Food Group evaluated relevant effects on the environment and society even more comprehensively in the context of a materiality analysis along the entire value chain, integrating this information in targets for the new sustainability strategy. Current and future developments in the Bell Food Group market environment that could influence the structure or business performance of the Bell Food Group were also taken into consideration to develop a sound sustainability strategy.

The eight strategic fields of action in the sustainability strategy were integrated in Bell Food Group risk management in 2022. Environmental risks (environment; E), social risks (social; S) and governance risks (governance; G) are systematically covered as a result.

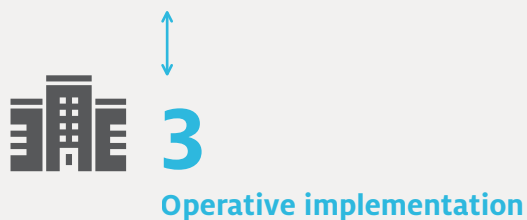
The sustainability issue monitor serves as an information and management tool for early identification of opportunities and risks in the areas of animal welfare, ecology, ethics and social issues along the entire value chain. Appropriate strategies for action are developed and adapted on the basis of this. Input from the sustainability issue monitor is sent once a year to the person responsible for risk management. A comprehensive process description for risk analysis in the area of sustainability and human rights was compiled in 2022 to identify risky suppliers (see chapter «Employment conditions», pages 48–51, and «Governance», pages 54–55).

We will inform you about the sustainability commitment of the Bell Food Group and the situation regarding implementation and assessment of the achievement of goals of the Sustainability Strategy 2022–2026 in the following chapters of this report.

Fig. The sustainability organisation



Coordinates relevant group-wide sustainability issues and initiatives with other competence centres (CCs) and departments. Monitors and assesses implementation of the sustainability strategy. Responsible for sustainability reporting and the annual synthesis report submitted to the Board of Directors (see diagram in «Sustainability Competence Centre», page 16).



Central units
 (HR, Finance, IT, Corporate Services)

Operative units
 (Bell Switzerland, Bell Germany, Bell Western/Eastern Europe, Hubers/Süttag, Hilcona, Eisberg, Hügli)

Operative responsibility for implementation of the sustainability strategy through those responsible for sustainability objectives within an operative or central unit.



Employees
 Employees should comprehend the sustainability strategy, actively implement it in the company and contribute to it.

Fig. Our value chain



Upstream



Animal raw materials extraction

Integrated poultry production at Bell Switzerland, Hubers Landhendl and Süddeutsche Truthahn AG.

Breeding park Production of hatching eggs through parent birds.

Hatcheries Chick breeding from own and partner hatcheries.

Rearing Rearing and fattening of birds in close cooperation with independent farms in the context of partner fatteners.

Feed Procurement of feed from controlled production for integrated poultry production.



Plant-based raw materials production

Integrated agricultural production at Eisberg and Hilcona.

Cultivation Controlled cultivation of different vegetables in close contracted production with independent farms. Contracted production at Hilcona Agrar more strongly institutionalised (support during cultivation planning, sowing, cultivation and harvesting, loaning of special machinery).



Procurement of raw materials

Purchasing of animal and plant-based raw materials and both auxiliary and operating materials from traders and importers.

Bell Food Group



Slaughtering process

Anaesthetisation and slaughter under strict supervision in Bell Switzerland, Hubers Landhendl and Süddeutsche Truthahn AG production facilities specially constructed for this purpose.



Processing

Professional processing of animal and plant-based raw materials in production facilities of the entire Bell Food Group.



Manufacture

Manufacture and processing of animal and plant-based raw materials to create different products for human consumption in production facilities of the entire Bell Food Group.

Downstream



Sales channels

Retail Sale through the retail sector, discounters, department stores and convenience shops.

Food industry Further processing of semi-finished and finished products in other food processing plants to manufacture a variety of products for human consumption.

Food service Distribution through wholesalers, cash and carry markets and own logistics to system catering, community catering, takeaways and traditional catering.

Recycling industry Ecological, ethical and economically appropriate recycling of animal and plant-based by-products through distribution with partners in the downstream supply chain.

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Our value chain

The Bell Food Group plays an important role in the food value chain because, being a significant purchaser of agricultural products, it supplies customers in the retail sector, food service and food industry with ultra-fresh, fresh and non-perishable food from its own production. The business activities of the Bell Food Group have both an upstream and downstream impact on the value chain. This is why we actively endeavour to achieve sustainable production by cooperating with partners and producers along the entire value chain.

The Bell Food Group cultivates intensive partnerships with numerous producers in the upstream value chain to continually improve the quality and sustainability of their products. Direct contractual partnerships exist in particular in integrated poultry production at Bell Switzerland, Hubers Landhendl and Süddeutsche Truthahn AG and in integrated agricultural production at Hilcona and Eisberg. These close partnerships enable intensive cooperation and a collective improvement process.

The Bell Food Group is a strategic partner of the Coop Group Cooperative in the downstream value chain, working closely with it in the areas of distribution, supply and sales.

Impact along the value chain

In the context of our materiality analysis and the strategic objective agreement process for the Sustainability Strategy 2022–2026, we analysed the points along our value chain where the impact of our products and services is felt and the relevance these effects have on our overall value chain.

The image below provides a simplified overview of this analysis, quantifying the effects at different stages of our value chain and assigning these to the eight strategic fields of action of our sustainability strategy. The upstream level (e.g. agricultural producers, suppliers), the operational level (Bell Food Group food production facilities) and the downstream level (e.g. consumers) are taken into consideration in this respect.



GRI Standard

2-6







Impact	Upstream	Bell Food Group	Downstream
Greenhouse gas emissions and energy			
Water			
Disposal and recovery			
Ecosystems			
Animal welfare			
Health and safety in the workplace			
Employment conditions			
Governance			

Sustainability targets and obligations






Our sustainability strategy identifies relevant priority areas for our sustainability commitment and defines eight strategic fields of action of particular relevance for our business activities and in which the efforts of the Bell Food Group will be significant for society and the environment and, additionally, for our long-term value creation. This is why we are also

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

Bell Food Group sustainability targets 2022–2026

Strategic field of action	Target	SDG
Greenhouse gas emissions and energy 	1.1 We are reducing absolute greenhouse gas emissions in our facilities by 21 percent (Scope 1 and 2).	SDG 2 / SDG 7 / SDG 8 SDG 12 / SDG 13
	1.2 We are developing the data basis and target setting for the reduction of greenhouse gas emissions in our supply chain (Scope 3) and promoting appropriate measures and projects.	
	1.3 We are increasing the proportion of renewable energy sources in our facilities to 80 percent.	
	1.4 We are reducing energy consumption in our facilities by 5 percent per product unit sold.	
Water 	2.1 We are reducing water consumption in our facilities in non-risk areas by 10 percent per product unit sold.	SDG 2 / SDG 6 / SDG 8 SDG 12 / SDG 14 / SDG 15
	2.2 We are reducing water consumption in our facilities in risk areas by 50 percent per product unit sold.	
	2.3 100 percent of our fruit and vegetable suppliers have confirmed to us that they practice sustainable water management in agriculture.	
	2.4 We are optimising our wastewater management.	
Disposal and recovery 	3.1 We are reducing operational food losses to less than 1 percent.	SDG 3 / SDG 6 / SDG 8 SDG 12 / SDG 14
	3.2 We are increasing the proportion of self-produced, recyclable end consumer packaging to at least 50 percent. We are reducing plastic consumption in our packaging by 15 percent per product unit sold.	
	3.3 A least 90 percent of the waste volume material in our facilities is reused or recovered.	
Ecosystems 	4.1 We are maintaining sales with product labels for organic agriculture, animal husbandry and fish farming at CHF 370 million. We are maintaining sales with product labels for sustainable agriculture, animal husbandry and fishing at CHF 1 100 million.	SDG 2 / SDG 3 / SDG 6 SDG 12 / SDG 14 / SDG 15
	4.2 95 percent of fruit and vegetables procured is of a minimum standard for sustainable agriculture or higher. 100 percent of fruit and vegetables procured outside Europe is of a minimum standard for sustainable agricultural or higher.	
	4.3 72 percent of our fish and seafood range is rated as «recommended» or «highly recommended» by the WWF. Less than 1 percent of our fish and seafood range is rated as «not recommended» or poorer by the WWF.	

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

¹ Although animal welfare is not defined as a target in the United Nations Sustainable Development Goals, it is one of the core elements in sustainable nutrition and, consequently, indirectly influences several sustainability targets of the United Nations.

Sustainability Competence Centre



» Sustainability concerns us all.

From left to right:

- Marco Märsmann**, Head of Sustainability/Quality Management, Head of the Sustainability Competence Centre, Bell Switzerland
- Marlene Pendl**, Project Manager Sustainability (Central Sustainability Team), Bell Switzerland
- Jochen Hiener**, Project Manager Sustainability (Central Sustainability Team), Bell Switzerland
- Roger Peier**, Project Manager Sustainability (Central Sustainability Team), Bell Switzerland
- Basil Mörikofer**, Project Manager Sustainability (Central Sustainability Team), Bell Switzerland
- Samuel Widmer**, Project Manager Sustainability (Central Sustainability Team), Bell Switzerland
- Salome Lüdi**, Project Manager Sustainability (Central Sustainability Team), Bell Switzerland
- Stefanie Scherrer**, Intern Sustainability (Central Sustainability Team), Bell Switzerland
- Milena Seitz**, Sustainability Officer Eisberg
- Angela Diesch**, Sustainability Officer Hügli
- Frank von Glan**, Sustainability Officer Hügli
- Andrea Gerber**, Sustainability Officer Hilcona
- Daniel Böhny**, Sustainability Officer Bell Western/Eastern Europe
- Friedrich Gerbl**, Sustainability Officer Hubers/Sütäg
- Dennis Spitzer**, Sustainability Officer Bell Germany

Environmental responsibility

The Bell Food Group is aware of its ecological footprint and the associated effects on natural resources. Water, soil, air, plants and animals are the basis of the quality of our environment and of fundamental importance for the market performance of the Bell Food Group.

The Bell Food Group takes its responsibilities for the environment very seriously and makes a positive contribution to sustainable agriculture, animal husbandry and fishing. This means that Bell Food Group products meet minimum social and ecological requirements. In addition, part of the product range also contributes clear added value in ecological, social and animal welfare terms. The Bell Food Group is committed to the efficient use of resources. It is reducing energy and water consumption and greenhouse gas emissions further, recycling wherever possible and working primarily within closed loops. The company continually optimises its production processes to minimise food, energy and water losses in as far as possible.

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

Greenhouse gas emissions and energy



GRI Standard

3-3, 302-1, 302-2, 302-3, 302-4, 305-1, 305-2, 305-3, 305-4, 305-5



Sustainability Strategy 2022–2026:
Target 1.1 to 1.4

Impact



Relevance

The United Nations (UNO) and the Intergovernmental Panel on Climate Change (IPCC) are of the opinion that global warming, caused by an increased concentration of anthropogenic greenhouse gases (GHG) in the atmosphere, is one of the greatest global challenges of the 21st century. Climate changes resulting from this, such as rising temperatures or the absence of precipitation (or, conversely, extreme precipitation), have a major impact on food production and affect all players along the value chain. Players in this chain simultaneously cause GHG emissions themselves and

have a duty to contribute to climate protection. This includes the Bell Food Group as part of this value chain. The Bell Food Group can primarily exercise a direct influence on GHG emissions through the choice of energy sources used in its own facilities and its own transport organisation. The Bell Food Group is faced with the challenge of limiting GHG emissions without impairing the quality and safety of processes and products.



Management approach 2022–2026

→ We acknowledge the scientifically based climate goals of the Science Based Targets initiative (SBTi) and will calculate the entire carbon footprint (Scope 1–3) by 2024 as a basis for target definition.

→ Our vision is to be climate neutral by 2035 in our direct area of influence (Scope 1/2) and along the entire supply chain (including Scope 3) by 2050.

→ All significant production locations in Switzerland have concluded an agreement with the Swiss Federal Office for the Environment (FOEN) on the reduction of their CO₂ emissions.

→ We will analyse the CO₂ footprint of our most important products and raw materials by 2024.

→ We implement measures to lower our operational energy consumption. We are replacing fossil fuels through the increased use of renewable energies, increasing our own generation of eco-power (through the expansion of photovoltaic systems) and promoting the use of waste heat and heat recovery from our own processes.

→ We ensure continuous and systematic monitoring of relevant processes and consumers to detect deviations in consumption in good time. We introduce measures for the reduction and enhancement of the efficiency of energy consumption, supported by our internal «TopX» improvement management system.

→ We will construct a comprehensive measurement infrastructure (hardware and software) and implement a supervisory body (trained specialists) by 2024 for efficient energy management throughout the entire Bell Food Group.

→ We are developing a construction standard with sustainability aspects and a catalogue of requirements for building/process technology in the area of energy.

→ We promote innovative projects for the reduction of emissions in the upstream supply chain, particularly in integrated production.

→ We give preference to suppliers who forego transport by air whenever possible.

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Partnerships & stakeholders

Science Based Targets initiative

Through signing the declaration of intent of the Science Based Targets initiative (SBTi) for the energy and climate strategy, the Bell Food Group has, together with the principal shareholder Coop Group Cooperative, pledged to reduce its greenhouse gas emissions and achieve climate neutrality by 2050.



www.sciencebasedtargets.org/companies-taking-action/Coop-Gruppe-Genossenschaft



Carbon Disclosure Project (CDP)

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

Activities 2022

Energy and environmental management

Measures for the systematic reduction of greenhouse gas emissions require an accompanying monitoring system, which is why the Bell Food Group calculates its CO₂ footprint. In the context of signing the SBTi declaration of intent, renewed validation of the previous survey of greenhouse gas emissions (Scope 1/2 emissions) was realised in 2022. Accounting was adapted in this respect to reflect the internationally recognised Greenhouse Gas Protocol Corporate Standard of the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). The adaptations encompassed aspects such as a revision of emission factors, alignment of system limits with operative supervision approaches and the inclusion of emissions from cooling and air conditioning systems. The latter can be created through refrigerant during initial filling, when refilling, and because of leaks of refrigerant during operation.

Smart data plays a significant role in the context of energy and environmental management. The installation of an energy management system (consisting of software and hardware) between 2019 and 2024 for uniform, systematic and automated recording and assessment of energy consumption in all production facilities contributes significantly in this respect. In the 2022 reporting year, 33 out of 49 production facilities were already covered. In addition, all German production locations of Bell Germany, Hilcona and Süddeutsche Truthahn AG are certified according to the DIN EN ISO 50001 energy management standard. Eisberg locations in Romania, Poland and Hungary are certified according to the DIN EN ISO 14001 environmental management standard.

Climate-friendly electricity generation

The choice of energy sources during the procurement of power has a direct influence on greenhouse gas emissions, which is why the Bell Food Group is expanding the proportion of eco-power it generates itself. The company operates its own photovoltaic systems today

at 13 of a total of 49 production locations. With a production volume of around 7 310 MWh, the proportion of eco-power the company generates itself is slightly more than one percent of overall power consumption. However, the Bell Food Group plans to increase this proportion continually in the next few years through additional systems. Eight further photovoltaic systems were commissioned in the reporting year, these being located at Bell Switzerland in Cheseaux and Oensingen, Switzerland, Bell International in Azuaga, Fuensaldia and Casarrubios in Spain, Hilcona in Landquart and Orbe, Switzerland, and Eisberg in Pantélimon in Romania. The installation of new systems has commenced in Werkedamm in the Netherlands and La Vall d'Uixó in Spain at Hügli and in Dällikon, Switzerland, at Eisberg. With the purchase of certificates of origin and certificates for renewable energies, or through power purchase agreements and eco-power tariffs, the proportion of eco-power totalled 81 percent in 2021.

Promotion of energy efficiency measures

The Bell Food Group conducted extensive energy consumption analyses in 2022 at locations such as Cheseaux, Schlieren and Dällikon in Switzerland to determine where energy could be saved and efficiency enhanced. Individual energy efficiency measures were developed for the production locations on the basis of these analyses. Moreover, the measures defined in 2021 to enhance energy efficiency were continued. These included the installation of more energy-efficient production technology such as ventilation and air conditioning systems, water heating and LED lighting.

Climate-friendly heat generation

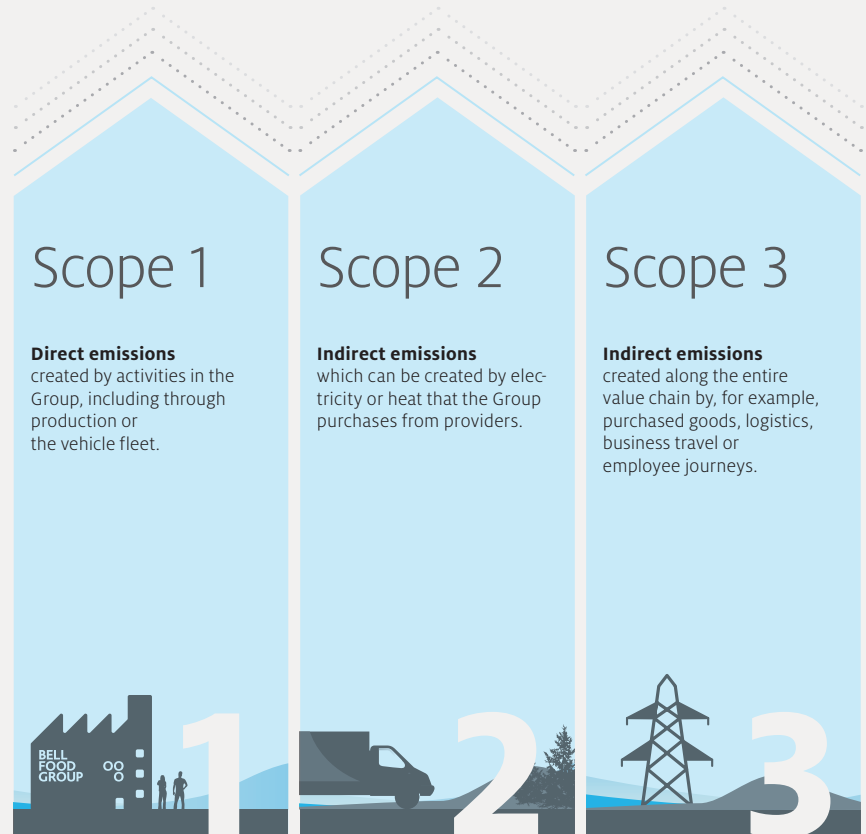
Low-emission and regenerative heat generation technologies are a core element of a sustainable energy supply. For this reason, the Bell Food Group promotes connection to district heating grids at different locations. The expansion of the use of waste heat through company systems from 43 518 MWh to 62 092 MWh meant that overall energy consumption was reduced by twelve percent in 2022, thus contributing to climate-friendly heat generation.

Climate-friendly value chain

Our business model means that considerably more greenhouse emissions are created in the upstream stages of our value chain than in our own operational processes. Consequently, in the context of a declaration of intent regarding the Science Based Targets initiative (SBTi), the Bell Food Group pledged to expand its current greenhouse gas inventory to include emissions created outside its own operational processes (so-called Scope 3 emissions). These emissions are determined retrospectively for the base year 2021. Current estimates indicate that more than 95 percent of our entire greenhouse gas emissions are created in our upstream value chain. On the basis of the final results achieved, the current reduction target for Scope 1 and Scope 2 emissions will be augmented by an additional reduction target for Scope 3 emissions (see target 1.2).

As most Scope 3 emissions are generated outside our direct area of influence, their reduction presents a major challenge. Consequently, in the context of its sustainability strategy, the Bell Food Group plans the targeted promotion of innovative projects for reducing emissions in the supply chain, particularly in integrated production. For example, the construction of further BTSplus poultry houses is planned up to 2026 (see link below). In addition, a pilot project is currently underway to test feed additives for cows which should reduce methane emissions (see contribution on page 23).

↔
BTSplus poultry house



Emission categories

Three areas are defined in the Greenhouse Gas Protocol in which companies or organisations, including the Bell Food Group, emit greenhouse gases. These areas are called scopes and are used to classify emissions.



-6%

reduction of greenhouse gas emissions in 2022 by 6 percent to 70 922 tonnes CO₂ equivalents.

-1%

reduction of **energy procured** per product unit sold in 2022 by 1 percent on the previous year to 989 kWh/t.

59%

of **energy procured** (electricity, heat, fuel) in 2022 came from **renewable sources** (previous year: 59 percent). The volume for electricity is 81 percent.

Internally, the Bell Food Group strives to achieve improvements in Scope 3 greenhouse emissions by, for example, subsidising public transport for its employees, mobile office provision throughout the Group, expanding video telephony and re-equipping conference rooms as well as installing e-charging stations for vehicles at a variety of locations. Over 50 e-charging stations are now available at the Basel location alone. In addition, since 2014 all Bell Food Group business travel has been offset in cooperation with the WWF through climate protection projects.

Overall assessment 2022

In the context of our sustainability strategy (updated in 2021) for the period 2022 to 2026, the base year 2021 and the 2026 guide value derived from this applies to targets 1.1 to 1.4 (see table below). The annual reduction routes for greenhouse gases were determined on a scientific basis according to the guidelines of the Science Based Target initiative (SBTi). Reduction targets for our Scope 1 and 2 emissions comply with the Paris Agreement on climate change, which aims to limit global warming at 1.5°C.

Bell Food Group greenhouse gas emissions in 2022 were 70 932 tonnes carbon dioxide equivalents (CO₂-eq; 75 735 tonnes in the previous year). This is equivalent to a reduction of more than six percent (see table below and «Greenhouse gas emissions according to type and source» table, page 58) and represents a positive trend with regard to the strategic 2026 guide value (see target 1.1).

Direct greenhouse gas emissions (Scope 1 emissions) occur in Bell Food Group operational and production processes and, at 40 128 tonnes CO₂-eq, account for 57 percent of overall emissions. The majority of these come from combustibles and fuel consumption. Indirect greenhouse gas emissions (Scope 2 emissions) come from the procurement of electricity and district heat for production locations and account for a proportion of 43 percent. At 30 percent and 32 percent respectively, electricity and combustibles are currently the greatest sources of greenhouse emissions, followed by fuel (21 percent), district heat (14 percent) and refrigerants (3 percent).

Energy consumption per product unit sold was reduced by two percent, despite slightly higher sales volumes. This means that the trend towards the 2026 guide value is positive (see target 1.4). The total energy procurement of the Bell Food Group in 2022 was 535 gigawatt hours (GWh) and, consequently, unchanged since the previous year. At 53 percent, electricity accounts for the greatest proportion of the overall energy procurement in the Bell Food Group (see «Energy consumption according to type and source» table, page 57).

It proved impossible to increase the overall proportion of energy procured from renewable sources in 2022 (see target 1.3).

Key figures

«Energy consumption according to type and source», page 57

«Greenhouse gas emissions according to type and source», page 58

Targets	Unit	2021	2022	Guide value 2026	Evaluation ¹
1.1 We are reducing absolute greenhouse gas emissions in our facilities by 21 percent (Scope 1 and Scope 2 [market based]).	tCO ₂ e	75 735	70 932	59 830	■
1.2 We are developing the data basis and objective for the reduction of greenhouse gas emissions in our supply chain (Scope 3) and promoting appropriate measures and projects.	qualitative	(see information in chapter)			■
1.3 We are increasing the proportion of renewable energy sources in our facilities to 80 percent.	%	59	59	80	■
1.4 We are reducing energy consumption in our facilities by 5 percent per product unit sold.	kWh/t	1 004	989	954	■

¹ See inside cover page for key.



Intelligent vertical farms for a more sustainable future

Bell Food Group's commitment to sustainability also encompasses shareholdings in innovative companies developing environment- and climate-friendly solutions. Yasai is one example. A vertical farming start-up established in 2020 in Zurich, it produces high-quality food according to strict sustainability criteria. The primary focus is currently on fresh herbs. Vertical farming, which can be employed anywhere in the world, regardless of local conditions, is based on the circular economy principle. Waste, wastewater and waste heat are regarded as valuable resources in this context and should be reused or alternatively exploited. The company relies 100 percent on renewable energies, particularly hydropower, to cover power consumption, as this is higher

on Yasai farms than in traditional agriculture. Furthermore, waste heat from, for example, the LED lighting is exploited for room heating. The Yasai concept also stipulates that production locations should be created close to points of sale. This saves CO₂ during transportation and reduces food waste, as considerably fewer spoiled foodstuffs need to be sorted out over shorter distances.

In addition to a shareholding through the Eisberg business area, the Bell Food Group also supports this promising start-up through CEO Lorenz Wyss joining the Board of Directors of Yasai. Eisberg is also currently active as an order-picking and logistics service provider of vertical farms supplying supermarkets.

The advantages of Yasai farms when compared to traditional agriculture:

- **200 times the return per m²**
- **95 % less water consumption**
- **No pesticides**
- **Up to 30 % less food waste**
- **100 % renewable energy**



«Swiss-made» yellow split peas

THE GREEN MOUNTAIN, the internal Hilcona start-up, requires plant proteins for its vegan meat alternatives. To procure these as locally as possible, thus enhancing the sustainability of products, it launched an extensive pilot pro-

ject in cooperation with Swiss farmers in 2022 for the cultivation of yellow split peas. The initial harvest was promising and is now being tested in the research and development department for use in vegan premium products.





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For climate-friendlier cattle husbandry

While searching for a way to reduce methane emissions from cattle, the Bell Food Group launched a project together with the Coop, Mutterkuh Schweiz, DSM and AgroVet-Strickhof to test feed supplements. Cattle are regarded as the main cause of greenhouse gases in agriculture. However, only ruminants can use grasslands in Switzerland as a food resource (two-thirds of the land utilised for agriculture) in order to produce milk and meat from it. On average, a cow releases around 300 grams of methane each day during digestion. This greenhouse gas is 27 times more harmful to the climate than carbon dioxide, but it also degrades much more rapidly in the atmosphere.

Scientists have ascertained that feed supplements such as the product Bovaer® can reduce the volume of methane emitted by a cow. Current findings indicate that this reduction is, on average, around 30 percent in the case of dairy

cows (45 percent in the case of beef cattle). However, few studies currently exist that can substantiate the efficacy in the case of a very high proportion of roughage (in grassland-based rations), as is usual in Swiss beef cattle husbandry. A question also arises as to how best to feed the product to grazing livestock under practical conditions. Consequently, a practical test was launched last year at Strickhof, the Swiss competence centre for agriculture, the food industry and housekeeping. Following laboratory trials with rumen fluid in an initial project step, a long-term study of suckler cows will now be conducted over two years. The results should provide a basis to roll out, where appropriate, a project for feed supplements among Swiss suckler cow farmers. The project therefore matches the setting of objectives in the Bell Food Group, as it wishes to reduce greenhouse gas emissions both internally and along the entire value chain.

Harnessing the power of the sun

An unused field beside the Bell location in Niépołomice, Poland, will soon ensure that the facility is supplied with electricity generated through renewable energies. A solar park will be created on this site of 16 000 square metres which, when completed in October 2023, will provide around 2 000 megawatt hours of electricity per annum. It is estimated that this will enable the company to cover more than 30 percent of its electricity requirement.

Numerous other locations of the Bell Food Group are also exploiting photovoltaic systems. Almost ten new systems were commissioned in 2022 alone. This means that the Group succeeded in increasing its own generation of electricity from 715 to 6 500 megawatt hours in only one year – a plus of 800 percent.

Status of Bell Food Group solar systems:

13

in operation

10

being planned

More than

18 000

Megawatt hours of electricity per annum after realisation of all plants (2022: 7 310 MWh/year)

Water



GRI Standard

3-3, 303-1, 303-2, 303-3



Sustainability perspectives 2022–2026:
Target 2.1 to 2.4

Impact

Upstream

Bell Food Group

Downstream



Relevance

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

and its value chain to preserve the quality and volume of this important resource in the long term.

While the demand for water continues to rise, water pollution is increasing on a global level, further reducing the volume of water available. Statutory regulations governing the protection of potable water and water resource management are simultaneously increasing in countries where the Bell Food Group is active. This also applies to requirements governing water extraction and the pre-treatment of wastewater.



Management approach 2022–2026

→ The Bell Food Group endeavours to reduce water consumption in its facilities without impairing food safety and hygiene requirements as a consequence. This approach aims to conserve fresh and drinking water resources.

→ We monitor relevant processes and water use continuously and systematically to detect variances during use in good time and derive measures from this to reduce and enhance the efficiency of water consumption, supported by our internal «TopX» improvement management system.

→ We will construct a comprehensive measurement infrastructure (hardware and software) and establish a supervisory body (trained specialists) by 2024 to ensure efficient water management throughout the entire Bell Food Group.

→ We promote the reuse of water and water recovery from internal processes.

→ We are developing a construction standard with sustainability aspects and a catalogue of requirements for building/process technology in the area of water.

→ We are also developing an action plan for improved usage of water in areas where there are high water-related risks.

→ We will analyse the water footprint of our most important products and raw materials by 2024.

→ The Bell Food Group is committed to sustainable water management along its value chain, particularly with regard to the most important contracting partners and in agricultural production of fruit and vegetables. We are guided in this respect by international acknowledged standards such as GLOBALG.A.P.

→ The Bell Food Group ensures that water protection measures prescribed by law are observed and optimises wastewater management in its facilities. It ensures that its important contracting partners implement efficient wastewater management.

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5.6 Million m³

Water consumption in 2022 was 5.6 million cubic metres.

197 105 m³

197 thousand cubic metres of water were **fed back into the system and recycled** in 2022. This is equivalent to approximately 4 percent of overall water consumption.

Activities 2022

Water management

Smart data and the installation of a new energy management system in the Bell Food Group (software and hardware) by 2024 also play a significant role in water management (see chapter «Greenhouse gas emissions and energy»). A variety of operational measures were implemented in 2022 to improve the efficiency of water usage and reduce overall water consumption. In addition, water at some locations is treated through water recovery systems for reuse. Using water which was fed back and recycled enabled a lowering of water consumption by 4 percent (197 105 m³).

Wastewater from our production locations is subject to internal and external monitoring to ensure compliance with statutory water protection requirements. We make our contribution to compliance with threshold limits through the construction of new systems, modernisation measures and process improvements in our own wastewater pre-treatment plants (see target 2.4).

Production in water risk areas

We analysed our 49 production locations on the basis of the Aqueduct Water Risk Atlas (wri.org) to determine where our risk areas are with regard to sustainability target 2.2. This analysis identified three locations in Spain (Fuensalida, Azuaga, Cassarubios del Monte), two locations in France (Teilhède, Saint-Symphorien-sur-Coise) and one location in Romania (Pantéli-mon) as water risk areas.

Water management in the value chain

Through visits and audits, we conduct on-site inspections of our suppliers regularly to, for example, determine whether GLOBALG.A.P. requirements are adhered to.

Overall assessment 2022

In the context of our sustainability strategy (updated in 2021) for the period 2022 to 2026, the base year 2021 and the 2026 guide value derived from this applies to targets 1.1 to 1.4 (see table below). When it comes to the reduction route for water consumption, we have focused on production locations in water risk areas. We have set ourselves the ambitious goal of reducing water consumption by 50 percent by 2026.

Overall water consumption in the Bell Food Group in 2022 was around 5.6 million cubic metres and, consequently, equivalent to the volume in the previous year (see «Water consumption according to type and source» table, page 59). Most of the water consumed by the Bell Food Group is tap water from public and private water suppliers (64 percent). The remaining water consumed is groundwater and spring water (accounting for 36 percent) and then rainwater. Use of the latter is currently low throughout the entire Bell Food Group (<1 percent).

Despite a modest increase in the sales volume, water consumption per product unit sold in non-risk areas was reduced slightly. This corresponds to a positive trend in the context of the strategic 2026 guide value (see target 2.1). Water consumption was also reduced in the six water risk areas (see 2.2).

Key figures

«Water consumption according to type and source», page 59

Targets	Unit	2021	2022	Guide value 2026	Evaluation ¹
2.1 We are reducing water consumption in our facilities in non-risk areas by 10 percent per product unit sold.	m ³ /t	10.46	10.38	9.41	■
2.2 We are reducing water consumption in our facilities in risk areas by 50 percent per product unit sold.	m ³ /t	9.15	8.91	4.58	■
2.3 100 percent of our fruit and vegetable suppliers have confirmed to us that they practice sustainable water management in agriculture.	qualitative	(see information in chapter)			■
2.4 We are optimising our wastewater management.	qualitative	(see information in chapter)			■

¹ See inside cover page for key.

Egg alternatives from chickpea water

Food upcycling is a trend in the food industry, and Hilcona is one of the leading manufacturers of hummus in Switzerland. In cooperation with the Swiss start-up EggField, the Hilcona centre of excellence for vegetarian products in Landquart has developed a sustainable food upcycling idea for the chickpea water created during hummus manufacture. New plant-based egg alternatives are being created from the cooking water required for the chickpeas, resulting in a by-product which is otherwise disposed of as wastewater being returned to the food cycle. The egg substitute products can be used as ingredients when cooking and baking vegan dishes. They have frothing, emulsifying, binding and gelatinisation properties, meaning they can replace whole egg, egg white and egg yolk in many recipes. Further advantages are that the egg alternatives do not taste like pulses, are free of allergens and can be kept for longer periods than eggs.



Recycling from chickpea water:

24

tonnes of chickpea water recycled

Around

300 000

egg substitute products manufactured



Recycling salad waste

Eisberg in Pantélimon, Romania, has found an environmentally friendly recovery option for waste generated during salad preparation. Most of the leaves and stalks that are not used are sent to a nearby farm. This fresh fodder is welcomed there by around 700 cows and other animals such as horses, goats and emus on the connected farm for children. Eisberg supplies this fodder at least once a day to the farm, which is only four kilometres away. Anything that is not used there can be fed into a biogas plant that generates energy from this green waste. Eisberg Romania therefore recycles 100 percent of its salad waste in this manner.

Recycling of salad waste:

91%

as animal feed

9%

in a biogas plant



GRI Standard

306-2, 306-4

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Reduced losses when cutting ham

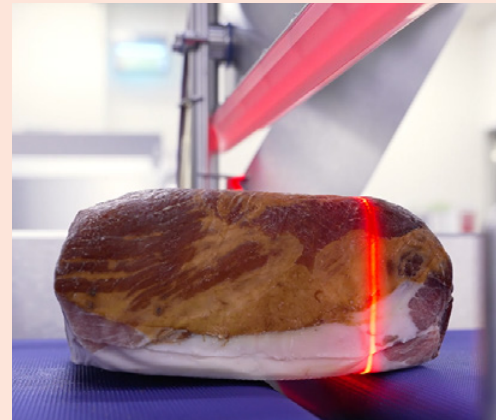
The Bell Germany Slicer Centre in Harkebrügge has been working since 2019 to reduce losses when cutting ham. This involves close examination of numerous process steps at the location. The ham manufacturing process plays an important role here: for example, the better it is pressed into a block shape for cutting, the lower the volume cut away. Further starting points to improve earnings are to be found in the size, temperature control and optimum setting of the slicer. Numerous process-influencing variables have already been exam-

ined at Bell Germany. Process improvements led to a saving of over 780 tonnes of residual ham up to the end of 2022, increasing the yield by around 1.7 percent. The optimum way to avoid food waste is to use the majority of end pieces which cannot be sliced to manufacture cubes. The company also sells slices sorted out to the further processing industry. Those responsible at the location believe there is further potential for optimisation through even deeper analysis and further technological developments.

More than

780

tonnes of ham residue saved since June 2019





GRI Standard

3-3, 306-2, 306-3, 306-4, 306-5



Sustainability Strategy 2022–2026:
Target 3.1 to 3.3

Impact

Upstream

Bell Food Group

Downstream



Disposal and recovery

Relevance

Food losses occur at all levels of the value chain from the field to the table. The majority of these losses occur in the downstream value chain and among consumers. However, food producers are also called upon to make efforts to avoid food losses. This applies in particular if, like the Bell Food Group, mainly fresh and highly perishable food is produced. The Bell Food Group can contribute here by avoiding production surpluses and excess stocks. However, there are many losses that cannot be prevented, including residual materials that are not suitable for consumption, such as preparatory waste or bones.

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



Management approach 2022–2026

- We take targeted measures to reduce or completely avoid waste in our production facilities.
- Our primary goal is to increase recovery, forwarding both organic and anorganic waste and residues as effectively as possible to a high-grade recovery process or, ideally, retaining it in the cycle.
- We consistently pursue the goal of avoiding waste disposal of any kind in landfills.
- Hazardous waste is always collected separately and transported and disposed of properly by a certified specialist company.
- We actively endeavour to develop a common understanding of food losses in our facilities and strive to reduce these losses continually throughout the Bell Food Group.

- In order to avoid food losses, we sell surplus products through factory outlets or in cooperation with innovative organisations such as «Too good to go», or we donate these to charitable organisations such as «Tischlein deck dich» and «Tafel».
- We actively endeavour to reduce food losses through targeted measures along the upstream and downstream supply chain. These include adaptation of the calibration requirements for fruit and vegetables and sensitising consumers with regard to use of the complete animal (nose to tail).
- We utilise environmentally compatible materials, with intensified use of recyclable or recycled materials and reduced material usage in packaging.
- We require that all important contracting partners have a waste management system.

SDGs



Partnerships & stakeholders:

United Against Waste (UAW)

The Bell Food Group combats food wastage through optimisation of its production processes. It is actively committed to the United Against Waste initiative through its subsidiary Hilcona.



www.united-against-waste.ch



Centravo

Centravo, in which the Bell Food Group has a share, specialises in the disposal, further processing and export of abattoir by-products.



www.centravo.ch

Activities 2022

Management of residual material and waste disposal

We attach great importance to strict requirement planning and process control in food production to minimise avoidable food losses. Overproduction due to ordering or planning uncertainties or process faults and quality defects are avoided if possible in this manner (see «Food waste» contribution, pages 26/27, and target 3.1). We try to sell part of this avoidable waste through our own factory outlets, particularly packaged and ready-to-eat products which are flawless but cannot be marketed, or they are sold at a reduced price or donated to charitable organisations such as «Tischlein deck dich», «Tafel», CARITAS markets and similar.

The disposal of waste or residual materials at our production locations is always subject to internal and external controls, particularly in the case of animal by-products. It is recycled or disposed of according to statutory provisions, depending on the risk level involved. Many waste and residual materials generated in our production facilities are a valuable source of raw materials and can be recycled or forwarded to a specific high-grade recovery process. We adhere to the principle of our own recovery cascade and waste hierarchy by prioritising avoidance and subsequently concentrating on reutilisation of materials, processing of animal feed, using materials to generate energy, composting and, ultimately, incineration. Location-specific disposal concepts and regular recording of recyclable materials collected separately and divided in the recovery process according to defined fractions and reutilisation methods are important components of our residual material and waste disposal management.

Simultaneously, we reduce material and raw material losses systematically with the aid of our internal «TopX» improvement management system and forward remaining residual materials to a higher grade recovery process.

Overall assessment 2022

In the context of our sustainability strategy (updated in 2021) for the period 2022 to 2026, the base year 2021 and the 2026 guide value derived from this applies to targets 3.1 to 3.3 (see table below).

The Bell Food Group already achieved a low level of operational food losses in the previous year. A further reduction on the previous year's level was recorded in the reporting year. This development has been evaluated as positive (see target 3.1). We are pursuing two different goals in the area of packaging in the current 2022 to 2026 strategy period (see target 3.2). On the one hand, there is the reduction of plastic consumption per product unit sold, which was lowered from 35 kg/t to 33 kg/t. There is also the increase in the proportion of recyclable end consumer packaging. This will be evaluated as a key figure for the first time as of the 2023 reporting year.

The absolute waste volume in the reporting year was 204 942 tonnes (previous year: 197 559 tonnes). This is equivalent to an increase of four percent. What is new is that the absolute waste volume, which was adapted retrospectively for 2021, is also systematically recorded for animal by-products (blood, fat, bones, etc.). When compared to 2021, the increase in the overall waste volume in 2022 can be traced back to factors such as the increase

Targets	Unit	2021	2022	Guide value 2026	Evaluation ¹
3.1 We are reducing operational food losses to less than 1 percent.	%	0.156	0.164	< 1 %	■
3.2 We are increasing the proportion of recyclable end consumer packaging to at least 50 percent.	%	n.a.	n.a.	50	■
We are reducing plastic consumption in our packaging by 15 percent per product unit sold.	kg/t	35	33	29	■
3.3 At least 90 percent of the material waste volume in our facilities is reused or recycled (material recovery quota).	%	84	85	90	■

¹ See inside cover page for key.

Sustainable packaging

Packaging is an important element of product protection in the food sector. To conserve resources and avoid waste, we optimise our packaging materials and promote packaging solutions which, in addition to product safety, also meet ecological requirements and contribute to the achievement of our goals in the areas of disposal and recycling.

Folding packaging

Bell Germany received the prestigious WorldStar Award for sustainable packaging innovation at the Global Packaging Awards. The flat, reclosable folding packaging consists of recyclable mono-material which, in contrast to packaging consisting of several plastics, is 93 percent recyclable. Recycling enables the achievement of an enclosed circular economy and reduces the consumption of natural resources. Simultaneously, the material provides reliable protection against deterioration and contributes to the avoidance of food losses.

↔ www.worldstar.org/winners_detail/2668/2022

RetortPouch Recyclable

Hilcona was honoured with the Swiss Packaging Award 2022 in the sustainability category for the RetortPouch Recyclable packaging solution. The packaging consists of a polypropylene-based mono-material and, consequently, can be recycled. Thanks to its excellent barrier properties, the packaging promotes a long shelf life, thus contributing to the reduction of food waste.

↔ www.svi-verpackung.ch/swiss-packaging-award-gewinner-2022

Reusable packaging instead of polystyrene

Fresh fish and seafood was previously delivered by Bell Switzerland in polystyrene transport boxes. The spring of 2022 saw the conversion to a sustainable solution in cooperation with the strategic partner Coop. The sensitive fish products have since been delivered to the supermarket in reusable packaging. Empty boxes are returned to Bell Switzerland where they are cleaned in a washing system and readied for the next assignment. According to the manufacturer, the reusable containers have a service life of ten years.

(+1 percent) in the production volume (see «Waste volume by type and disposal method» table, page 60).

On the other hand, goal attainment in the material recovery quota has developed positively and is on track (see target 3.3). The material recovery quota indicates the percentage or proportion of waste or residual materials added to a new material cycle through recycling or reuse.

85%

In 2022, the **recycling volume** could be increased by 5% (9 475t) compared to the previous year to a total recycling rate of 85% (173 749t).

Key figures

Waste volume by type and disposal method, page 60



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GRI Standard

3-3, 201-1, FP2



Sustainability Strategy 2022–2026:
4.1 to 4.7

Impact

Upstream

Bell Food Group

Downstream



Ecosystems

Relevance

Human beings have radically altered the environment almost everywhere on the planet, threatening biodiversity and many ecosystems. Intact ecosystems are, however, essential for our health, our quality of life and our food supply.

The Bell Food Group requires significant quantities of plant-based and animal raw materials such as meat, fish and seafood, fruit, vegetables and grains for its food production. De-

pending on production methods and locations, the procurement or cultivation of these raw materials can impact the environment. Examples of this include water consumption and land required for agriculture, the use of pesticides and fertilisers in terrestrial ecosystems, inadequate methods for catching fish, and overfishing in aquatic ecosystems. For this reason, the Bell Food Group invests in the protection of terrestrial and aquatic ecosystems and the promotion of sustainable agriculture.



Management approach 2022–2026

→ In order to protect endangered species, we reject animal and plant-based products from unacceptable sources and genetically modified food. Procurement of products of this kind is prohibited for our entire range.

→ We procure plant-based raw materials defined as critical, such as palm oil or soy, from deforestation-free and conversion-free sources and pursue the vision of zero deforestation and turf-free production by 2030.

→ We have set a fixed minimum standard for sustainable agriculture in the case of fruit and vegetables that is verified through a label or an independent body and which raw material suppliers are obliged to observe. This minimum standard must exceed standards in respective national legislation.

→ We are expanding our range of plant-based raw materials from biological and sustainable cultivation and products with a label for biological and sustainable agriculture.

→ We will be analysing the soy footprint of our most important products/raw materials by 2026. We promote soy from European or responsible cultivation and will forego the use of palm oil as a feed component in animal husbandry by 2030.

→ In order to protect aquatic ecosystems, we refuse to procure fish and seafood from heavily overfished sources and promote sources classified as «recommended» by the WWF or which have a recommended certificate.

→ We promote innovative projects that take sustainability aspects in fruit and vegetable cultivation into consideration, particularly in cooperation with our contract producers. We also wish to promote biodiversity through targeted measures.

→ We are committed to the creation of building standards with a focus on biodiversity and requirements for the use of open spaces/roof surfaces, etc.

→ We will promote alternative protein sources in livestock feeding through appropriate projects up until 2030.

SDGs



More than
99%

of our beef comes from deforestation-free and conversion-free sources.

72%

of our fish and seafood range is rated as «recommended» or «highly recommended» by the WWF.

63%

of fruit and vegetables procured is of a minimum standard for sustainable agricultural or higher.

99%

of all raw materials in 2022 came from Europe.

Activities 2022

Avoidance of deforestation

Our strategy for the procurement of critical raw materials such as palm oil, soy and meat aims to avoid deforestation. As is the case with palm oil and soy, we therefore insist on certification that ensures that raw materials come from sustainable sources and on traceability in the supply chain to procure products from deforestation-free areas. We work closely together with interest groups and are an active member of Soy Network Switzerland and the Donau Soja association, supporting the responsible cultivation of feed soy in countries of origin. We primarily procure soy for our food production from biological agriculture in Switzerland or Europe.

Agricultural production

The Bell Food Group is actively committed to sustainable agriculture and, in particular, can directly influence the cultivation of fruit and vegetables among its agricultural producers through integrated production at Hilcona and Eisberg. One example of this is the reduced use of chemically dressed seed in vegetable cultivation at Hilcona. The proportion of the cultivated area with untreated or organically dressed seed was increased last year to 85 percent. Hilcona also tested a GPS-controlled agricultural robot for bean cultivation in cooperation with the Swiss Future Farm. This automates and optimises the laborious process of hoeing and weeding, making weed control more efficient and reducing the use of pesticides.

Another ongoing project is the implementation of a monitoring system for the agricultural producers of our pea preserves. Our goal is to develop a combating strategy that protects the cultures better, thus reducing losses in the field. In addition, we are conducting a pilot project for yellow split pea production in cooperation with Swiss farmers for our meat alternatives manufactured in Switzerland. This project contributes to establishing and promoting yellow split pea production under the Swiss Made label (see report, page 22).

Furthermore, all agricultural contract producers from Hilcona and Eisberg were certified to 98 percent in 2022 according to the GlobalG.A.P./SwissG.A.P. certification system. Sustainable cultivation methods and environmentally friendly practices are promoted as a result, the use of pesticides and fertilisers minimised and, consequently, the commitment of the Bell Food Group to sustainable agriculture is clearly illustrated.

Range of products from sustainable and biological agriculture

The Bell Food Group strives to expand its range of sustainable and biological products (see target 4.1). An example of this is Hügli, one of the few companies in the food service sector in Europe to offer a comprehensive range of organic convenience products.

Partnerships & stakeholders:

Soy Network Switzerland/Donau Soja



www.sojanetzwerk.ch
www.donausoja.org

WWF Seafood Group



www.wwf.ch/de/partner/partnerschaft-coop-genossenschaft-2021



Mosa Meat

The Bell Food Group is an important partner of and investor in Mosa Meat, the innovative Dutch start-up that has established itself as the global leader in the area of cultured meat production.



www.mosameat.com



Swissmill (Zoï project)



www.swissmill.ch/projekt-zoi

Range of products from sustainable fishing/fish farming

The Bell Food Group is committed to the preservation of fish stocks and sustainable fishing methods, and has been a member of the WWF Seafood Group since 2010. In the context of an agreement with the WWF, the Group has pledged not to offer any heavily overfished species and to continually increase the proportion of recommended and highly recommended labels according to the WWF rating. The Bell Food Group once again recorded significant progress in terms of the sustainability of its fish and seafood range in the 2022 reporting year. Examples such as the transition to ASC-certified gilt-head bream, MSC-certified whiting and Fair Trade- and MSC-certified tuna illustrates the commitment of the company to sustainable fishing/fish farming.

Meat alternatives and plant-based innovations

The Hilcona start-up «The Green Mountain» specialises in plant-based meat alternatives and offers over 100 vegan products. It received the PETA Food Award 2022 for its imitation beef filet, a vegan innovation. The PETA Food Award is a distinction from the PETA organisation (People for the Ethical Treatment of Animals) for enterprises that manufacture animal-friendly and vegan products.

Promotion of alternative sources of protein in livestock feeding

We are currently working closely with the Zoï project from Swissmill, the leading Swiss flour mill that is committed to upcycling. The Zoï project specialises in exploiting domestic side streams effectively to produce natural proteins, fibres, healthy fats and essential nutrients for sustainable nutrition in Switzerland. Valuable resources which would otherwise remain unused can be optimally exploited through this innovative method. As a partner, we support this project by acting as an intermediary along the value chain for livestock. This enables us to obtain the necessary expertise to prepare any possible integration in our own value chain in future.

The Bell Food Group is also committed to reusing animal by-products from pigs and poultry in animal feed to close the resource cycle and further optimise the consumption of resources. It is essential that animal proteins not be fed to the same animal species in this context, and material flows must be strictly separated.

Ecology at our locations

The Bell Food Group is committed to achieving a natural outside area design so as to also promote the ecosystems and, consequently, biodiversity at our locations. A guideline created in 2022 provides all the plants in the Group with recommendations for the planting of wild-flower meadows or calcareous grasslands, hedges, trees and green flat roofs, the creation of dry stone walls, rock fragment piles, parking spaces and bicycle stands and the establishment of bee colonies and insect hotels.

Overall assessment 2022

2022 saw the Bell Food Group fail to achieve its goal of maintaining a consistent share of products with a label/certification in the total sales volume (see target 4.1 and «Sales revenue with label/certification» table, page 61). This was primarily due to a fall in consumption of sustainable and biological products during the COVID-19 pandemic, which was still noticeable in 2022. However, we did succeed in increasing the proportion of fruit and vegetables with a minimum standard (see target 4.2). We will continue our efforts to increase this proportion in order to achieve our target by 2026. This means that we will need to improve the system assessment internally and examine the transition to standards. As some exotic plant-based raw materials are only available outside Europe and, despite seasonal fluctuations, the year-round availability of our products for our customers must be assured, the procurement of fruit and vegetables outside Europe remains essential. It currently accounts for 16 percent of our total procurement volume.



Integrated contracted production in the area of crop production at Hilcona and Eisberg*

Eisberg:

→ Support of salad and vegetable producers in implementing standards for good agricultural practice (e.g. GlobalG.A.P.).
Eisberg AG also supports certification financially in the first two years.

Hilcona:

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

* Integrated contracted production is more deeply institutionalised at Hilcona through the so-called Hilcona Agrar than at Eisberg.

In order to enhance our sustainable fishing aspiration, only fish and seafood rated as «recommended» or «highly recommended» by the WWF are accepted as of 2022. The proportion was not calculated retroactively for 2021. It is also our goal to ensure that, by 2026, a maximum of one percent of the fish and seafood procured is rated as «not recommended» by the WWF. This target was just narrowly missed in 2022 (see target 4.3).

A new development in the 2022–2026 strategy period was our decision to only accept organically and RSPO-certified palm oil rated as identity preserved and segregated, thus ensuring complete traceability. The increased level of ambition when compared to the previous year (2021) means that we began in 2022 at a lower level (see 4.4). In addition, we are in the process of eliminating palm oil from our recipes and then only procuring palm oil certified by RSPO or Bio Suisse if, from a culinary or technological point of view, recipe modifications of this nature prove impossible.

We work closely in Switzerland with Soy Network Switzerland to achieve the goal of using sustainable soy in animal feed that is not associated with a deforestation risk. We mainly import responsibly cultivated soy for feed from Europe through this network and have already reached a proportion of 87 percent for Bell Switzerland. However, implementation of this goal is difficult in the case of soy for feed used in the production of meat and meat products outside Switzerland. Appropriate sector-wide solutions, such as those offered by Soy Network Switzerland, are still unavailable in many regions. Consequently, we rely on new and strong collaborations and solutions within the sector to achieve further progress. We have to date only achieved a proportion of 45 percent soy in animal feed originating from deforestation-free areas for the Bell Food Group (see target 4.5).

More than 90 percent of all Bell Food Group beef is procured in the Bell Switzerland business area, with approximately 10 percent imported from overseas. The proportion of imports from critical destinations without certification is currently less than 1 percent (see target 4.6). This beef is obtained from potentially high-risk regions such as the Amazon and Cerrado in Brazil, the Gran Chaco in Paraguay, Argentina and Eastern Australia. It is subject to sustainability control for inspection and assessment purposes.

The Bell Food Group has set itself the goal of managing sustainability opportunities and threats in its supply chains through transparency and traceability. Data such as the origin, the volume processed, certifications of raw materials and the obligations of our business partners regarding the avoidance of deforestation is recorded for this purpose and evaluated through the 4.7 key figure.

Key figures

- Procurement of raw materials with label/certification, page 61
- Sales revenue with label/certification, page 61

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Targets	Unit	2021	2022	Guide value 2026	Evaluation ¹
4.1 We are maintaining sales with product labels for organic agriculture, animal husbandry and fish farming at CHF 370 million.	mCHF	376	363	370	■
We are maintaining sales with product labels for sustainable agriculture, animal husbandry and fishing at CHF 1 100 million.	mCHF	1 236	1 135	1 100	■
4.2 95 percent of fruit and vegetables procured is of a minimum standard for sustainable agricultural or higher.	%	63	73	95	■
100 percent of fruit and vegetables procured outside Europe is of a minimum standard for sustainable agricultural or higher.	%	not recorded	38	100	■
4.3 72 percent of our fish and seafood range is rated as «recommended» or «highly recommended» by the WWF.	%	not recorded	54	72	■
Less than 1 percent of our fish and seafood range is rated as «not recommended» or poorer by the WWF.	%	not recorded	1.14	< 1%	■
4.4 100 percent of our palm oil is obtained from deforestation-free and conversion-free sources.	%	100	66.4	100	■
4.5 At least 50 percent of our soy in feed used in integrated poultry production or in our supply chain for meat and meat products from Europe is obtained from deforestation-free and conversion-free sources.	%	not recorded	45	50	■
4.4 We maintain the proportion of beef from deforestation-free and conversion-free sources at Bell Switzerland at 99 percent.	%	not recorded	99.16	99.00	■
4.7 75 percent of the raw materials used by us are traceable along the entire supply chain.	%	not recorded	80	75	■

¹ See inside cover page for key.

Sustainable meat consumption/ Avoidance of critical products

Raw materials from sustainable sources

The Bell Food Group has set itself strict targets for the purchase of plant-based raw materials rated as critical. For example, the company has set itself the goal of procuring palm oil and soy exclusively from deforestation-free and conversion-free sources by 2030. This means that these raw materials are cultivated in agricultural areas that have not been created through forest clearance.

However, Hubers Landhendl has shown that it is possible to dispense completely with the use of palm oil in many cases. The poultry specialist now uses rapeseed oil in many of its marinades and, as a result, succeeded in halving palm oil consumption from 2021 to 2022. The conversion process continues, and the marinades will be completely free of palm oil in the near future.

In addition, the Bell Food Group is committed to the use of soy for feed from Europe instead of South America. Hubers Landhendl is also setting a good example in this respect. The company uses soy procured exclusively from countries such as Serbia, Ukraine, Italy and Germany for broiler farming. Brazilian soy is only used where there are shortages in the European supply chain. However, it is imperative that this be certified according to the ProTerra standard and not genetically modified.

Key figures:

50%

By 2026, 50 percent of soy in feed for poultry production will be from deforestation-free and conversion-free sources

By

2026

palm oil will be exclusively from deforestation-free and conversion-free sources

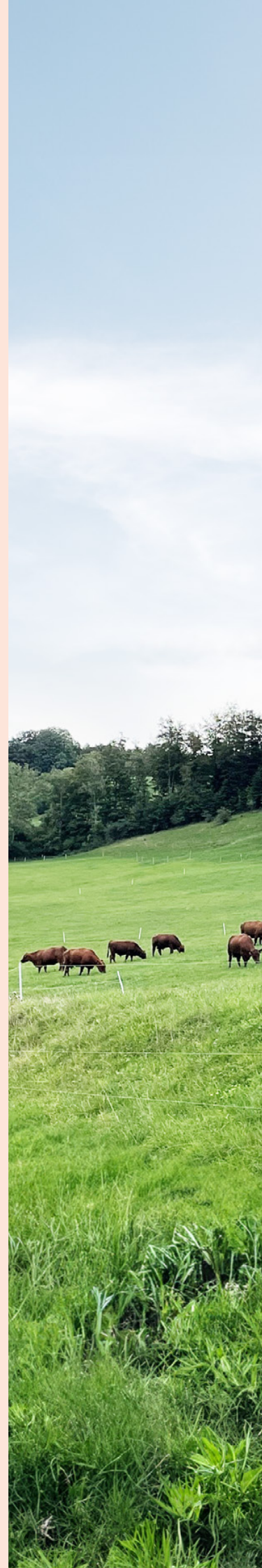
Since

2017

we have been an active member of Soy Network Switzerland

Vanilla and cocoa from fair trade cultivation

The Hügli brand Vogeley supports fair cultivation conditions in countries of origin through its transition to fair trade cocoa and vanilla for mousse au chocolat (chocolate mousse) and vanilla sauce. This seal ensures among other things that farmers receive a living income and child labour is prohibited. Further Vogeley products such as mousse au chocolat blanc (white chocolate mousse) should follow this example over the course of this year.



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For cows with lower stress

The stockmanship method stands for gentle handling of cattle, the aim being to ensure that cattle experience as little stress as possible. The aim is to avoid startling and scaring the animals while handling them calmly and with respect. Bud Williams developed this method in the 1930s in the United States.

September 2022 saw employees in the Bell Switzerland abattoir in Oensingen gaining an insight into this technique at a training seminar on a farm held in cooperation with cantonal authorities. They learnt over two days how to herd, sort out and load cattle in this low-stress manner while, simultaneously, gaining valuable incentives for the handling of animals during their working day.

Individual aspects of this method are also included in future projects planned by Bell with partners such as Coop, FIBL and Mutterkuh Schweiz. Cattle should, for example, be familiarised with passing through chutes at an early stage in home businesses to prepare them for the procedures in the abattoir. As the largest food manufacturer with its own slaughtering and a broad range of meat, animal welfare is a central concern of the Bell Food Group.

Key figures:

100%

By 2026, 100 percent of our facilities in integrated poultry production will have a systematic analysis of animal welfare parameters.



Animal welfare



GRI Standard

3-3, 201-1, FP2, FP9, FP12, FP13



Sustainability Strategy 2022–2026:
Targets 5.1 to 5.4

Impact

Upstream

Bell Food Group

Downstream



Relevance

The Bell Food Group uses animal raw materials, particularly meat, as its most important raw materials. Almost 100 percent is used in the Bell Switzerland and Bell International business areas. The majority of the volume of fish and seafood procured (over 98 percent) is used at Bell Switzerland. Animal raw materials are mainly used as components rather than purely meat products in the Hügli, Eisberg and Hilcona business areas. Around three-quarters of the sales revenue of the Bell Food Group comes from the processing of animal products.

Animal husbandry, feed, medication (e.g. the use of antibiotics), transportation and slaughtering of animals are all animal welfare issues found along the entire value chain in the Bell Food Group. In particular, we have the possibility to influence animal welfare directly during the slaughtering process in the Bell Switzerland, Hubers Landhendl and Süddeutsche Truthahn AG subsidiaries, which have their own abattoirs. The Bell Food Group can also influence animal welfare issues in the upstream value chain through integrated poultry production in Switzerland, Austria and Germany.



Management approach 2022–2026

→ We are committed to the observance of international biodiversity conventions and reject inhumane animal husbandry, transportation and slaughtering. We reject products from unacceptable sources included on our **⇒ DON'Ts list**.

→ We procure critical animal raw materials such as meat, milk and dairy products, egg and egg products, fish and seafood with a minimum standard for animal welfare or ecology that raw material suppliers are obliged to observe.

→ We are expanding our range of animal raw materials and products from operations with sustainable animal husbandry or a product label for improved animal welfare.

→ We attach particular importance to husbandry conditions in agricultural production operations. This applies in particular to our contracted producers in integrated poultry production where, for example, we can directly influence them through annual inspections of the poultry consulting service.

→ Our abattoirs are monitored through internal and external animal welfare inspection bodies.

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

→ We ensure that our employees in positions of relevance to animal protection in the abattoir and our live animal transport companies receive specific technical training and undergo recurring advanced training to ensure humane transportation and humane slaughtering.

→ We ensure transparency and traceability with regard to animal raw materials used along the supply chain.

→ We are committed to the promotion of animal health through preventive measures and only use antibiotics correctly and in justified cases.

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SDGs

Although animal welfare is not explicitly mentioned in the United Nations Sustainable Development Goals, it plays an important role as a core element of sustainable nutrition and, consequently, contributes indirectly to several sustainability goals of the United Nations.

Partnerships & stakeholders:

IP-Suisse



www.ipsuisse.ch



MUTTERKUH SCHWEIZ
VACHE MÈRE SUISSE
VACCA MADRE SVIZZERA
VATGA MAMMA SVIZRA

Mutterkuh Schweiz



www.mutterkuh.ch

Schweizer Tierschutz STS



www.kontrolldienst-sts.ch/de/schlachthofaudits



Verein Simmentaler Original



www.simmentaler-original.ch/de/ueber-uns/die-partner

bsi Schwarzenbek



www.bsi-schwarzenbek.de

Activities 2022

Agricultural production

The Food Group continues to actively support animal welfare in 2022 in its value chain. We work closely with our producers for this purpose, particularly in integrated poultry production at Bell Switzerland and at Hubers Landhendl and Süddeutsche Truthahn AG. We support farmers during implementation of animal welfare requirements and participate in programmes for improving animal health.

One example of our commitment to animal welfare is our cooperation with the Mutterkuh Schweiz and Simmentaler Original associations. The «Mutterkuh Schweiz» association promotes humane suckler cow husbandry and the manufacture of high-quality beef and veal products. Beef and veal from suckler cow husbandry are available under the «Natura-Beef» and «Natura-Veal» brands in Swiss retailers and wholesalers. Bell Switzerland is committed through its involvement in the «Simmentaler Original» association to the support of the dual-purpose Simmental cattle breed. These meat and milk/dairy products are also primarily available in Swiss retailers and wholesalers.

Animal welfare in abattoirs

We continually endeavour to achieve improvements in animal welfare in our abattoirs and, with this in mind, continue to promote the realisation of the new cattle slaughterhouse at the Oensingen location in Switzerland in 2022. This is due to be completed by 2025. In addition to hygiene, productivity and sustainability, this modernised infrastructure will achieve considerable advances in the area of animal welfare.

Further information on animal welfare in our abattoirs is available under «Animal welfare in own production», page 41.

Overall assessment 2022

The Bell Food Group sets great store on a sustainable product range. We reject products that, from a sustainability point of view, are regarded as critical and indicate these in our DON'Ts list. These particularly include fish and seafood regarded as heavily overfished or which are associated with environmentally harmful practices, as indicated in the WWF «hands off» rating (see WWF Seafood Guide).

In the course of annual updating of the WWF rating of fish and seafood, we once again reviewed the assessment grading of the entire fish and seafood range in 2022 («highly recommended», «recommended», «acceptable», «not recommended», «hands off»). This resulted in residual volumes that have been downgraded to the «hands off» rating by the WWF. Although an internal directive means that such products must be removed from the range within a year, this could not be completely implemented. In addition, non-perishable tinned fish and blended products with fish components were examined for the first time with regard to their WWF rating, leading to an increase in the overall range of fish and seafood assessed. As a consequence, the volume of products that could not be discontinued within a year as required by the WWF «hands off» rating also grew. These two factors meant that target 5.1 was not achieved, as illustrated in the table below.

As one of the largest organic poultry producers in Europe, the Bell Food Group increased its range of poultry from particularly animal-friendly husbandry last year. Hubers Landhendl in particular saw an increase of 14 percent in the production of organic poultry. Expansion of the organic range at Bell France and enlargement of the range through the addition of organic products and products with animal welfare certification at Bell Germany contributed greatly to the promotion of animal welfare pursuant to sustainability target 5.2 (see target

5.2 above). Despite a slight drop in the procurement of animal raw materials with animal welfare product labels at Bell Switzerland (see target 5.2 below), the trend for the entire Bell Food Group is positive, because the proportion of main animal raw materials used (fish and seafood, eggs and egg products, milk and dairy products, meat and meat products) with a label/certification has increased overall (see «Procurement volume of raw materials with label/certification» table, page 62).

The Bell Food Group operates its own abattoirs and cutting plants through its subsidiaries Bell Switzerland, Hubers Landhendl and Süddeutsche Truthahn AG. We have a direct influence on animal welfare in these through the choice of the transport, stunning and slaughter processes. The Bell Food Group relies on independent inspection bodies such as Swiss Animal Protection (SAP) and bsi Schwarzenbek to ensure that our high standards are observed. During the unannounced inspection conducted by the SAP in the reporting year, Bell Switzerland received a «good» rating for beef slaughtering at the Oensingen location and a «very good» rating for pork slaughtering at the Basel location (see target 5.5 and assessment of abattoir audits on the website of Swiss Animal Protection [SAP]).

All Bell Food Group poultry-fattening farms are integrated in an antibiotic monitoring system. This system is overseen by the Austrian «Österreichische Qualitätsgeflügelvereinigung (QGV)» association for quality poultry in the case of Hubers Landhendl, by VetProof in the case of Süddeutsche Truthahn AG and, in the case of Bell Switzerland, by its own health service. In addition to monitoring during poultry rearing, we also conduct our own and official residue inspections for antibiotics in all meat-processing facilities. No positive results were obtained in the reporting year.

Bell Food Group poultry abattoirs assess the birds during slaughtering according to a variety of animal welfare parameters, including feet ball and spur changes, or losses during the fattening period. Thanks to these evaluations, measures can be introduced directly by the consulting and health service in facilities for integrated poultry production, or inspection campaigns can be organised appropriately (see target 5.4).

61%

of animals slaughtered in our own abattoirs in Switzerland have a **label/certification for animal welfare**. The level is 45% in the entire Bell Food Group.



Key figures

«Procurement volume of raw materials with label/certification», page 61

«Sales revenue with label/certification», page 61

«Quantity and proportion of slaughtered animals with label/certification», page 62

Targets	Unit	2021	2022	Guide value 2026	Evaluation ¹
5.1 We do not procure any products defined by us as prohibited.	t	6.26	17.56	0	■
5.2 37 percent of animal raw materials and products are certified with an animal welfare product label.	%	30	34	37	■
60 percent of animal raw materials and products at Bell Switzerland are certified with an animal welfare product label.	%	56	53	60	■
5.3 We are increasing the procurement volume for eggs with at least one minimum standard for animal welfare or higher to 100 percent.	%	92	92	100	■
5.4 100 percent of our facilities in integrated poultry production have a systematic analysis of animal welfare parameters.	qualitative	(see information in chapter)			■
100 percent of our facilities in integrated poultry production have an antibiotics monitoring system.	qualitative	(see information in chapter)			■
5.5 Regular audits are conducted through external animal welfare inspection bodies to ensure that the Bell Food Group's own abattoirs observe high animal protection standards.	audited facilities/year	1	3	3-5	■

¹ See inside cover page for key.

Animal welfare in own production



Integrated poultry production*

- Support and aid of farmers and producers in different areas such as questions relating to animal husbandry, animal welfare and animal health, feed, animal shed construction and general rearing management of broilers through consulting and health service.
- Organisation and realisation of animal transports at Hubers Landhendl and Süddeutsche Truthahn AG.
- Long-term development and maintenance of producer base (support, advice, administration).
- Fair contractual conditions through purchase agreements and an information exchange with the producer association.



Transportation and delivery

- Safe transportation environment and transportation durations kept as short as possible to avoid too much stress for the animals.
- Transportation by trained professionals that handle the animals in a calm manner.
- Live animal inspection by independent official veterinarians when the animals are unloaded.
- Additional air conditioning in the waiting houses.



Slaughtering process**

- Adequate anaesthetisation is not only a legal requirement, but also a top priority for the Bell Food Group. The Bell Food Group employs anaesthetising technologies and methods that meet the highest practical standards.
- All employees who have contact with living animals during their work receive appropriate animal welfare training. Only trained personnel may work with living animals.
- Each facility has an animal welfare officer who receives regular training.
- Video surveillance in all areas where work is performed with living animals.

Independent controls

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

* Only applies to integrated agriculture in the area of poultry production in Bell Switzerland and Hubers Landhendl/Süddeutsche Truthahn AG business units.

** The Bell Food Group's own slaughtering operations are limited to the Bell Switzerland business area and Hubers/Süddeutsche Truthahn AG (Bell International business area). While Bell Switzerland slaughters a variety of animal species, Hubers Landhendl/Süddeutsche Truthahn AG only slaughter poultry.

Social responsibility

The Bell Food Group is aware of its responsibility towards its employees, its customers and society as a whole. An active, social and sustainable commitment is not only anchored in the company's values, but is also an important contributing factor towards company success.

The Bell Food Group attaches prime importance to the production of high-quality, enjoyable, healthy and safe products. The company places enormous value on both food safety and the safety of its employees in this respect. To ensure that employees remain healthy and motivated, the company is specifically invested in occupational safety and the protection of health, and endeavours to provide good employment conditions.

The social responsibility of the Bell Food Group extends to two strategic fields of action: employment conditions and health and safety in the workplace. Ambitions, goals and management approaches in the area of social responsibility are described in the following chapters, where additional information on the measures taken is also provided.

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Employment conditions



GRI Standard

3-3, 401-1, 404-1, 405-1, 414-1



Sustainability Strategy 2022–2026:
7.1 to 7.7

Impact

Upstream

Bell Food Group

Downstream



Relevance

The international Bell Food Group is a dynamic food producer with regional roots. As a responsible employer, the company promotes the personal development of its employees. People take centre stage, along with their individual skills, needs and ambitions. Attractive, modern

employment conditions are a fundamental prerequisite for this. We work constantly to improve the working conditions of our employees so as to attract qualified and motivated employees. This is essential, as the recruiting of skilled workers remains a major challenge.



Management approach 2022–2026

→ Both in its own facilities and the supply chain, the Bell Food Group is committed to the basic principles and core labour standards of the International Labour Organization (ILO) and respect for fundamental human rights.

→ We take responsibility for the protection of human rights in the supply chain and monitoring of compliance through recognised social standards and certificates (e.g. BSCI, Sedex Members Ethical Trade Audit) for high-risk suppliers.

→ The Bell Food Group is actively involved in the promotion of equal pay for men and women and the improvement of pay transparency within the company. Moreover, its goal is to provide country-specific wages in line with the market and create socially responsible employment conditions. The Bell Food Group attaches great importance to close cooperation with social partners in the context of collective labour agreements (CLA) or collective bargaining agreements to achieve these goals.

→ We promote the implementation of a collectively agreed or country-specific fair minimum wage for service contract employees within the Bell Food Group.

→ We take measures to improve attractive working conditions and remuneration systems to keep the turnover of skilled workers low and retain talent.

→ We focus on the development and promotion of our internal managers to improve talent management within the Group and between different areas. In addition, we are expanding our training and further education opportunities, particularly in the digital area.

→ The Bell Food Group is actively involved in vocational training and provides apprenticeships.

→ We promote basic democratic values and freedom of expression on corporate issues among our employees through employee representative bodies and regular employee surveys.

SDGs



E-learning sustainability

The introduction of the «Sustainability» e-learning programme was postponed until early 2023, as contents needed to be adapted slightly and translated into all eleven languages in the Bell Food Group. There is therefore nothing more to hinder a roll-out of online training and education throughout the Group. The «Sustainability» e-learning programme is an initial learning path that will be offered in all Group languages.



TopX Academy

The TopX Academy offers training courses for employees to prepare them for their role in the «TopX» improvement management system. The course includes the required knowledge for holding shop floor meetings to actively involve employees in the TopX change process. Relevant issues were identified for the TopX Academy in the reporting year and ordered according to priority. In addition, onboarding of the Training Manager for the TopX Academy took place in the same year.

Activities 2022

Personnel recruiting

In the Best Recruiters study, Bell Switzerland and Hilcona gained podium positions in the Food and Consumer Goods business categories for the third time in succession. The study analyses more than 1 000 major enterprises each year in the DACH region (Germany/Austria/Switzerland) on the basis of over 200 individual criteria that range from the career website and usability of online job advertisements to dealing with job applicants and applications. These podium positions reflect the commitment of the Bell Food Group to making the recruitment process as pleasant and targeted as possible for potential new employees and to adapting continually to a dynamic labour market and the changing needs of candidates.

Vocational training and trainee programmes

With 14 different apprenticeships, the Bell Food Group is a significant training company. Whether in production, administration or technology, the Group offers young entrants an extremely diverse range of training options. Those interested can spend an entire day getting to know their desired profession better at the Career Exploration Day (BERK) at Bell Switzerland.

The «Created by our Apprentices» label initiated in 2021 was successfully continued in 2022. The Super Griller and Chicken Griller sausages developed by apprentice meat specialists at Bell Switzerland were listed in numerous Coop sales outlets during the barbecue season. Bell Switzerland is also breaking new ground in the training of young talent with the takeover of a local butcher's shop near our Oensingen location. The butcher's shop will be operated as a training centre as of mid-2023 with a focus on apprentice meat specialists.

Training and further education

Diverse internal courses for further training and education are offered in the Bell Food Group. Bell Switzerland and Eisberg Switzerland offer training that includes language courses for German and French. These aim to improve language skills for everyday working life. Employees who are unable to participate personally in language courses can avail themselves of a range of different digital language options. Their expenses are reimbursed annually by the company up to a maximum amount for each person.

Employment conditions

The fact that the term «workplace» has taken on a new flexibility in the office world was demonstrated most recently by the COVID-19 pandemic. The workplace is wherever one happens to be. The «Modern Workplace» project was launched in 2022 to strengthen digital and Group-wide cooperation, and Microsoft 365 was introduced in almost all business areas. Group-wide communication should be given a digital boost in 2023 under the motto «Let's simplify teamwork». For the first time, all employees will come together on a common digital communications platform with the introduction of the «my Bell Food Group» employee app.

Diversity

With 12 283 employees, the Bell Food Group is a company embodying enormous diversity, with people from over 100 nations ranging from Jasionka, a village near Lublin in Poland, to Sri Lanka. The issue of diversity was also addressed in 2022 at the Bell Food Group Management Workshop, and a diversity & inclusion strategy was developed. The goal of this strategy is to increase the proportion of women in middle and upper management positions.

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Responsibility in the supply chain

A Supplier Code was introduced in the reporting year which must be observed by all Bell Food Group suppliers. It includes principles and requirements regarding their responsibility towards society, the environment and human beings. Moreover, the Bell Food Group has drafted a Declaration of Principle regarding human rights valid throughout the Group and, consequently, has made a clear commitment to the protection of human rights and the environment. This ensures that all areas of the Group understand their own responsibility and their duty to implement these principles on a daily basis. From 2024, companies in the Bell Food Group that are based in Germany will also be required by law to implement the requirements of the Act on Corporate Due Diligence Obligations in Supply Chains (Lieferkettensorgfaltspflichtengesetz). Because of the existence of

similar laws in certain EU countries and future EU legislation, the aim is to implement the Act on Corporate Due Diligence Obligations in Supply Chains uniformly throughout the Group (see target 7.1, page 51). The risk analysis regarding human rights in the supply chain begun in 2021 in cooperation with the ELEVATE consulting agency was completed in the reporting year.

Strategic focus

The Bell Food Group's HR strategy was revised and adopted in the reporting year. In addition to optimising recruitment and process quality, the promotion of corporate culture and further development of the HR organisation will see an even greater focus on employees in future. The objective of the Bell Food Group is to be the most attractive employer in its relevant sector at all locations, thus countering the shortage of skilled personnel.

Overall assessment 2022

The proportion of women at function levels 0–3 was 11.8 percent on 31 December 2022. This corresponds to a reduction of 1.4 percent on the previous year (see target 7.3, page 51).

The Bell Food Group has set itself the goal of increasing the proportion of women at function levels 0–3 to 20 percent by the end of 2026. The Management Workshop, a support program for top Bell Food Group junior specialists, has also developed a diversity & inclusion strategy and appropriate measures.

The Bell Food Group offered a total of 15 basic training courses and three dual study programmes in 2022. The number of employees that completed a basic training course in the Bell Food Group was 165, representing a slight increase on the previous year. In addition, 73 percent of qualified apprentices were offered continued employment (see target 7.4, page 51 and «Training/Further education» table, page 63).

Fig. HR Strategy 2026+ fields of action



The turnover rate of employees earning a monthly salary was 20.2 percent in 2022 (previous year: 16.4 percent; see «Number of employees and employee turnover» table, page 63). The turnover rate was, inter alia, higher in 2022 because more fixed-term contracts expired. There was also a small increase in employees indicating that they were «Leaving the labour market» for reasons such as going on pension, caring for children or further education. The issue of employee retention was recorded in the HR Strategy 2026+ developed in the reporting year as one of six central fields of action (see image, page 50).

The Bell Food Group has set itself the goal of filling 60 percent of the management positions at function levels 0–3 with its own employees. In the reporting year, 58.2 percent of management positions were filled internally (see target 7.6).

The assessment of collectively agreed or country-specific minimum wages in the case of service contract employees was conducted qualitatively. Due to legal requirements, the proportion of service contract employees in Germany at Süttag was reduced.

Every employee of the Bell Food Group has, on average, completed 1.9 education or training days. The promotion of training and further education is newly anchored as a strategic objective in the Sustainability Strategy 2022–2026 and will be qualitatively surveyed in future (see target 7.7).

On 31 December 2021, 81 percent of employees of the Bell Food Group were covered by a collective labour agreement or collective bargaining agreement. This represents an increase of 4 percent over the previous year (see «Collective labour agreement/collective bargaining agreement» table, page 64).



Key figures

«Number of employees and employee turnover», page 63

«Training and further education», page 63

«Collective labour agreement/collective bargaining agreement», page 64

«Employment contract and employment type», page 64

Targets	Unit	2021	2022	Guide value 2026	Evaluation ¹
7.1 100 percent of our direct suppliers (1st tier) with a high social risk have a valid social standard audit/certificate.	%	not recorded	not recorded	100	■
75 percent of our suppliers (1st tier to nth tier) whose last value-adding processing step is associated with a high social risk have a valid social standard audit/certificate.	%	not recorded	not recorded	75	■
7.2 All service contract employees have a collectively agreed or country-specific fair minimum wage and fair employment conditions.	qualitative	(see information in chapter)			■
7.3 The proportion of women we have in senior management positions is at least 20 percent.	%	13.2	11.8	20	■
7.4 We offer a training position to at least 150 people every year.	people	157	165	150	■
We continue to employ at least 70 percent of our apprentices in our facilities after they have completed their training.	%	76.5	72.7	70	■
7.5 We keep our turnover of employees earning a monthly salary low at a maximum of 10 percent.	%	25.5	33.7	10	■
7.6 We fill 60 percent of our management positions through our own employees.	%	not recorded	58.3	60	■
7.7 All employees complete at least one training or further education measure per annum, while management staff complete two.	%	not recorded	not recorded	100	■

¹ See inside cover page for key.

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Social commitment – Minor deeds with a major impact

The Bell Food Group is committed to good causes through company activities in the neighbourhood or in crisis zones. 2022 saw the company once again supporting numerous cultural and social events, organisations and associations through sponsoring and donations. Numerous minor commitments of the Bell Food Group demonstrate how important its social commitment is.



Giving pleasure to families in need

For the fourth time, Hilcona apprentices packed food packages for needy families. A total of around 3 000 donation boxes were filled with non-perishable food in December and sealed with Christmas greetings. The packages were distributed through local aid organisations to needy families in Orbe and Bad Wünnenberg and the Ruhr district in Germany. The idea behind this initiative was born in cooperation with the apprentices.

3 000

A total of around 3 000 donation boxes were filled with non-perishable food in December.



Fundraising campaign to mark International Breast Cancer Month

For the second time, Eisberg Hungary offered the «Pink Mix» salad product for a breast cancer charity campaign in October. Part of the proceeds from the sale of every salad mix package was donated to breast cancer initiatives and the Hungarian Mellrákinfo association that helps sufferers.

Donation campaign for people in Ukraine

Bell Poland participated in a donation campaign for people in Ukraine, which was organised by a logistical services provider. The company provided support here with products from its production location in Niépolicz (Poland).



Climate project in Malawi improves living conditions

Hügli, the manufacturer of convenience products, including Natuco brand products, is involved in social activities. A climate project in Malawi sees Hügli campaigning for safe access to drinking water and more climate-friendly cooking stoves, thus reducing CO₂ emissions and improving living conditions for people living in Malawi.



Serving a hearty meal

Bell Switzerland supports a variety of charitable organisations at its headquarters in Basel. These include «Treffpunkt Glaibasel» which, on a daily basis, provides people in need with meals, clothing and assistance in coping with everyday problems. Bell Switzerland business area management takes charge of the kitchen service twice a year and cooks for those in need.

Health and safety in the workplace



GRI Standard

3-3, 403-1, 403-2, 403-4, 403-5, 403-6, 403-8



Sustainability Strategy 2022–2026: Targets 6.1 to 6.2

Impact

Upstream

Bell Food Group

Downstream



Relevance

Employees of the Bell Food Group working in food production are frequently subject to physical stress, and this can increase the risk of accidents and injuries. A safe workplace contributes to reducing the risk of injury and illness, minimising absences, optimising work processes and, consequently, improving productivity. Investments in safety in the workplace save money in the long term, as accidents and cases of illness are reduced.

Health protection in the workplace is equally important, as it promotes a feeling of well-being among employees and enhances their satisfaction and motivation. Companies that give equal consideration to occupational health and safety are attractive for talented professionals and help to retain employees. In addition, companies are legally obliged to care for the health and safety of their employees.



Management approach 2022–2026

→ Operational health management has been introduced and sets uniform minimum standards. There are plans to expand it to all locations.

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

→ The implementation of preventive measures for occupational safety in production is systematically promoted to continually improve the accident rate. We receive assistance in this respect from important partners such as the Swiss National Accident Insurance Fund (Suva) and the German Employer's Liability Insurance Association for the Food and Catering Industry (BGN) in the form of prevention programmes and information.

→ Regular training and sensitising measures are held regularly for all employees in the areas of health protection, ergonomics, occupational safety, hygiene and the emergency response organisation. These training measures are individually adapted to specific requirements, local production processes, technologies, equipment and machinery.

→ Company health and occupational safety management shall be monitored regularly through employee surveys and developed further in the coming years up to 2026.

→ Machinery, plant and workplaces are examined for safety deficiencies, potential hazards and their ergonomic aspects prior to installation and commissioning.

→ Employees in all production locations are equipped with protective equipment, work and safety clothing, hearing protection and ergonomic aids such as workplace mats. The correct use of this safety equipment is checked and training in its use is provided.

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7.9%

The **absence rate** in 2021 was 7.9 percent and thus lower than in the previous year (previous year: 7.0 percent).



Key figures

«Occupational health and safety», page 65

Activities 2022

Management system for occupational health and safety

Responsibilities in the area of occupational health and safety were reviewed and redefined in the reporting year. The responsibility for goal attainment and the implementation of defined measures in the area of health protection now lies with HR managers and at a higher level with the Head of Human Resources of the Bell Food Group. Overall responsibility for occupational safety within the Bell Food Group lies with the respective business and area managers. All locations have an occupational health and safety concept that meets all statutory requirements as a minimum. Following the reassessment in 2022, the Bell Switzerland business area will bear the externally audited «Friendly Work Space» label awarded by Health Promotion Switzerland (Gesundheitsförderung Schweiz) for a further three years. In addition to Bell Switzerland, Hilcona also bears this recognised label for operational health management. Bell Germany is preparing for the introduction of a management system for health and safety certified according to ISO 45001 in the reporting year. Implementation is planned for 2023.

Risk assessment, inspections and training

As an employer, the Bell Food Group assumes responsibility for the health and safety of its employees in all working areas. All risks to which employees are exposed are assessed in order to take appropriate preventive measures and provide safeguards. In addition to observance of statutory provisions such as regular independent inspections of plants, continuous training measures for occupational health and safety risks and clear rules of conduct are important measures for sensitising and transferring knowledge to employees. In addition, ob-

ligatory initial medical examinations and annual health examinations for employees are conducted.

Participation of employees

The Bell Food Group places great importance on occupational health and safety in the context of our «TopX» improvement management system. Ergonomic adaptations were made in our production facilities last year in response to feedback from employees. One example of this is the installation of lift tables with individually adjustable working heights in Bell Switzerland production facilities.

Overall assessment 2022

The Group-wide health management concept with uniform minimum standards adopted in 2021 was implemented at further locations in 2022 and will be gradually extended to encompass all locations by 2026. The «Bell Food Group Occupational Health Management» working group, which consists of employees from different business units in Human Resources, meets twice a year in order to be regularly updated on the current status. It is ensured that external employees, suppliers and visitors are treated the same as employees of the Bell Food Group when it comes to occupational health and safety.

In order to achieve continuous improvement, health measures and safety processes at all locations are examined regularly and inspected through internal and external audits. Location-specific key figures such as rates of absenteeism and occupational accidents are evaluated and analysed, and appropriate measures are taken. Although there are currently no harmonised key figures for occupational health and safety throughout the Group, these aspects are actively monitored and assessed.

Targets	Unit	2021	2022	Guide value 2026	Evaluation ¹
6.1 We reach 100 percent of our workforce through needs-oriented health programmes and measures.	qualitative	(see information in chapter)			■
6.2 We have introduced a management system for occupational health and safety with a uniform standard at 100 percent of our facilities.	qualitative	(see information in chapter)			■

¹ See inside cover page for key.



Food safety

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

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

The Bell Food Group has a Group-wide management system for food safety, with 100 percent of turnover in the reporting year coming from operations certified according to the internationally recognised Global Food Safety Initiative (GFSI) food safety standard. For example, over 85 percent of production locations are certified in compliance with the International Featured Standard (IFS) Food/Logistics. The rest of the locations are certified according to the British Retail Consortium (BRC) and Food Safety System Certification (FSSC) 22000. Many products are also certified by different labels such as Bio, MSC or ASC and are regularly audited in our operational locations.

There were a total of three public recalls of Bell Food Group products in 2022 in connection with the effects of products and services on health and safety. As soon as the relevant deviations were detected, (immediate) measures were initiated in the respective facilities in accordance with the structured crisis management of the Bell Food Group to avoid such deviations where possible. All measures were coordinated with the responsible authorities. The public recalls conducted were individual cases, and no clusters occurred in the case of particular product groups.

Products must be appropriately labelled in compliance with applicable standards and laws. This includes information on the target group, their qualification and the intended use and presence of ingredients for which labelling is required. Six deviations relating to information and the labelling of products and services were determined in the reporting year, and these were corrected.

Key figures

Food safety, page 65



GRI Standard
416-2, 417-2, FP5

100%

of the production volume in 2022 comes from facilities certified by the Global Food Safety Initiative (GFSI).

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Governance



GRI Standard

3-3, 205-2, 207-1



Sustainability Strategy 2022–2026:
Targets 8.1 to 8.2

Impact

Upstream

Bell Food Group

Downstream



Governance

Relevance

Corporate governance ensures that the interests of employees, shareholders and other stakeholder groups are taken into consideration and creates clear framework conditions for management to facilitate the taking of responsible decisions. Modern up-to-date corporate governance not only encompasses the observance of laws and human rights, but also places importance on internal regulations and binding commitments to environmental and sustainability aspects.

The emphasis here is on the integration of sustainability in business processes and management decisions to ensure that ecological and social concerns become an integral part of the strategic focus and daily corporate governance. This will ensure that sustainability becomes an integral component of corporate culture and enable the Bell Food Group to achieve long-term success in line with environmental protection and social responsibility.



Management approach 2022–2026

→ The business activity of the Bell Food Group is governed by the data privacy policy and the associated white paper. We take the protection of personal data very seriously and adhere strictly to statutory provisions.

→ The Bell Food Group Code of Conduct, which covers relevant environmental and sustainability issues, forms the basis of our business decisions. Observance of the Code is strictly monitored.

→ We are committed to the observance of laws, regulations, standards, rules and guidelines in the area of environmental and sustainability policy relevant to our company. In addition, we adopt a clear position in the case of relevant legislative and political sustainability issues.

→ We strive to continuously optimise integration of sustainability in measurement and performance management. Our goal is to measure and quantify the impact and influence of our activities, projects and measures in the area of sustainability on the (financial) performance of the company more effectively.

→ Sustainability and the associated risks and opportunities are an integral component of our risk management. We analyse it and take it into consideration in the context of our decisions and measures.

→ We also integrate sustainability in our financial management and the remuneration policy of the company. In addition, we also pursue a responsible and transparent tax policy.

→ We adhere strictly to our measures for the prevention of corruption and bribery and expand these further.

→ We attach a high priority to the cultivation and expansion of fair supplier relations.

→ We have established a complaints mechanism that allows employees, partners or third parties to report critical issues and breaches anonymously, independently and objectively. An independent complaints office has been established for this purpose.

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Whistleblowing reporting office of the Bell Food Group



Code of Conduct of the Bell Food Group



Declaration of Principle of the Bell Food Group on human rights



Supplier Code of Conduct of the Bell Food Group

Activities 2022

Human rights, risk management and compliance

An important component of risk management in the supply chain in the area of sustainability is the qualification, assessment and development of suppliers before and during the business relationship. The Bell Food Group increased its efforts in 2022 to ensure that human rights and risk management were observed in the supply chain. The company introduced centralised and automated risk analysis according to product groups and countries of origin in this respect, which will be conducted regularly in future. This analysis takes social and ecological aspects into consideration, in regard to direct and indirect suppliers. Indexes are used for each environmental and social factor in this respect and are based on internal and external data sources. Merging of these indexes in the risk analysis means that procurement risks can be identified and the business benefits determined. This is particularly significant for German locations of the Bell Food Group, as the new Duties of Care in the Supply Chain Act (LkSG) has come into force in Germany.

On account of the risk analysis conducted, a Declaration of Principle on human rights was drawn up in 2022 and the Code of Conduct for suppliers approved by senior management. This Code encompasses numerous relevant sustainability aspects. The Bell Food Group attaches great importance to its suppliers informing their own suppliers about observance of the Code of Conduct. The Bell Food Group also operates a confidential and anonymous reporting office for whistleblowers which helps employees, customers, suppliers and business

partners to report legal violations, unethical behaviour or breaches of the Code of Conduct such as fraud, bribery, discrimination, environmental violations and labour law complaints.

Each department conducts regular risk analyses to identify potential opportunities and risks at an early stage. These analyses are conducted in the sustainability department for the current financial year and the medium-term period along the entire value chain. They are a fixed component of regular meetings of the Sustainability Competence Centre. The results of these analyses are forwarded once a year to the Head of the Compliance department and integrated in Group-wide risk reporting. Binding regulations and precautionary measures are created on the basis of these results, particularly for business activities with an increased compliance risk. These are communicated to the respective management and the business units affected. Each department is responsible for monitoring and implementing relevant rules and commitments relating to compliance issues.

Overall assessment 2022

The Bell Food Group pursues the goal in its 2022–2026 strategy period of integrating sustainability systematically in risk and financial management, thus making it an integral component of strategic management and corporate planning (see targets 8.1 and 8.2). Numerous measures were already implemented in 2022 to improve risk management. Gradual integration of sustainability aspects (ESG criteria) in financial management should be realised from 2024 (see target 8.2).

Targets	Unit	2021	2022	Guide value 2026	Evaluation ¹
8.1 We integrate ESG criteria in our risk management.	qualitative	(see information in chapter)			■
8.2 We integrate ESG criteria in our financial management.	qualitative	(see information in chapter)			■

¹ See inside cover page for key.

Key figures

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Energy consumption according to type and source

GRI 302-1, 302-3, 302-4	Unit	2020	2021	2022
Bell Food Group				
Energy consumption ¹	MWh	556 179	539 908	534 883
Electricity ²	%	51	53	54
Heating/Combustibles ³	%	39	37	35
Fuels ⁴	%	10	10	11
Waste heat utilisation	MWh	40 052	43 518	62 092
Energy consumption ⁵ from renewable sources ⁵	%	56	59	59
Electricity	%	79	79	81
Energy consumption per product unit sold	kWh/t	1 057	1 004	989
Bell Switzerland business area				
Energy consumption ¹	MWh	154 135	155 631	155 927
Energy consumption from renewable fuels ⁵	%	80	81	82
Energy consumption per product unit sold	kWh/t	1 218	1 221	1 239
Bell International business area (Divisions: Bell Western/Eastern Europe, Bell Germany, Hubers/Süttag)				
Energy consumption ¹	MWh	202 211	165 767	161 714
Energy consumption from renewable fuels ⁵	%	26	27	33
Energy consumption per product unit sold	kWh/t	978	782	780
Eisberg business area				
Energy consumption ¹	MWh	n.a. ⁶	61 126	66 216
Energy consumption from renewable fuels ⁵	%	n.a. ⁶	55	54
Energy consumption per product unit sold	kWh/t	n.a. ⁶	1 276	1 213
Hilcona business area				
Energy consumption ¹	MWh	n.a. ⁶	114 809	107 841
Energy consumption from renewable fuels ⁵	%	n.a. ⁶	90	89
Energy consumption per product unit sold	kWh/t	n.a. ⁶	1 419	1 225
Hügli business area				
Energy consumption ¹	MWh	n.a. ⁶	42 574	43 185
Energy consumption from renewable fuels ⁵	%	n.a. ⁶	20	18
Energy consumption per product unit sold	kWh/t	n.a. ⁶	510	529

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

2 Purchased electricity excluding electricity from own production.

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

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

5 Energy consumption from renewable fuels consists of the purchase of electricity from hydropower, wind, biomass and solar, generation from one's own PV system, heat and fuels from biogas and biomass, and district heat from waste incineration plants. District heat is taken into account as 100% renewable, as it comes from waste incineration plants that are regarded as a renewable energy source. We have employed a new calculation approach since 2022. The values were adapted retrospectively.

6 Hilcona, Eisberg and Hügli are newly organised as independent business areas since the end of 2022. The values were not calculated retrospectively for 2020.

Greenhouse gas emissions according to type and source

GRI 305-1, 305-2, 305-4, 305-5	Unit	2020	2021	2022
Bell Food Group				
Greenhouse gas emissions ¹	t CO ₂ -eq	n.a. ⁴	75 735	70 932
Scope 1 ²	t CO ₂ -eq	n.a. ⁴	39 107	40 138
Scope 2 (marketed-based) ^{3/5}	t CO ₂ -eq	n.a. ⁴	35 854	30 794
Scope 2 (location-based) ^{3/5}	t CO ₂ -eq	n.a. ⁴	46 524	46 139
Greenhouse gas emissions per product unit sold	kg CO ₂ eq/t	n.a. ⁴	139	131
Biogenic emissions ⁷	t CO ₂ -eq	n.a. ⁴	441	108
Bell Switzerland business area				
Greenhouse gas emissions ¹	t CO ₂ -eq	n.a. ⁴	9 984	9 664
Greenhouse gas emissions per product unit sold	kg CO ₂ eq/t	n.a. ⁴	78	77
Bell International business area (Divisions: Bell Western/Eastern Europe, Bell Germany, Hubers/Süttag)				
Greenhouse gas emissions ¹	t CO ₂ -eq	n.a. ⁴	35 657	30 121
Greenhouse gas emissions per product unit sold	kg CO ₂ eq/t	n.a. ⁴	168	146
Eisberg business area				
Greenhouse gas emissions ¹	t CO ₂ -eq	n.a. ⁴	10 793	12 092
Greenhouse gas emissions per product unit sold	kg CO ₂ eq/t	n.a. ⁴	225	222
Hilcona business area				
Greenhouse gas emissions ¹	t CO ₂ -eq	n.a. ⁴	10 097	9 419
Greenhouse gas emissions per product unit sold	kg CO ₂ eq/t	n.a. ⁴	125	107
Hügli business area				
Greenhouse gas emissions ¹	t CO ₂ -eq	n.a. ⁴	9 203	9 636
Greenhouse gas emissions per product unit sold	kg CO ₂ eq/t	n.a. ⁴	110	118

1 Greenhouse gas emissions are recorded in tonnes of carbon dioxide equivalents (t CO₂-eq) and in accordance with the Greenhouse Gas Protocol Corporate Standard for accounting. The total greenhouse gas emissions reported correspond to the sum of Scope 1 emissions and Scope 2 (market-based) emissions.

We have employed a new calculation approach since 2022. The values were adapted retrospectively up to the new base year 2021. Not included in this value are greenhouse gas emissions from anaesthetisation processes during slaughtering and all Scope 3 emissions (business flights, third-party transports, etc.). The system limit of the greenhouse gas inventory encompasses all companies over which the Bell Food Group has operative control. The means that, for example, companies and locations with a minority interest are not taken into consideration.

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

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

4 We have employed a new calculation approach since 2022. Values in 2020 were not corrected retrospectively.

5 Market-based emissions relate to individual emission factors from, for example, the local electricity supplier and take into consideration market-based instruments such as certificates for green power that can be purchased to reduce Scope 2 market-based emissions.

6 Location-based emissions relate to average emission factors of the region in which power consumption occurred or the average emission factor of a country.

7 Biogenic emissions are emissions generated through the incineration of biomass (e.g. biodiesel).

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Water consumption according to type and source

GRI 303-3	Unit	2020	2021	2022
Bell Food Group				
Water consumption ¹	m ³	6 209 084	5 611 217	5 598 677
Tap water ²	%	56	64	64
Rainwater	%	0	0	0
Groundwater or spring water ³	%	44	36	36
Recirculated/recycled water	m ³	0 ⁴	0 ⁴	197 105
Water consumption per product unit sold	m ³ /t	12	10	10
Bell Switzerland business area				
Water withdrawal	m ³	1 714 858	1 769 152	1 785 336
Water withdrawal per product unit sold	m ³ /t	14	14	14
Bell International business area (Divisions: Bell Western/Eastern Europe, Bell Germany, Hubers/Süttag)				
Water withdrawal	m ³	985 603	948 901	933 105
Water withdrawal per product unit sold	m ³ /t	5	5	5
Eisberg business area				
Water withdrawal	m ³	n.a. ⁵	977 035	993 789
Water withdrawal per product unit sold	m ³ /t	n.a. ⁵	20	18
Bell Hilcona business area				
Water withdrawal	m ³	n.a. ⁵	1 733 218	1 757 205
Water withdrawal per product unit sold	m ³ /t	n.a. ⁵	21	20
Bell Hügli business area				
Water withdrawal	m ³	n.a. ⁵	142 911	129 241
Water withdrawal per product unit sold	m ³ /t	n.a. ⁵	2	2

1 Water consumption corresponds to the water withdrawal without recirculated/recycled water.

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

3 Water withdrawal from groundwater and spring water.

4 Value was adapted due to a definition change for recirculated/recycled water in 2020/2021.

5 Hilcona, Eisberg and Hügli are newly organised as independent business areas since 2022. The values were not calculated retrospectively for 2020.

Waste volume by type and disposal method

GRI 306-2, 306-4, 306-5	Unit	2020	2021 ⁴	2022 ⁴
Bell Food Group				
Waste volume	t	n.a.	197 559	204 942
Material recovery/recycling ¹	%	n.a.	83	85
Thermal reutilisation (heating fuel/fuel alternative)	%	n.a.	1	1
Incineration in waste incineration plants (WIP)	%	n.a.	16	14
Landfill ²	%	n.a.	0	0
Hazardous waste ³	%	n.a.	0	0
Waste volume per product unit sold	kg/t	n.a.	367	379
Bell Switzerland business area				
Waste volume	t	n.a.	64 112	69 043
Waste volume per product unit sold	kg/t	n.a.	503	549
Bell International business area (Divisions: Bell Western/Eastern Europe, Bell Germany, Hubers/Süttag)				
Waste volume	t	n.a.	98 127	98 873
Waste volume per product unit sold	kg/t	n.a.	462	478
Eisberg business area				
Waste volume	t	n.a.	20 634	22 293
Waste volume per product unit sold	kg/t	n.a.	431	408
Hilcona business area				
Waste volume	t	n.a.	10 143	10 699
Waste volume per product unit sold	kg/t	n.a.	125	122
Hügli business area				
Waste volume	t	n.a.	4 543	4 034
Waste volume per product unit sold	kg/t	n.a.	54	49

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

2 The proportion sent to landfill is minuscule.

3 E.g. used oil, fluorescent tubes, batteries. However, hazardous waste accounts for a minuscule amount of total waste, ranging from 0 to 1 percent between 2020 and 2022.

4 We have employed a new calculation approach since 2022 and now record animal by-products. The values were adapted retrospectively up to the base year 2021.

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Procurement of raw materials with label/certification¹

GRI FP2	Unit	2020	2021	2022
Bell Food Group				
Fruit and vegetables	%	85	63	73
Palm oil ²	%	100	100	66
Soy (in feed)	%	Not recorded	Not recorded	45
Meat and meat products ³	%	32	28	34
Fish and seafood ⁴	%	97	98	61 ⁵
Egg and egg products	%	55	62	58
Dairy products ⁶	%	11	28	12

1 Value calculated from the purchased volume of raw materials with a label/certification compared to the total purchased volume of raw materials.

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

2 A new development in our 2022–2026 strategy period is our decision to only accept organically and RSPO-certified palm oil rated as identity preserved and segregated, thus ensuring traceability. RSPO-certified palm oil was still accepted according to Mass Balance and Book & Claim in previous years.

3 Includes meat and meat products such as sausages and meat convenience products.

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

5 As of 2022, we only accept as sustainable fish and seafood those products rated as «recommended» or «highly recommended» by the WWF and not, as in the previous year, products which were rated by the WWF as «acceptable», «recommended» or «highly recommended».

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

Sales revenue with label/certification

GRI 201-1	Unit	2020	2021	2022
Bell Food Group				
Sales revenue (according to annual report)	mCHF	4 074	4 201	4 352
Sales revenue with label/certification for organic agriculture/ Animal husbandry ¹	mCHF	356	376	363
	%	9	9	8
Sales revenue with label/certification for organic and sustainable Agriculture/animal husbandry ¹ and sustainable fishing ^{1/2}	mCHF	1 168	1 236	1 135
	%	29	29	26

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

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

Quantity and proportion of slaughtered animals with label/certification

GRI FP9	Unit	2020	2021	2022
Bell Food Group				
Own slaughtering ^{1/2}	t	297 130	300 471	272 922
Own slaughtering with label/certification for improved animal welfare ³	%	35	36	45
Beef cattle ⁴	%	47	52	59
Pigs	%	42	40	39
Poultry	%	31	32	44
Lambs/Sheep	%	< 1	< 1	18
Horses	%	< 1	< 1	< 1
Bell Switzerland business area				
Own slaughtering ^{1/2}	t	130 941	133 379	135 416
Own slaughtering with label/certification for improved animal welfare ³	%	59	59	61
Bell International business area (Divisions: Hubers/Süttag)				
Own slaughtering ^{1/2}	t	166 189	167 092	137 506
Own slaughtering with label/certification for improved animal welfare ³	%	16	18	30

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

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

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

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

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Number of employees and employee turnover

GRI 2-7, 2-8, 401-1, 405-1	Unit	2020	2021	2022
Bell Food Group				
Employees ¹ as of 31.12.	Number	11 744	12 052	12 283
Average number of employees ²	FTE	12 043	12 333	12 659
Bell Switzerland	FTE	3 504	3 571	3 637
Bell International (Divisions: Bell Western/Eastern Europe, Bell Germany, Hubers/Sütäg)	FTE	3 469	3 529	3 651
Eisberg	FTE	1 796	1 855	1 917
Hilcona	FTE	1 650	1 801	1 841
Hügli	FTE	1 624	1 578	1 612
Proportion of men	%	61	61	62
Proportion of women	%	39	39	38
Proportion of women with management level ³	%	26	26	12
Proportion of women on Board of Directors	%	14	14	17
Proportion in administration	%	20	22	22
Proportion in production	%	80	78	78
Nationalities of employees ¹	Number	98	99	106
Age structure of employees ¹				
30 or younger	%	20	18	19
30–51 years of age	%	52	54	52
over 50 years of age	%	28	28	29
Employee turnover rate ^{1/4}	%	24	25	34

1 Total number of employees employed directly by the Bell Food Group and employees with employment contracts with sub-contractors.

2 Total number of employees employed directly by the Bell Food Group, employees with subcontractor employment contracts and temporary employees/contract workers.

3 Adjusted basis for calculation. In 2021, the proportion of women referred to functional levels 0 to 6, but in 2022 the calculation was based solely on functional levels 0 to 3.

4 All departures (on the part of the employer and employee) are taken into consideration when calculating the turnover rate.

Training and further education

GRI 404-1, Bell Food Group indicator	Unit	2020	2021	2022
Bell Food Group				
Average days of training/further education ¹	Days/ employee	1.1	1.8	1.9
Basic/technical training courses	Number	20	20	20
Apprentices	Number	157	157	165
Proportion of apprentices offered continued employment internally	%	68	76	73

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

Collective labour agreement/collective bargaining agreement

GRI 2-30	Unit	2020	2021	2022
Bell Food Group				
Employees with collective labour agreement/collective bargaining agreement ¹	%	77	81	82
Bell Switzerland business area				
Employees with collective labour agreement/collective bargaining agreement ¹	%	100	100	100
Bell International business area (Divisions: Bell Western/Eastern Europe, Bell Germany, Hubers/Süttag)				
Employees with collective labour agreement/collective bargaining agreement ¹	%	73	67	69
Eisberg business area				
Employees with collective labour agreement/collective bargaining agreement ¹	%	n.a. ²	n.a. ²	85
Hilcona business area				
Employees with collective labour agreement/collective bargaining agreement ¹	%	n.a. ²	n.a. ²	89
Hügli business area				
Employees with collective labour agreement/collective bargaining agreement ¹	%	n.a. ²	n.a. ²	59

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

2 Hilcona, Eisberg and Hügli are newly organised as independent business areas since 2022. The values were not calculated retrospectively for 2020/2021.

Employment contract and employment type

GRI 2-7, 2-8	Unit	2020	2021	2022
Bell Food Group				
Employees ¹ with permanent employment contracts	Number	11 012	11 188	11 686
Men	%	60	62	62
Women	%	40	38	38
Employees ¹ with fixed-term employment contracts	Number	680	693	597
Men	%	78	55	60
Women	%	22	45	40
Full-time ¹ employees	Number	8 149	7 976	8 310
Men	%	68	67	67
Women	%	32	33	33
Part-time ¹ employees	Number	3 543	3 905	3 973
Men	%	46	49	51
Women	%	54	51	49
Employees with subcontract ²	Number	755	898	966

1 Total number of employees employed directly by the Bell Food Group and employees with employment contracts with sub-contractors.

2 Employees with a sub-contractor employment contract mainly work in production.

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Occupational health and safety

Bell Food Group indicator	Unit	2020	2021	2022
Bell Food Group				
Rate of absence ¹	%	8.2	7.0	7.9

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

Food safety

GRI FP5, 416-2, 417-2	Unit	2020	2021	2022
Bell Food Group				
Proportion of production volume with food safety standard ¹	%	100	100	100
Number of public recalls in connection with the effects of products and services on health and safety	Number	3	6	3
Number of deviations relating to information and the labelling of products and services	Number	n.a. ²	n.a. ²	6

1 Food safety standard corresponds to a food safety standard recognised by the Global Food Safety Initiative (GFSI).

Food safety standards used by the Bell Food Group are mainly the International Featured Standard (IFS) as well as the British Retail Consortium (BRC), Supplier Qualification Management System (SQMS).

2 Key figure was first calculated and published in 2022. The values were not calculated retrospectively for 2020/2021.

GRI



GRI Standard

GRI 2-2, 2-3

This Bell Food Group Ltd Sustainability Report covers the Bell Switzerland, Bell International, Eisberg, Hilcona and Hügli business areas. Unless otherwise indicated, data and information disclosed relate to the 2022 financial year (1 January to 31 December 2022).

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

This report was compiled in compliance with Global Reporting Initiative (GRI) standards. In addition to the GRI Standards, parts of the GRI Sector Disclosures for Food Processing were also used. The Report is available in German and English.

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

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GRI content index

GRI number/designation	References incl. comments, exclusions and other documents
General disclosures (GRI 2, Version 2021)	
Organisation profile and reporting practice	
GRI 2-1 Organisational details	<ul style="list-style-type: none"> – Legal name: Bell Food Group Ltd; Sustainability Report Bell Food Group 2022, p. 71 («Publishing details»). – Type of ownership and legal form: Annual Report Bell Food Group 2022, p. 48–50 («Group structure and shareholders»). – Corporate headquarters: Bell Food Group Ltd, Elsässerstrasse 174, 4056 Basel, Switzerland; Sustainability Report Bell Food Group 2022, p. 71 («Publishing details»). – Host countries/Locations: Sustainability Report Bell Food Group 2022, p. 6–7 («Who we are and what we do»); www.bellfoodgroup.com/de/das-sind-wir/standorte.
GRI 2-2 Entities included in the organisation's sustainability reporting	<p>A list of all entities contained in the consolidated financial statements is included:</p> <ul style="list-style-type: none"> – Bell Switzerland: Bell Schweiz AG, Geiser AG – Bell International: Bell Deutschland GmbH & Co. KG, Bell Production Services GmbH & Co. KG, Bell Schwarzwälder Schinken GmbH, Bell España Alimentación S.L.U., Abraham Benelux S.A., Bell France SAS, Hubers Landhendl GmbH, Süddeutsche Truthahn AG, Brüterei Schlierbach GmbH, Bell Polska Sp. z o.o. – Eisberg: Eisberg AG, Eisberg Österreich GmbH, Eisberg Hungary Kft., Eisberg Sp. z o.o., Eisberg srl, E.S.S.P. España 2000 SL, Sylvain & CO SA – Hilcona: Hilcona Aktiengesellschaft, Hilcona Gourmet S.A. – Hügli: Hügli Nahrungsmittel AG, Hügli Nahrungsmittel Erzeugung Ges.mbh, Hügli Nahrungsmittel GmbH, Granovita S.A., Hügli UK Ltd, Bresc B.V, Ali-Big Industria Alimentare s.r.l., Hügli Food s.r.o., Hügli Food Élelmiszeripari Kft., Hügli Food Polska sp. z o.o, Hügli Food Slovakia s.r.o.
GRI 2-3 Reporting period, frequency and contact point	<ul style="list-style-type: none"> – Reporting period: 1 January to 31 December 2022 – Reporting frequency: Annual – Contact point for sustainability reporting: Bell Food Group Ltd, Corporate Communication, Elsässerstrasse 174, 4056 Basel, Switzerland, Tel. +41 58 326 3030, Fax +41 58 326 2114, media@bellfoodgroup.com; Bell Food Group Sustainability Report 2022, p. 71 («Contacts»).
GRI 2-4 Restatements of information	<p>In the context of the new 2022 to 2026 strategy period, values for the reference year 2021 were checked retrospectively and adapted where necessary due to data inconsistencies, methodological changes or other significant factors.</p> <p>Omission: A Group-wide and systematic method on handling adjustments and their effects on overall sustainability reporting still has to be developed to meet the criteria of GRI 2-4.</p>
GRI 2-5 External assurance	<p>This sustainability report was not subject to external auditing. The issue will be evaluated again in 2023 in the context of further development and integrated in the reporting process.</p>

GRI number/designation	References incl. comments, exclusions and other documents
Activities and employees	
GRI 2-6 Activities, value chain and other business relationships	Sustainability Report Bell Food Group 2022, p. 6–7 («Who we are and what we do»), p. 12–13 («Our value chain»); Annual Report Bell Food Group 2022, p. 2–3 («Important events 2022»), p.18–26 («Business activities»).
GRI 2-7 Employees	Sustainability Report Bell Food Group 2022, p. 6 («Who we are and what we do»), p. 43–46 («Employment conditions»), p. 61 («Number of employees and employee turnover»).
GRI 2-8 Workers who are not employees	Omission: Figures on employees are only indicated in categories of controlling relevance for the Bell Food Group. Omission: No information is yet available for 2022. Data collection will be gradually expanded so key figures can be illustrated in coming years.
Governance	
GRI 2-9 Governance structure and composition	Annual Report Bell Food Group 2022, p. 48–62 («Corporate governance»); Sustainability Report Bell Food Group 2022, p. 52–53 («Governance»).
GRI 2-10 Nomination and selection of the highest governance body	Annual Report Bell Food Group 2022, p. 50–53 («Board of Directors»).
GRI 2-11 Chair of the highest governance body	Annual Report Bell Food Group 2022, p. 50–53 («Board of Directors»).
GRI 2-12 Role of the highest governance body in overseeing the management of economic, ecological and social impacts	Sustainability Report Bell Food Group 2022, p. 10–11 («Sustainability governance»); Annual Report Bell Food Group 2022, p. 54–55 («Internal organisation and areas of responsibility»), p. 55–57 («Information channels and control instruments vis-à-vis the Group Executive Board»).
GRI 2-13 Delegation of responsibility for managing economic, environmental and human impacts	Sustainability Report Bell Food Group 2022, p. 10–11 («Sustainability governance»); Annual Report Bell Food Group 2022, p. 54–55 («Internal organisation and areas of responsibility»), p. 55–57 («Information channels and control instruments vis-à-vis the Group Executive Board»).
GRI 2-14 Role of the highest governance body in sustainability reporting	Sustainability Report Bell Food Group 2022, p. 10–11 («Sustainability governance»); Annual Report Bell Food Group 2022, p. 54–55 («Internal organisation and areas of responsibility»), p. 55–57 («Information channels and control instruments vis-à-vis the Group Executive Board»).
GRI 2-15 Conflicts of interest	Sustainability Report Bell Food Group 2022, p. 10–11 («Sustainability governance»); Annual Report Bell Food Group 2022, p. 54–55 («Internal organisation and areas of responsibility»), p. 55–57 («Information channels and control instruments vis-à-vis the Group Executive Board»).
GRI 2-16 Communication of critical concerns	Sustainability Report Bell Food Group 2022, p. 10–11 («Sustainability governance»); Annual Report Bell Food Group 2022, p. 54–55 («Internal organisation and areas of responsibility»), p. 55–57 («Information channels and control instruments vis-à-vis the Group Executive Board»).
GRI 2-17 Collective knowledge of the highest governance body	Annual Report Bell Food Group 2022, p. 55–57 («Information channels and control instruments vis-à-vis the Group Executive Board»); Sustainability Report Bell Food Group 2022, p. 52–53 («Governance»); Code of Conduct for members of the Board of Directors of Bell Food Group Ltd, Code of Conduct of Bell Food Group Ltd.
GRI 2-18 Evaluation of the performance of the highest governance body	Annual Report Bell Food Group 2022, p. 55–57 («Information channels and control instruments vis-à-vis the Group Executive Board»); Sustainability Report Bell Food Group 2022, p. 52–53 («Governance»); Code of Conduct of Bell Food Group Ltd.
GRI 2-19 Remuneration policies	Omission: The number of reported cases is available internally, but not currently published for reasons of confidentiality. However, the Bell Food Group operates a confidential and anonymous reporting office for whistleblowers which helps employees, customers, suppliers and business partners to report legal violations, unethical behaviour or breaches of the Code of Conduct such as fraud, bribery, discrimination, environmental violations and labour law complaints (whistleblowing reporting office of Bell Food Group Ltd).
GRI 2-20 Process to determine remuneration	Sustainability Report Bell Food Group 2022, p. 10–11 («Sustainability governance»).
GRI 2-21 Annual total compensation ratio	Sustainability Report Bell Food Group 2022, p. 10–11 («Sustainability governance»).
	Annual Report Bell Food Group 2022, p. 64–73 («Compensation report»).
	Annual Report Bell Food Group 2022, p. 64–73 («Compensation report»).
	Annual Report Bell Food Group 2022, p. 64–73 («Compensation report»).
	Omission: The key figure «Ratio of the percentage increase in annual total compensation for the organisation's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual)» is not currently published.

GRI number/designation	References incl. comments, exclusions and other documents
Strategy, policies and practices	
GRI 2-22 Statement on sustainable development strategy	Annual Report Bell Food Group 2022, p. 14–16 («Strategic focus proves itself in a challenging financial year»); Sustainability Report Bell Food Group 2022, p. 2–3 («Preface»).
GRI 2-23 Policy commitments	Sustainability Report Bell Food Group 2022, p. 52–55 («Governance»); Declaration of Human Rights of Bell Food Group Ltd, Code of Conduct for members of the Board of Directors of Bell Food Group Ltd, Code of Conduct of Bell Food Group Ltd, Supplier Code of Conduct of Bell Food Group Ltd, Animal welfare policy of Bell Food Group Ltd, Prohibited products and production methods – «DON'TS» of Bell Food Group Ltd.
GRI 2-24 Embedding policy commitments	Sustainability Report Bell Food Group 2022, p. 52–53 («Governance»); Declaration of Human Rights of Bell Food Group Ltd.
GRI 2-25 Processes to remediate negative impacts	Annual Report Bell Food Group 2022, p. 48–62 («Corporate governance»); Sustainability Report Bell Food Group 2022, p. 52–53 («Governance»); Declaration of Human Rights of Bell Food Group Ltd, Whistleblowing reporting office of Bell Food Group Ltd.
GRI 2-26 Mechanisms for seeking advice and raising concerns	Annual Report Bell Food Group 2022, p. 48–62 («Corporate governance»); Sustainability Report Bell Food Group 2022, p. 52–53 («Governance»); Declaration of Human Rights of Bell Food Group Ltd; Whistleblowing reporting office of Bell Food Group Ltd.
GRI 2-27 Compliance with laws and regulations	Omission: Disclosures concerning GRI 2-27 are currently not indicated for reasons of confidentiality.
GRI 2-28 Membership associations	Sustainability Report Bell Food Group 2022, p. 19, 29, 33, 39 («Partnerships & stakeholders» side column). Examples include the Farmers' Union, amfori Network Switzerland, Working Group Poultry, German Animal Welfare Association, regional and national organisations such as the Federation of German Food and Drink Industries or the Swiss Private Sector Energy Agency (EnAW), trade unions and industry associations such as Proviande, Central Association of the German Poultry Industry, Swiss Poultry Producers (SPG), Fédération Française des Industriels Charcutiers, Traiteurs, Transformation de Viandes, Swiss Convenience Food Association (SCFA) and Swiss Animal Protection (SAP).
Stakeholder engagement	
GRI 2-29 Approach to stakeholder engagement	Sustainability Report Bell Food Group 2022, p. 10 («Dialogue with stakeholders»). As stakeholders can differ greatly from country to country, the local employees in charge are best qualified to judge their relevance. As a result, the integration of external stakeholders, partners and memberships is partly organised decentrally by individual business areas and locations. A regular exchange between sustainability officers ensures that information is collated centrally. More information about the concerns represented by stakeholder groups of the Bell Food Group is provided in the respective topic chapters. List of stakeholders of the Bell Food Group: – Social interest groups: competitors, local communities (residents and neighbours), consumer protection organisations and consumer associations, non-government organisations (environmental and animal protection), media – Partners: unions, associations and industry organisations, suppliers, traders (raw materials), (contracted) producers and farmers, B2B/B2C customers (retail, wholesale, system catering, industry), universities and institutions – Internal stakeholders: employees and staff councils – Political decision makers: authorities, legislators – Financial stakeholders: shareholders, investors, analysts
GRI 2-30 Collective bargaining agreements	Sustainability Report Bell Food Group 2022, p. 62 («Collective labour agreement/collective bargaining agreement»).
	Omission: Detailed information on the situation of employees not covered by a collective labour agreement/collective bargaining agreement should be disclosed in future.

GRI number/designation	References incl. comments, exclusions and other documents
Material topics (GRI 3, Version 2021)	
Disclosure of material topics	
GRI 3-1 Process to determine material topics	Sustainability Report Bell Food Group 2022, p. 8–9 («Development of Sustainability Strategy 2022–2026»). The materiality matrix was created in 2021 as a basis for the Sustainability Strategy 2022–2026 of the Bell Food Group.
GRI 3-2 List of material topics	Sustainability Report Bell Food Group 2022, p. 9 («Strategic fields of action» diagram). Our materiality matrix indicates significant Bell Food Group issues, so-called strategic fields of action in the area of sustainability, and encompasses the following areas: greenhouse gas emissions and energy, water, disposal and recovery, ecosystems, animal welfare, occupational health and safety, employment conditions and governance.
GRI 3-3 Management of material topics	The Sustainability Report contains detailed information and disclosures on the management approach for a material topic and strategic field of action in the area of sustainability in the following eight chapters: greenhouse gas emissions and energy, water, disposal and recovery, ecosystems, animal welfare, occupational health and safety, employment conditions and governance. The management approach is comprehensively illustrated within each chapter through subdivision in the «Relevance», «Management approach 2022–2026», «Activities 2022» and «Overall assessment 2022» sections.
Thematic standards and sector standards	
Greenhouse gas emissions and energy	
Disclosures on management approach	Sustainability Report Bell Food Group 2022, p. 18–21 («Greenhouse gas emissions and energy»; «Relevance», «Management approach 2022–2026», «Activities 2022», «Overall assessment 2022» sections).
GRI 302-1 Energy consumption within the organisation (Version 2016)	Sustainability Report Bell Food Group 2022, p. 55 («Energy consumption according to type and source»).
GRI 302-2 Energy consumption outside the organisation (Version 2016)	Omission: Outside our company, we concentrate on recording energy consumption and greenhouse gas emissions in accordance with our obligation to the Science Based Targets initiative (SBTi). We have undertaken in this respect to expand our current greenhouse gas inventory to include emissions and energy consumption occurring outside our own operational processes. Relevant information for 2022 is currently still unavailable and will only be communicated in the report for 2023; Sustainability Report Bell Food Group 2022, p. 18–21 («Greenhouse gas emissions and energy»).
GRI 302-3 Energy intensity (Version 2016)	Sustainability Report Bell Food Group 2022, p. 55 («Energy consumption according to type and source»).
GRI 302-4 Reduction of energy consumption (Version 2016)	Sustainability Report Bell Food Group 2022, p. 18–21 («Greenhouse gas emissions and energy»), p. 55 («Energy consumption according to type and source»).
GRI 302-5 Reductions in energy requirements of products and services (Version 2016)	Specific product emission calculations (product carbon footprints) are currently being realised in different business units.
GRI 305-1 Direct (Scope 1) GHG emissions (Version 2016)	Sustainability Report Bell Food Group 2022, p. 56 («Greenhouse gas emissions according to type and source»).
GRI 305-2 Energy indirect (Scope 2) GHG emissions (Version 2016)	Sustainability Report Bell Food Group 2022, p. 56 («Greenhouse gas emissions according to type and source»).
GRI 305-3 Other indirect (Scope 3) GHG emissions (Version 2016)	Omission: Outside our company, we concentrate on recording energy consumption and greenhouse gas emissions in accordance with our obligation to the Science Based Targets initiative (SBTi). We have undertaken in this respect to expand our current greenhouse gas inventory to include emissions and energy consumption occurring outside our own operational processes. Relevant information for 2022 is currently still unavailable and will only be communicated in the report for 2023.
GRI 305-4 GHG emissions intensity (Version 2016)	Sustainability Report Bell Food Group 2022, p. 56 («Greenhouse gas emissions according to type and source»).
GRI 305-5 Reduction of GHG emissions (Version 2016)	Sustainability Report Bell Food Group 2022, p. 18–21 («Greenhouse gas emissions and energy»), p. 55 («Energy consumption according to type and source»).

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GRI number/designation	References incl. comments, exclusions and other documents
Water	
Disclosures on management approach	Sustainability Report Bell Food Group 2022, p. 24–25 («Water»; «Relevance», «Management approach 2022–2026», «Activities 2022», «Overall assessment 2022» sections).
GRI 303-1 Interactions with water as a shared resource (Version 2018)	Sustainability Report Bell Food Group 2022, p. 24–25 («Water»).
GRI 303-2 Management of water discharge–related impacts (Version 2018)	Sustainability Report Bell Food Group 2022, p. 24–25 («Water»).
GRI 303-3 Water withdrawal (Version 2018)	Sustainability Report Bell Food Group 2021, p. 57 («Water consumption according to type and source»).
Disposal and recycling	
Disclosures on management approach	Sustainability Report Bell Food Group 2022, p. 28–30 («Disposal and recovery»; «Relevance», «Management approach 2022–2026», «Activities 2022», «Overall assessment 2022» sections).
GRI 306-2 Management of significant waste-related impacts (Version 2020)	Sustainability Report Bell Food Group 2022, p. 26–27 («Focus on food waste»), p. 28–30 («Disposal and recovery»).
GRI 306-3 Waste generated (Version 2020)	Sustainability Report Bell Food Group 2022, p. 58 («Waste volume by type and disposal method»).
GRI 306-4 Waste diverted from disposal (Version 2020)	Sustainability Report Bell Food Group 2022, p. 58 («Waste volume by type and disposal method»).
GRI 306-5 Waste directed to disposal (Version 2020)	Sustainability Report Bell Food Group 2022, p. 58 («Waste volume by type and disposal method»).
Ecosystems	
Disclosures on management approach	Sustainability Report Bell Food Group 2022, p. 31–35 («Ecosystems»; «Relevance», «Management approach 2022–2026», «Activities 2022», «Overall assessment 2022» sections).
GRI 201-1 Direct economic value generated and distributed	Sustainability Report Bell Food Group 2022, p. 59 («Sales revenue with label/certification»).
GRI FP2 Percentage of purchased volume which is verified as being in accordance with credible, internationally recognised and responsible production standards	Sustainability Report Bell Food Group 2022, p. 59 («Procurement volume of raw materials with label/certification»)
Animal welfare	
Disclosures on management approach	Sustainability Report Bell Food Group 2022, p. 38–41 («Animal welfare»; «Relevance», «Management approach 2022–2026», «Activities 2022», «Overall assessment 2022» sections).
GRI 201-1 Direct economic value generated and distributed	Sustainability Report Bell Food Group 2022, p. 59 («Sales revenue with label/certification»).
GRI FP2 Percentage of purchased volume which is verified as being in accordance with credible, internationally recognised and responsible production standards	Sustainability Report Bell Food Group 2022, p. 59 («Procurement volume of raw materials with label/certification»)
GRI FP9 Percentage and total of animals raised and/or processed, by species and breed type	Sustainability Report Bell Food Group 2022, p. 60 («Quantity and proportion of slaughtered animals with label/certification»).
GRI FP12 Policies and practices on antibiotic, anti-inflammatory, hormone and/or growth promotion treatments, by species and breed type	For reasons of health and in the interest of the well-being of the animals, it is essential that sick and injured animals be handled appropriately to prevent suffering and alleviate pain. The Bell Food Group is actively committed to the promotion of animal health through preventive measures and to restrict the use of antibiotics to exceptional cases. We support the principle of an appropriate use of antibiotics in this respect, meaning antibiotics are only used if the alternatives are not adequately effective. Sustainability Report Bell Food Group 2022, p. 38–41 («Animal welfare»); www.bellfoodgroup.com/de/stories/antibiotika-nur-wenn-nichts-anderes-hilft ; Animal welfare policy of Bell Food Group (p. 6–7).
GRI FP13 Total number of incidents of significant non-compliance with laws and regulations, and adherence with voluntary standards related to transportation, handling and slaughter practices for live terrestrial and aquatic animals	Note: In general, there is a widespread ban in the European Union on the importation of hormonal and growth-promoting substances. In contrast to this, the importation of such products is permitted in Switzerland, but only if they are specially labelled. It is important to emphasise that the use of these substances both in Switzerland and the European Union is in general prohibited. Sustainability Report Bell Food Group 2022, p. 38–41 («Animal welfare»); Animal welfare policy of Bell Food Group (p. 7–8).

GRI number/designation	References incl. comments, exclusions and other documents
Employment conditions	
	Disclosures on management approach
	Sustainability Report Bell Food Group 2022, p. 43–46 («Employment conditions»; «Relevance», «Management approach 2022–2026», «Activities 2022», «Overall assessment 2022» sections).
GRI 401-1	New employee hires and employee turnover (Version 2016)
	Sustainability Report Bell Food Group 2022, p. 61 («Number of employees and employee turnover»).
BFG	Number of apprentices, basic/technical training courses and continued employment of apprentices following vocational training
	Sustainability Report Bell Food Group 2021, p. 61 («Training and further education»).
GRI 404-1	Average hours of training per year per employee (Version 2016)
	Sustainability Report Bell Food Group 2021, p. 61 («Training and further education»).
	Omission: At present, a breakdown of training expenses by gender and employee category is not possible. The establishment of the Group-wide information system will improve the data quality in the next few years.
GRI 405-1	Diversity of governance bodies and employees (Version 2016)
	Sustainability Report Bell Food Group 2022, p. 61 («Number of employees and employee turnover»).
GRI 408-1	Child labour (Version 2016)
	A comprehensive risk analysis was conducted in 2022 in the area of sustainability and human rights to evaluate the risk of child labour in both our own locations and along our supply chain. There is currently no risk of child labour in our own locations. The risk assessment for child labour in our supply chain is currently being evaluated; Sustainability Report Bell Food Group 2022, p. 45 («Responsibility in the supply chain»); Declaration of Human Rights of Bell Food Group Ltd, Supplier Code of Conduct of Bell Food Group Ltd.
GRI 414-2	Negative social impacts in the supply chain and actions taken
	Sustainability Report Bell Food Group 2022, p. 45 («Responsibility in the supply chain»); Declaration of Human Rights of Bell Food Group Ltd, Supplier Code of Conduct of Bell Food Group Ltd.
Health and safety in the workplace	
	Disclosures on management approach
	Sustainability Report Bell Food Group 2022, p. 48–49 («Health and safety in the workplace»; «Relevance», «Management approach 2022–2026», «Activities 2022», «Overall assessment 2022» sections).
GRI 403-1	Occupational health and safety management system (Version 2018)
	Sustainability Report Bell Food Group 2022, p. 48–49 («Health and safety in the workplace»).
GRI 403-2	Hazard identification, risk assessment and incident investigation (Version 2018)
	Sustainability Report Bell Food Group 2022, p. 48–49 («Health and safety in the workplace»).
GRI 403-4	Worker participation, consultation and communication on occupational health and safety (Version 2018)
	Sustainability Report Bell Food Group 2022, p. 48–49 («Health and safety in the workplace»).
GRI 403-5	Worker training on occupational health and safety (Version 2018)
	Sustainability Report Bell Food Group 2022, p. 48–49 («Health and safety in the workplace»).
GRI 403-6	Promotion of worker health (Version 2018)
	Sustainability Report Bell Food Group 2022, p. 48–49 («Health and safety in the workplace»).
GRI 403-8	Workers covered by an occupational health and safety management system (Version 2018)
	Sustainability Report Bell Food Group 2022, p. 48–49 («Health and safety in the workplace»).
BFG	Absence rate
	Sustainability Report Bell Food Group 2022, p. 63 («Occupational health and safety»).
Governance	
	Disclosures on management approach
	Sustainability Report Bell Food Group 2022, p. 52–53 («Governance»; «Relevance», «Management approach 2022–2026», «Activities 2022», «Overall assessment 2022» sections).
Other key figures	
GRI FP5	Percentage of production volume manufactured in sites certified by an independent third party according to internationally recognised food safety management system standards.
	Sustainability Report Bell Food Group 2022, p. 50 («Food safety»).
GRI 416-2	Incidents of non-compliance concerning the health and safety impacts of products and services
	Sustainability Report Bell Food Group 2022, p. 50 («Food safety»).
GRI 417-2	Incidents of non-compliance concerning product and service information and labelling
	Sustainability Report Bell Food Group 2022, p. 50 («Food safety»).

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Latest news

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

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Publishing details

General information

Editorial deadline 30 June 2023

All amounts have been rounded individually.

Forward-looking statements

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

Our Sustainability Report is published in German and in an English translation. The printed German version shall prevail in all cases. The report is available at www.bellfoodgroup.com/de/downloads/.

Published by

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Switzerland

Realisation

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Sustainability Project Manager

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Design and layout

Phorbis Communications AG

Printing

Werner Druck & Medien AG, Basel



No. 05-20-286760 – www.myclimate.org
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