



GRI Index for Emmi in Switzerland

As at: October 2013

Emmi's Sustainability Report is based on version G3 of the Global Reporting Initiative (GRI) guideline. A choice can be made between different application levels in GRI reporting. These range from application level C, which only includes a few elements of GRI reporting, to application level A, which must include reporting on all indicators developed by GRI.

The Emmi Sustainability Report complies with application level C+. This means that the information relevant to application level C in the report (incl. this separate GRI Index) has been reviewed by an independent body. External certification of this Sustainability Report was carried out by Société Générale de Surveillance SA (SGS).

In addition to the data required (according to G3) in the reporting profile, the EC1, EN3, EN4, EN5, EN8, EN16, LA1, LA2, LA7, PR1 and SO7 indicators were also reviewed. The relevant indicators are shown in colour.

This Sustainability Report, and in particular the separate GRI Index, also contains information that extends beyond the scope of the Global Reporting Initiative. This information has not been reviewed by SGP.

Report Application Level	C	C+	B	B+	A	A+
G3 Profile Disclosures OUTPUT	Report on: 1.1 2.1 - 2.10 3.1 - 3.8, 3.10 - 3.12 4.1 - 4.4, 4.14 - 4.15		Report on all criteria listed for Level C plus: 1.2 3.9, 3.13 4.5 - 4.13, 4.16 - 4.17		Same as requirement for Level B	
G3 Management Approach Disclosures OUTPUT	Not Required	Report Externally Assured	Management Approach Disclosures for each Indicator Category	Report Externally Assured	Management Approach Disclosures for each Indicator Category	Report Externally Assured
G3 Performance Indicators & Sector Supplement Performance Indicators OUTPUT	Report on a minimum of 10 Performance Indicators, including at least one from each of: Economic, Social and Environmental.		Report on a minimum of 20 Performance Indicators, at least one from each of Economic, Environmental, Human rights, Labor, Society, Product Responsibility.		Report on each core G3 and Sector Supplement* Indicator with due regard to the Materiality Principle by either: a) reporting on the Indicator or b) explaining the reason for its omission.	

*Sector supplement in final version

List of abbreviations

SR 2	Second edition of the Emmi Sustainability Report (published in autumn 2013)
SR 1	First edition of the Emmi Sustainability Report (published in summer 2011)
AR 2012	Report on financial year 2012 (published in March 2013)
AR 2011	Report on financial year 2011 (published in March 2012)
SP 2013	Emmi Short Profile (published in May 2013)
n.i.	not specified
n.r.	not relevant

1 Strategy and Analysis

Pre-defined indicators to comply with GRI reporting level C: 1.1

GRI no.	Reporting element	Link	Comments
1.1	Statement from the most senior decisionmaker of the organization (e.g., CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy.	SR 2: p. 7 SR 1: p. 7	
1.2	Description of key impacts, risks, and opportunities.	SR 2: p. 7, 9	

2 Organizational profile

Pre-defined indicators to comply with GRI reporting level C: 2.1 to 2.10

GRI no.	Reporting element	Link	Comments
2.1	Name of the organization		Emmi In the context of this Sustainability Report, this term refers to the holding company Emmi AG as well as its Swiss subsidiaries. An overview of all Swiss Emmi Group and associated companies can be found in AR 2012 (pp. 76 and 85) and AR 2011 (pp. 76 and 83).
2.2	Primary brands, products, and/or services	SR 1: p. 17 Online product finder (Overview of all)	In marketing its products in Switzerland, Emmi differentiates between three major brands: the Emmi umbrella brand (various dairy and fresh products as well as cheese), KALTBACH (cave-aged cheese) and Emmi Caffè Latte. The product portfolio also includes Emmi desserts and dairy products with additional health benefits (well-being products). A few valuable, usually traditional brands such as LUZERNER, Gerber and Tigre, are specially managed. In addition to distributing its own products, Emmi also manages a wide range of goods (Emmi Frisch-Service AG) as well as providing logistics services.
2.3	Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint venturep.	SP 2013: p. 4 AR 2012: p. 31	The Emmi holding company has the legal form of a stock corporation. In accordance with the requirements of the Swiss Code of Obligations, the shareholders' meeting is the highest organ. The nine-member Board of Directors has been chaired by Konrad Graber since 2009. Urs Riedener has held the position of CEO since 2008 and heads the ten-member Group Management.
2.4	Location of organization's headquarters		Lucerne (Switzerland)
2.5	Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report.	SP 2013: p. 14f AR 2012: p. 76–79, 85 AR 2011: p. 76–77, 83	Outside of Switzerland, Emmi operates production facilities (Group or associated companies) in Chile, Italy, Spain, Tunisia and the US.
2.6	Nature of ownership and legal form	AR 2012: p. 86 AR 2011: p. 84	Emmi Schweiz AG (holding company) is a stock corporation under Swiss law. Its shares are listed in the Local Caps segment on the SWX Swiss Exchange. The majority of shares (62.6 %) are held by ZMP Invest AG/Lucerne, the Zentralschweizer Milchkäuferverband/Willisau and the MIBA Milchverband der Nordwestschweiz/Basel. They form a group in the sense of Article 20 of the SESTA.

GRI no.	Reporting element	Link	Comments
2.7	Markets served	AR 2012: p. 13, 21, 76–79, 85 AR 2011: p. 15	Emmi offers a full range of dairy products in its home market of Switzerland. The company also exports Swiss dairy products to around 60 countries. The Group also includes companies in Austria, Belgium, Canada, Chile, France, Germany, Italy, the Netherlands, Spain, Tunisia, the UK and the US. These foreign companies are mainly distribution and trading companies (for production companies, see point 2.5).
2.8	Scale of the reporting organization	Key figures 2012 Key figures 2011	Financial key figures for the financial year 2012 (adjusted for extraordinary gains): <ul style="list-style-type: none"> - Net sales: CHF 2,981 million - EBITDA: CHF 271 million - EBIT: CHF 146.3 million - Net profit: CHF 90.3 million Financial key figures for the first half of 2013 (adjusted for extraordinary gains): <ul style="list-style-type: none"> - Net sales: CHF 1,567 million - EBITDA: CHF 119.3 million - EBIT: CHF 65.0 million - Net profit: CHF 39.0 million
2.9	Significant changes during the reporting period regarding size, structure, or ownership	SR 2: p. 66	

GRI no.	Reporting element	Link	Comments
2.10	Awards received in the reporting period	Media Releases	<p>Awards for products:</p> <ul style="list-style-type: none"> - Nantwich International Cheese Show 2011: 8 Awards - World Cheese Awards 2011: 5 Awards - 2012 World Championship Cheese Contest Madison: 3 Awards - Nantwich International Cheese Show: 7 Awards - Swiss Cheese Awards 2012: 7 Awards - World Cheese Awards 2012: 10 Awards - Dairy Innovation Award 2013 (good day) - Nantwich International Cheese Show: 5 Awards <p>Other awards</p> <ul style="list-style-type: none"> - Swiss Lean Award 2011 - Swiss Solar Award 2012 (Bever) - Swiss Solar Award 2013 (Saignelégier)

3 Report parameters

Pre-defined indicators to comply with GRI reporting level C: 3.1 to 3.8 and 3.10 to 3.12

Report profile

GRI no.	Reporting element	Link	Comments
3.1	Reporting period		2011 and 2012
3.2	Date of most recent previous report		Summer 2011 (first report)
3.3	Reporting cycle		Publication of a sustainability report every second year Annual update on the key sustainability figures
3.4	Contact point for questions regarding the report or its contents		Emmi Corporate Communications (mailto:nachhaltigkeit@emmi.com)

Report scope and boundary

GRI no.	Reporting element	Link	Comments
3.5	Process for defining report content	SR 2: p. 10-12 (Sustainability strategy) SR 2: p. 16f (Stakeholder groups) SR 2: p. 42 (Client groups) SR 2: p. 65 (Objective of the sustainability reporting)	<p>This second Emmi Sustainability Report supplements the first Sustainability Report published in summer 2011, which discussed numerous topics in depth. In addition, this Sustainability Report does not include information that is already covered in other publicly accessible publications (in particular, in the Annual Report or on the Emmi website). The most important alternative sources of information are referred to in each section of both this GRI Index and of the Sustainability Report.</p>
3.6	Boundary of the report	SR 2: p. 65f	Emmi in Switzerland
3.7	State any specific limitations on the scope or boundary of the report	SR 2: p. 65 (Boundaries of the environmental key figures)	Emmi calculated the environmental figures on the basis of the applicable official reports.

GRI no.	Reporting element	Link	Comments
3.8	Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities	AR 2012: p. 76 (Group companies) AR 2012: p. 85 (Significant investments) AR 2012: p. 79 (Associates)	<p>The Sustainability Report refers to Emmi in Switzerland, which comprises the Group companies and majority shareholdings in Switzerland, but does not include associated companies and joint ventures.</p> <p>The report focuses mainly on the direct area of influence of the company, i.e. the production and distribution of dairy products, but not on the suppliers.</p>
3.9	Data measurement techniques and the bases of calculations	AR 2012, p. 58 AR 2011 p. 60	<p>The environmental figures are calculated using the methods recognised by the Federal Office for the Environment (FOEN). The calculation of these figures is regularly checked by the Energy Agency for Industry (EnAW).</p> <p>The Emmi Group prepares its accounts in compliance with all existing guidelines of Swiss GAAP FER (Swiss Accounting and Reporting Recommendations) and the provisions of Swiss law.</p>
3.10	Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement		None
3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report		None
3.12	GRI Content Index	SR 1, p. 49-58	Sustainability Report 1 (2011): Integral part of the report Sustainability Report 2 (2013): Separate document
3.13	Policy and current practice with regard to seeking external assurance for the report	SR 2, p. 6	SGS Société Générale de Surveillance SA, Zurich

4 Governance, Commitments and Engagement

Pre-defined indicators to comply with GRI reporting level C: 4.1 to 4.4, 4.14 and 4.15

Governance

GRI no.	Reporting element	Link	Comments
4.1	Governance structure of the organization	AR 2012: p. 31 AR 2011: p. 34	Nine-headed Board of Directors Ten-headed Group Management Committees: <ul style="list-style-type: none"> - Controlling Committee - Market Committee - Committee for Personnel Matters - Agricultural Council
4.2	Indicate whether the Chair of the highest governance body is also an executive officer	AR 2012: p. 32	The Chairman of the Board of Directors has no operational duties.
4.3	Number of members of the highest governance body that are independent and/or non-executive members	AR 2012: p. 32	No member of the Board of Directors has previously worked in the Group Management of the Emmi AG.
4.4	Mechanisms for shareholders and employees to provide recommendations or direction	SR 2: p. 15 (Internal optimisation programs) SR 2: p. 25 (Partnership with milk suppliers) SR 2: p. 44-55 (Dialogue with investors) AR 2012: p. 44 SR 1: p. 46	

GRI no.	Reporting element	Link	Comments
4.5	Linkage between compensation for members of the highest governance body, senior managers, and executives	AR 2012: p. 43 AR 2011: p. 45	<p>Variable remuneration of Group Management can account for up to one-third of total remuneration and consists of the following three components:</p> <ul style="list-style-type: none"> - Group performance (weighting 40 %) - business area performance (weighting 40 %) - achievement of individual performance targets (weighting 20 %). <p>The measurement of business performance is based on the three pillars of sales, income and market share. For service areas, the relevant targets also relate to the ongoing development of the appropriate area with a view to providing the core business with even better support.</p>
4.6	Processes in place for the highest governance body to ensure conflicts of interest are avoided		n.i.
4.7	Process for determining the qualifications and expertise of the members of the highest governance body for guiding the organization's strategy on economic, environmental, and social topics		n.i.
4.8	Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance	SR 2: p. 10f (Leitsätze) SR 2: p. 12 (strategische Stossrichtungen) SR 2: p. 58 («Code of Conduct») AR 2012: p. 25	<p>Five Corporate Values:</p> <ul style="list-style-type: none"> - We are Emmi! - We act market-oriented! - We know how! - We are proactive, and not afraid of hard work! - We are continually developing! <p>«Code of Conduct» for Emmi employees in Switzerland in implementation (Status: Approved by the Board of Directors)</p>
4.9	Procedures of the highest governance body for overseeing the organization's identification and management of economic, environmental, and social performance	SR 2: p. 13-15 (Nachhaltigkeitsorganisation) SR 2: p. 39f (Qualitätsmanagement) SR 2: p. 46 (Umweltmanagement) AR 2012 p. 75	

GRI no.	Reporting element	Link	Comments
4.10	Processes for evaluating the highest governance body's own performance		In Emmi Group Management, certain aspects of sustainability are incorporated explicitly in the objectives of the Head of Human Resources and the Head of Retail & Supply Chain Management. The objectives of those management members responsible for production areas also explicitly include targets to improve efficiency. These are achieved largely through conservation of resources.

Commitments to external initiatives

GRI no.	Reporting element	Link	Comments
4.11	Explanation of whether and how the precautionary approach or principle is addressed by the organization		n.i.
4.12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses		Emmi does not currently support any third-party sustainability initiatives directly, but does provide indirect support for these through the procurement of sustainable raw ingredients (Fairtrade, Max Havelaar, Rainforest Alliance, organic).
4.13	Memberships in associations and/or national/international advocacy organizations		Emmi is a member of various industry associations in the dairy and food industries, including the Swiss butter, milk and milk powder sector organisations (BOB, BOM and BSM), the Federation of Swiss Food Industries (fial), the interest groups representing the Swiss agricultural industry (IGAS) and Swiss mountain products (IG Schweizer Bergprodukte), variety organisations (AOC/AOP Käse), Swiss Cheese Marketing AG (SCM) and the Swiss Dairy Industry Association (VMI). Emmi is also active in the political arena, in particular in food and agricultural policy via state commissions and other formal and informal committees.
4.14	List of stakeholder groups engaged by the organization	SR 2: p. 16f SR 1: p. 46	

GRI no.	Reporting element	Link	Comments
4.15	Basis for identification and selection of stakeholders with whom to engage	SR 2: p. 16-17 SR 2: p. 42-45 (Corporate strategy and relevant markets)	The stakeholder groups relevant to Emmi are the result of the company's business model (employees, customers and suppliers) and its importance for the local, regional and national economy (local communities; local, cantonal and national authorities). The importance of stakeholder groups is reflected, among other things, in Emmi's organisation.
4.16	Approaches to stakeholder engagement	SR 1: p. 46	
4.17	Key topics and concerns that have been raised through stakeholder engagement	SR 1: p. 46	

GRI no. 5 Management approach and performance indicators

Pre-defined indicators to comply with GRI reporting level C: Ten G3 core indicators

Economic performance indicators

Pre-defined indicators to comply with GRI reporting level C: At least one economic performance indicator

Aspect: Economic performance

GRI no.	Reporting element	Link	Comments																																							
EC1	Direct economic value generated and distributed	AR 2012: p. 49 ff (Financial statement) AR 2011: p. 51 ff																																								
EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change		n.i.																																							
EC3	Coverage of the organization's defined benefit plan obligations		<p>Contributions to Social Insurances</p> <table border="1"> <thead> <tr> <th></th> <th>Contributions employee</th> <th>Contributions employer</th> </tr> </thead> <tbody> <tr> <td>AHV</td> <td>5.15 %</td> <td>5.15 %</td> </tr> <tr> <td>Administrative costs AHV</td> <td>0.00 %</td> <td>0.035 %</td> </tr> <tr> <td>ALV1</td> <td>1.10 %</td> <td>1.10 %</td> </tr> <tr> <td>ALV2</td> <td>0.50 %</td> <td>0.50 %</td> </tr> <tr> <td>NBUV</td> <td>0.74 %</td> <td>0.62 %</td> </tr> <tr> <td>BUV</td> <td>0.00 %</td> <td>0.8288 %</td> </tr> <tr> <td>Krankentaggeld short-term</td> <td>0.00 %</td> <td>1.65 %</td> </tr> <tr> <td>Krankentaggeld long-term</td> <td>0.00 %</td> <td>1.05 %</td> </tr> <tr> <td>Vorsorgestiftungsbeitrag (risk)</td> <td>1.20 %</td> <td>1.80 %</td> </tr> <tr> <td>Vorsorgestiftungsbeitrag (25-44)</td> <td>6.00 %</td> <td>8.00 %</td> </tr> <tr> <td>Vorsorgestiftungsbeitrag (45+)</td> <td>7.00 %</td> <td>8.00 %</td> </tr> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table>		Contributions employee	Contributions employer	AHV	5.15 %	5.15 %	Administrative costs AHV	0.00 %	0.035 %	ALV1	1.10 %	1.10 %	ALV2	0.50 %	0.50 %	NBUV	0.74 %	0.62 %	BUV	0.00 %	0.8288 %	Krankentaggeld short-term	0.00 %	1.65 %	Krankentaggeld long-term	0.00 %	1.05 %	Vorsorgestiftungsbeitrag (risk)	1.20 %	1.80 %	Vorsorgestiftungsbeitrag (25-44)	6.00 %	8.00 %	Vorsorgestiftungsbeitrag (45+)	7.00 %	8.00 %			
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EC4	Significant financial assistance received from government		<p>Emmi receives significant payments from the federal government in the form of the cheese subsidy and export subsidies ("Chocolate Act").</p> <p>These subsidies are passed on to Swiss milk producers in the form of higher milk prices.</p>																																							

Aspect: Market presence

GRI no.	Reporting element	Link	Comments
EC5	Range of ratios of standard entry level wage compared to local minimum wage		The Sedex Members Ethical Trade Audit in 2011 found that wages and compensation at Emmi for normal working hours comply with the legal minimum or the benchmark figures in the sector. The minimum standard monthly salary at Emmi is CHF 3,800. This does not include the 13th month's salary or a business performance-related bonus.
EC6	Policy, practices, and proportion of spending on locally-based suppliers		n.r. for Emmi in Switzerland
EN7	Procedures for local hiring and proportion of senior management hired from the local community		n.r. for Emmi in Switzerland

Aspect: Indirect economic impacts

GRI no.	Reporting element	Link	Comments
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit		Emmi invests largely in its own infrastructure and does not provide services for public benefit. In the area of energy, Emmi seeks dialogue with local communities (e.g. Wärmeverbund Mösl).
EC9	Understanding and describing significant indirect economic impacts		n.i.

Environmental performance indicators

Pre-defined indicators to comply with GRI reporting level C: At least one environmental performance indicator

Aspect: Materials

GRI no.	Reporting element	Link	Comments
EN1	Materials used by weight or volume	SR 2: p. 21f (Packaging) SR 2: p. 24-27 (Procurement)	
EN2	Percentage of materials used that are recycled input materials		n.i.

Aspect: Energy

GRI no.	Reporting element	Link	Comments
EN3	Direct energy consumption by primary energy source	SR 2: p. 47f	
EN4	Indirect energy consumption by primary source	SR 2: p. 47f	
EN5	Energy saved due to conservation and efficiency improvements	SR 2: p. 46-49	
EN6	Initiatives to provide energy-efficient or renewable energy based products and services	SR 2: p. 46-49	
EN7	Initiatives to reduce indirect energy consumption	SR 2: p. 46-49	

Aspect: Water

GRI no.	Reporting element	Link	Comments																
EN8	Total water withdrawal by source	SR 2: p. 46, 49	<p><u>Water withdrawal by source</u></p> <table> <thead> <tr> <th></th> <th>Local authorities</th> <th>Groundwater</th> <th>Own sources</th> </tr> </thead> <tbody> <tr> <td>2012</td> <td>57 %</td> <td>40 %</td> <td>3 %</td> </tr> <tr> <td>2011</td> <td>54 %</td> <td>43 %</td> <td>3 %</td> </tr> <tr> <td>2010</td> <td>55 %</td> <td>42 %</td> <td>3 %</td> </tr> </tbody> </table>		Local authorities	Groundwater	Own sources	2012	57 %	40 %	3 %	2011	54 %	43 %	3 %	2010	55 %	42 %	3 %
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EN9	Water sources significantly affected by withdrawal of water		<p>The Emmi facilities in Switzerland draw fresh water from their own sources (Kirchberg, Moudon) and from the ground water.</p> <p>At the Dagmersellen and Suhr sites, groundwater is extracted for cooling processes and then returned to the subsurface.</p>																
EN10	Percentage and total volume of water recycled and reused		<p>Emmi aims for maximum multiple use of water at all of its facilities.</p> <p>At Kaltbach and Moudon, stalactite water from the cheese-ageing caves is collected and reused.</p>																

Aspect: Biodiversity

GRI no.	Reporting element	Link	Comments
EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		None of Emmi's production sites are located in protected areas.
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas		n.r.
EN13	Habitats protected or restored		n.r.
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity		n.i.

GRI no.	Reporting element	Link	Comments
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations		n.i.

Aspect: Emissions, effluents, and waste

GRI no.	Reporting element	Link	Comments
EN16	Total direct and indirect greenhouse gas emissions	SR 2: p. 46, 54-56	
EN17	Other relevant indirect greenhouse gas emissions		The Emmi facilities in Switzerland do not emit relevant volumes of other greenhouse gases.
EN18	Initiatives to reduce greenhouse gas emissions	SR 2: p. 54-56	
EN19	Emissions of ozone-depleting substances		At Emmi's Swiss facilities, refrigeration systems and refrigerants containing HCFCs are being replaced by more environmentally friendly alternatives.
EN20	NO, SO, and other significant air emissions		Emmi's facilities generate NOx and SOx emissions through gas and oil firing. These are audited in accordance with the legal requirements (Ordinance on Air Pollution Control). No other significant air pollution is emitted by the Emmi facilities in Switzerland.
EN21	Total water discharge		Emmi's Swiss facilities discharge their waste water exclusively into the municipal waste water sewage system.
EN22	Total weight of waste	SR 2: p. 46, 51f	
EN23	Significant spillsn		Emmi's Swiss facilities do not release any harmful materials into the environment.
EN24	Weight of transported, imported, exported, or treated waste deemed hazardous		Hazardous waste is handled by Emmi in Switzerland in accordance with the Ordinance on the Handling of Hazardous Waste (VeVa) and in each case is transported with the legally required disposal documentation for hazardous waste bearing the correct waste code, and properly disposed of by legitimate companies.

GRI no.	Reporting element	Link	Comments
EN25	Size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff		Emmi's Swiss facilities do not discharge any waste water into bodies of water. All sites are connected to the municipal sewer system.

Aspect: Products and services

GRI no.	Reporting element	Link	Comments
EN26	Initiatives to mitigate environmental impacts of products and services	SR 2: p. 19-23 (Development) SR 2: p. 24-27 (Procurement) SR 2: p. 28-31 (Production) SR 2: p. 32-34 (Distribution)	<p>Outside of production, Emmi's products have a significant environmental impact through:</p> <ul style="list-style-type: none"> - transport - packaging (waste) <p>The indicators above, EN1 to EN25, refer to environmental improvements in production.</p>

GRI no.	Reporting element	Link	Comments
EN27	Percentage of products sold and their packaging materials that are reclaimed	SR 2: p. 24 (Guidelines to suppliers)	<p><u>Primary packaging</u></p> <p>Emmi does not accept returns of any primary packaging. Consumers can, however, return the following packaging materials used for Emmi products free of charge at retailers or municipal collection points:</p> <ul style="list-style-type: none"> - Cardboard - Glass - PE <p>The collected materials are either recycled or sent for thermal recovery at waste incineration plants.</p> <p><u>Secondary packaging</u></p> <p>Reusable containers are largely used for secondary packaging. For logistics reasons, thousands of products share only nine secondary packaging formats (e.g. A1, A2, H1, H2, H3, Tetra Top, milk crates holding 6 bottles).</p> <p>Stocks averaging approximately 1.3 million own containers and around 650 containers belonging to the retailers Coop and Migros are held at all Emmi locations in Switzerland. In addition, a further 1.3 million Emmi containers are with customers or in the supply chain.</p> <p>Emmi also uses cardboard secondary packaging where reusable containers are not suitable. As with primary packaging, disposal of this single-use packaging is via municipal collections.</p>

Aspect: Compliance

GRI no.	Reporting element	Link	Comments
EN28	Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with environmental laws and regulations		None

Aspect: Transport

GRI no.	Reporting element	Link	Comments
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations	SR 2: p. 31-34 (Distribution)	

Aspect: Overall

GRI no.	Reporting element	Link	Comments
EN30	Total environmental protection expenditures and investments		It is not possible to ascertain all of Emmi's environmental expenditure and investments. This is because very few of the measures implemented that benefit the environment are actual environmental protection measures. Rather, the Group largely implements optimisation measures, for example to lower the use of a resource. Emmi therefore believes that disclosure of the financial expenditure on and investments in environmental protection would not be correct.

Product responsibility performance indicators

Aspect: Customer health and safety

GRI no.	Reporting element	Link	Comments																												
PR1	Life cycle stages in which health and safety impacts of products and services are assessed for improvement	SR 1: p. 17 SR 2: p. 19-23 (Development)	Life cycle stages, in which the health and safety impacts of products and services are assessed for improvement: <table border="0" style="width: 100%; margin-left: 20px;"> <thead> <tr> <th></th> <th style="text-align: center;"><u>Yes</u></th> <th style="text-align: center;"><u>No</u></th> </tr> </thead> <tbody> <tr> <td>Development of product concept (Emmi Product Development)</td> <td style="text-align: center;">x</td> <td></td> </tr> <tr> <td>R & D (Emmi Product Development)</td> <td style="text-align: center;">x</td> <td></td> </tr> <tr> <td>Certification (Emmi Quality Management)</td> <td style="text-align: center;">x</td> <td></td> </tr> <tr> <td>Manufacturing and production (durch Emmi Qualitätsmanagement)</td> <td style="text-align: center;">x</td> <td></td> </tr> <tr> <td>Marketing and promotion (clients)</td> <td></td> <td></td> </tr> <tr> <td>Storage distribution and supply (Emmi Quality Management)</td> <td style="text-align: center;">x</td> <td></td> </tr> <tr> <td>Use and service (Emmi Quality Management)</td> <td style="text-align: center;">x</td> <td></td> </tr> <tr> <td>Disposal, reuse, or recycling (disposal partners)</td> <td style="text-align: center;">x</td> <td></td> </tr> </tbody> </table>			<u>Yes</u>	<u>No</u>	Development of product concept (Emmi Product Development)	x		R & D (Emmi Product Development)	x		Certification (Emmi Quality Management)	x		Manufacturing and production (durch Emmi Qualitätsmanagement)	x		Marketing and promotion (clients)			Storage distribution and supply (Emmi Quality Management)	x		Use and service (Emmi Quality Management)	x		Disposal, reuse, or recycling (disposal partners)	x	
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PR2	Incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle		n.i.																												

Aspect: Product and service labeling

GRI no.	Reporting element	Link	Comments
PR3	Type of product and service information required by procedures		n.i.
PR4	Incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling		There were no incidents of non-compliance with information requirements at Emmi during the reporting period (2011 and 2012).
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction	SR 2: p. 19 (Market research) SR 2: p. 36 (Consumer service)	

Aspect: Marketing communications

GRI no.	Reporting element	Link	Comments
PR6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications		n.i.
PR7	Incidents of non-compliance with regulations and voluntary codes concerning marketing communications		n.r.

Aspect: Customer privacy

GRI no.	Reporting element	Link	Comments
PR8	Substantiated complaints regarding breaches of customer privacy and losses of customer data		No complaints were filed against Emmi for breach of data protection during the reporting period (2011 and 2012).

Aspect: Compliance

GRI no.	Reporting element	Link	Comments
PR9	Monetary value of significant fines for noncompliance with laws and regulations concerning the provision and use of products and services		Emmi received no significant fines in Switzerland for non-compliance with laws and regulations concerning the provision and use of products during the reporting period (2011 and 2012).

Labor Practices and decent work performance indicators*

Aspect: Employment

GRI no.	Reporting element	Link	Comments																																
LA1	Total workforce by employment type, employment contract, and region	SR 2: p. 58	<p>Additional information on the workforce structure:</p> <p><u>LA1: Average age</u> *</p> <table border="1"> <thead> <tr> <th>Alter</th> <th>2010</th> <th>2011</th> <th>2012</th> </tr> </thead> <tbody> <tr> <td>15 – 24</td> <td>9.0 %</td> <td>4.4 %</td> <td>8.3 %</td> </tr> <tr> <td>25 – 39</td> <td>34.4 %</td> <td>34.2 %</td> <td>33.2 %</td> </tr> <tr> <td>40 - 54</td> <td>38.4 %</td> <td>40.9 %</td> <td>40.5 %</td> </tr> <tr> <td>55 – 64</td> <td>18.1 %</td> <td>19.4 %</td> <td>17.7 %</td> </tr> <tr> <td>>=65</td> <td>0.2 %</td> <td>1.1 %</td> <td>0.2 %</td> </tr> <tr> <td>Average age</td> <td>41</td> <td>41</td> <td>42</td> </tr> <tr> <td>Average seniority</td> <td>10</td> <td>10</td> <td>10</td> </tr> </tbody> </table> <p>*The age ranges used in this report do not correspond to those in SR 1. These have been adjusted to Emmi's new HR figures.</p>	Alter	2010	2011	2012	15 – 24	9.0 %	4.4 %	8.3 %	25 – 39	34.4 %	34.2 %	33.2 %	40 - 54	38.4 %	40.9 %	40.5 %	55 – 64	18.1 %	19.4 %	17.7 %	>=65	0.2 %	1.1 %	0.2 %	Average age	41	41	42	Average seniority	10	10	10
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GRI no.	Reporting element	Link	Comments			
LA1 Fp.			<u>LA1: Contract type</u>			
				2010	2011	2012
			Permanent contract	95,6 %	94,8 %	95,0 %
			Temporary contract	4,4 %	5,2 %	5,0 %
			Full-time (90 – 100 %)	89,8 %	89,9 %	90,0 %
			Part-time 50 – 89 %	8,6 %	8,5 %	8,3 %
			Part-time < 50 %	1,6 %	1,7 %	1,6 %
			<u>LA1: Employees and supervised workers</u>			
				2010*	2011	2012
			Employees	3556	3886	5074
			Supervised workers	0	0	0

GRI no.	Reporting element	Link	Comments																		
LA2	Total number and rate of employee turnover by age group, gender, and region	SR 2: p. 61	<p><u>Turnover* by age group</u></p> <table border="1" data-bbox="1196 405 1807 646"> <thead> <tr> <th></th> <th>2012</th> </tr> </thead> <tbody> <tr> <td>Total</td> <td>8.0 %</td> </tr> <tr> <td>15 – 24 years</td> <td>17.4 %</td> </tr> <tr> <td>25 – 39 years</td> <td>5.4 %</td> </tr> <tr> <td>40 – 54 years</td> <td>4.1 %</td> </tr> </tbody> </table> <p>*Real turnover (terminated by employee)</p> <p><u>Turnover by gender</u></p> <table border="1" data-bbox="1196 775 1807 967"> <thead> <tr> <th></th> <th>2012</th> </tr> </thead> <tbody> <tr> <td>Total</td> <td>8.0 %</td> </tr> <tr> <td>Women</td> <td>7.4 %</td> </tr> <tr> <td>Men</td> <td>9.5 %</td> </tr> </tbody> </table> <p>*Real turnover (terminated by employee)</p> <p><u>Turnover by region</u></p> <p>This figure is not relevant for this Sustainability Report as the reporting is restricted to Emmi in Switzerland.</p> <p>A comparison of the turnover rates of various Emmi companies in Switzerland shows that the fluctuation rates do not differ by region, but primarily by activity. The fluctuation rate for the key functions is of particular strategic relevance for Emmi's HR management.</p> <p>Overall, fluctuation rates at Emmi in Switzerland are slightly below the industry average.</p>		2012	Total	8.0 %	15 – 24 years	17.4 %	25 – 39 years	5.4 %	40 – 54 years	4.1 %		2012	Total	8.0 %	Women	7.4 %	Men	9.5 %
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GRI no.	Reporting element	Link	Comments
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees	SR 1: p. 39 - 41	

Aspect: Labor/management relations

GRI no.	Reporting element	Link	Comments
LA4	Percentage of employees covered by collective bargaining agreements		n.i.
LA5	Minimum notice period(s) regarding operational changes, including whether it is specified in collective agreements	SR 1: p. 40, 42, 45	

Aspect: Occupational health and safety

GRI no.	Reporting element	Link	Comments
LA6	Percentage of total workforce represented in formal joint management-worker health and safety committees	SR 2: p. 62f	

GRI no.	Reporting element	Link	Comments
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of workrelated fatalities	SR 2: p. 63f	<p>Extract from Emmi's Code of Conduct</p> <p><u>Safety, health</u></p> <p>Emmi is committed to work structures that promote health, and supports corresponding preventive measures. Employees make every endeavour to ensure the safety and health of themselves and third parties, in order to prevent damage. Corresponding provisions under Emmi's health and safety management policy and in particular its hygiene concept must be strictly followed.</p> <p>.....</p> <p>Injuries on first-aid-level are not included in the statistics on p. 64 of the SR 2. The official statistics of the „SUVA“ do not require these incidents. However, from the perspective of Emmi these „near accidents“ are very important for the prevention work. For this reason, Emmi records such incidents. The aim is to learn from the experience of the employees (institutionalisation of an appropriate exchange of experience in the production plants).</p> <p>There were no work-related deaths at Emmi during the reporting period (2011 and 2012).</p>
LA8	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members	SR 2: p. 62 SR 1: p. 41	
LA9	Health and safety topics covered in formal agreements with trade unions		n.i.

Aspect: Training and education

GRI no.	Reporting element	Link	Comments
LA10	Average hours of training	SR 1: p. 40	
LA11	Programs for skills management and lifelong learning	SR 2: p. 60 SR 1: p. 40	
LA12	Percentage of employees receiving regular performance and career development reviews	SR 1 p. 40	

Aspect: Diversity and equal opportunity

GRI no.	Reporting element	Link	Comments
LA13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity	SR 2: p. 61	Extract from Emmi's Code of Conduct: <u>Equality</u> Emmi ensures non-discriminatory places of work. In particular, discrimination on the basis of skin colour, age, gender, nationality or religion is taboo at Emmi.
LA14	Ratio of basic salary of men to women by employee category		Extract from Emmi's Code of Conduct: <u>Fair working conditions</u> We ensure that all employees receive a fair salary for their work. Both salaries and working hours are in line with at least the valid legal requirements at the place of work.

Human rights performance indicators

Note: Human rights factors were externally verified by SGS as part of the SMETA (Sedex Members Ethical Trade Audit).

Aspect: Investment and procurement practices

GRI no.	Reporting element	Link	Comments
HR1	Percentage and total number of significant investment agreements that include human rights clauses	SR 1: p. 43	Human rights factors were externally verified by SGS as part of the SMETA (Sedex Members Ethical Trade Audit).
HR2	significant suppliers and contractors that have undergone screening on human rights	SR 1: p. 43	Human rights factors were externally verified by SGS as part of the SMETA (Sedex Members Ethical Trade Audit).
HR3	employee training on policies and procedures concerning aspects of human rights that are relevant to operations	SR 1: p. 43	Human rights factors were externally verified by SGS as part of the SMETA (Sedex Members Ethical Trade Audit).

Aspect: Non-discrimination

GRI no.	Reporting element	Link	Comments
HR4	Incidents of discrimination	SR 1: p. 43	There were no incidents of discrimination reported at Emmi during the reporting period (2011 and 2012).

Aspect: Freedom of association and collective bargaining

GRI no.	Reporting element	Link	Comments
HR5	Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk	SR 1: p. 43	Human rights factors were externally verified by SGS as part of the SMETA (Sedex Members Ethical Trade Audit).

Aspect: Child labor

GRI no.	Reporting element	Link	Comments
HR6	Operations identified as having significant risk for incidents of child labor	SR 2: p. 24 (Procurement) SR 1: p. 43	The report on the Sedex Members Ethical Trade Audit shows that the minimum age of Emmi employees is 15 years. Employees of this age are exclusively apprentices.

Aspect: Forced and compulsory labor

GRI no.	Reporting element	Link	Comments
HR7	Operations identified as having significant risk for incidents of forced or compulsory labor	SR 1: p. 43	Human rights factors were externally verified by SGS as part of the SMETA (Sedex Members Ethical Trade Audit).

Aspect: Security practices

GRI no.	Reporting element	Link	Comments
HR8	Security personnel trained in the organization's policies or procedures concerning aspects of human rights	SR 1: p. 43	n.r.

Aspect: Indigenous rights

GRI no.	Reporting element	Link	Comments
HR9	Incidents of violations involving rights of indigenous people	SR 1: p. 43	n.r.

Society performance indicators

Aspect: Community

GRI no.	Reporting element	Link	Comments
SO1	Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities		There are currently no programmes at Emmi in Switzerland that evaluate the impact of operating activities on the communities and regions.

Aspect: Corruption

GRI no.	Reporting element	Link	Comments
SO2	Percentage and total number of business units analyzed for risks related to corruption		n.i.
SO3	Percentage of employees trained in organization's anti-corruption policies and procedures		n.i.
SO4	Actions taken in response to incidents of corruption		n.i.

Aspect: Public policy

GRI no.	Reporting element	Link	Comments
SO5	Public policy positions and participation in public policy development and lobbying	SR 1: p. 46	
SO6	Value of financial and in-kind contributions to political parties, politicians, and related institutions		Emmi does not provide financial support for political parties or politicians in Switzerland. However, numerous Emmi employees are active at various levels of the Swiss political system in addition to their jobs.

Aspect: Anti-competitive behavior

GRI no.	Reporting element	Link	Comments
SO7	Number of legal actions for anticompetitive behavior, anti-trust, and monopoly practices	SR 2: p. 25 (Emmi's importance for the Swiss dairy industry)	Emmi was not subject to any complaints/sanctions due to non-competitive behaviour during the reporting period. Competition law issues are handled with great care at Emmi in Switzerland: <ul style="list-style-type: none"> - The Group has a "cartel law" regulation, which governs conduct in competition. - The Code of Conduct, which is binding for all employees in Switzerland from the end of 2013, includes requirements on compliance with legislation and cartel law. - Employees for whom competition law is relevant receive regular training from the Emmi Legal department.

Aspect: Compliance

GRI no.	Reporting element	Link	Comments
SO8	Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with laws and regulations		None