



Julius Meinl

Vienna 1862

SUSTAINABILITY REPORT 2023

ESG IN THE FOCUS



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 Our ESG Report has been prepared with the utmost care to ensure the accuracy and completeness of information in all areas. Figures in the report are subject to rounding. However, rounding errors, typographical errors and printing errors cannot be completely ruled out.

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 November 2024



Dear Stakeholders!

In a world where geopolitical and macroeconomic challenges have intensified, we at Julius Meinl 1862 want to reaffirm our commitment to sustainability, focusing on protecting our planet for future generations. Our 2023 Sustainability Report marks a key milestone in our sustainability journey, covering 99 % of our business for the first time and offering a more holistic perspective on where we stand and where future efforts will focus. This expansion is a vital step toward preparing for the Corporate Sustainability Reporting Directive (CSRD), which will become mandatory for us with the 2025 report. We are using the 2023 and 2024 reports to refine our processes and ensure we meet future expectations. In line with this, we have introduced a new reporting structure based on the European Sustainability Reporting Standards (ESRS) for the first time in this report.

A crucial achievement this last year has been **embedding sustainability into our core mission**, supported by a clear **sustainability agenda**. This agenda focuses on three pillars: responsible sourcing of coffee, reducing environmental impact, and enhancing employee engagement. By end 2025, we aim to source 100 % responsibly selected coffee, cut corporate GHG emissions by 42 % (Scope 1/2) and 30 % (Scope 3) by 2030 compared to the 2022 baseline, and drive employee engagement above industry averages.

2023 was a year where we made substantial progress in our sustainability journey with the most important being the following steps:

- ▶ We installed a 700 kW photovoltaic system at our Vicenza plant and added catalytic converters to two roasting machines in Vienna and Vicenza, reducing natural gas consumption by half.
- ▶ We launched our second project under the umbrella of our Generations Program in Uganda, following the success of our first and ongoing project in Colombia, to support sustainable agriculture and improve farmers' livelihoods.
- ▶ We appointed Sustainability Ambassadors in each of our operating subsidiaries to ensure our sustainability efforts are deeply embedded in the company and not merely a matter of compliance.
- ▶ We initiated our double materiality assessment to identify the key sustainability impacts of our operations across the value chain, as well as the financial risks and opportunities related to sustainability for our business. The insights from this assessment will guide our future actions.

Looking ahead, our focus will remain on advancing our sustainability agenda across all three pillars. For our **Origin** pillar, we are continuously increasing our share of responsibly selected coffee in partnership with our suppliers, with significant progress



Marcel Löffler
CEO Julius Meinl 1862 GmbH

expected in 2024. Within our **Planet** pillar, we will continue reducing GHG emissions in our production, addressing the environmental impact of our vehicle fleet, and further improving our packaging solutions. In the **People** pillar, we will promote employee engagement through training and development programmes, aiming to unlock the potential of each of our employees worldwide.

We also intend to leverage our sustainability efforts to secure ESG-linked financing terms through mutually beneficial partnerships with financial institutions. Moreover, compliance with European sustainability regulations, such as the CSRD, EUDR (European Union Deforestation Regulation), and future CSDDD (Corporate Sustainability Due Diligence Directive), will be a top priority over the next two years. We are committed to not only meeting these legal requirements but also viewing them as opportunities to drive further progress.

This foreword would not be complete without reiterating how thankful we are i) to our shareholders, who drive sustainability and innovation in our company in an exemplary way and

are therefore a role model for us all, ii) our people who wholeheartedly lead, breathe life into and take ownership of all our sustainability projects and thus bring them to life, and iii) our business partners from supply and procurement to sales with whom we have developed many exceptional ideas based on genuine partnerships. Building on the support and commitment of all these stakeholders, we are confident and reassured that we are doing the right thing for future generations by consistently advancing our sustainability agenda in small but meaningful steps.

Kind regards,

Marcel Löffler,
Chief Executive Officer, Julius Meinl

Jörg Hönemann
Chief Financial Officer, Julius Meinl



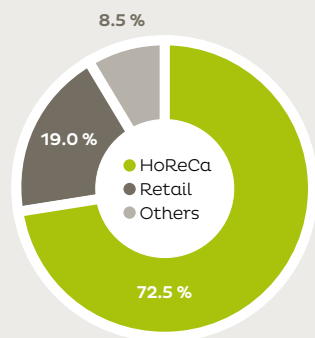
Jörg Hönemann
CFO Julius Meinl 1862 GmbH

Julius Meinl at a Glance

Julius Meinl, an Austrian family company founded in 1862, is one of the oldest coffee roasters in the world and an iconic Vienna coffee house brand. It operates in 54 countries through local subsidiaries and sales partners, with a Net Sales Revenue of 230 million Euros and an annual average of 1,040 employees globally in 2023.

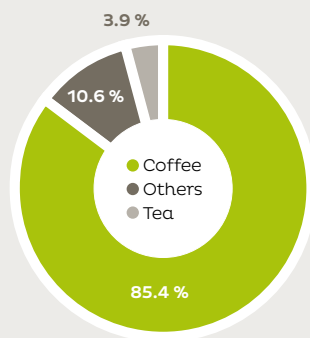
Dedication to quality has been a family trademark for five generations. With more than 160 years of experience in sourcing, blending, and roasting, Julius Meinl is a preferred coffee supplier for Vienna's leading coffee houses. Today, Julius Meinl coffees and teas help create meaningful moments for customers and consumers across the globe and are sold in over 50,000 hotels, coffee houses, and restaurants, plus a growing number of retail outlets worldwide.

REVENUES BY SEGMENT



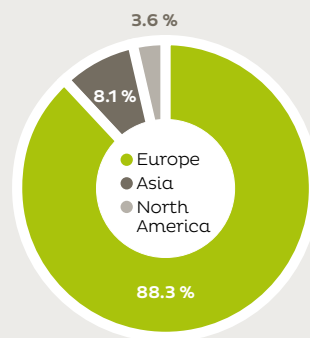
By distribution channels

The breakdown of sales revenues by distribution channels shows a similar picture as in previous years. The HoReCa (Hotels, Restaurants, and Cafés) segment continues to dominate with 72.5 % of sales, followed by retail with 19.0 % and others with 8.5 %. A surge in growth is expected in the retail segment in the coming years.



By product categories

Coffee is the core product category and accounts for the majority of sales revenues at 85.4 %. However, 2023 was also a successful year for tea. The growing importance – not least because of the growing 'iced tea' segment in the USA – is reflected in the share (3.9 %) of total sales revenues.



By regions

Historically, Julius Meinl was founded in Europe and has built up a strong market position here. First expansion efforts were focused on Europe, and the importance of this continent for business success is evident from the 88.3 % share of sales revenues. In recent years, the expansion outside Europe has become more and more noticeable in Asia (8.1 % share) and North America (3.6 % share).



| | 2022 | 2023 |
|---------------------------------------|------|------|
| Net sales revenues in million EUR | 213 | 230 |
| Number of operating subsidiaries | 20 | 19 |
| Number of countries with distribution | 52 | 54 |



| | | |
|---|-----|-------|
| Average number of employees globally (FTEs) | 975 | 1,040 |
|---|-----|-------|



| | | |
|--|--------|--------|
| Coffee roasted in t | 13,691 | 13,835 |
| % of responsibly selected green coffee purchases | 22 % | 42 % |



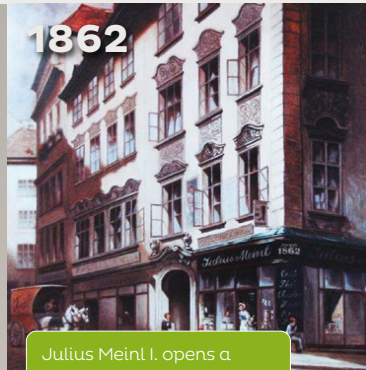
| GHG Emissions - tCO ₂ e | | |
|---|---------|---------|
| GHG Emissions Total Scope 1-3* | 180,103 | 190,276 |
| GHG Emissions Scope 1-2* | 8,795 | 8,717 |
| GHG Emissions Scope 3 | 171,308 | 181,559 |
| GHG Emissions intensity - tCO ₂ e/t roasted coffee | | |
| GHG Emission intensity Scope 1-2* | 0.64 | 0.63 |
| GHG Emission intensity Scope 1-3* | 13.15 | 13.75 |

* using market-based method in Scope 2



The Julius Meinl Brand's History

Julius Meinl represents Vienna's coffee house culture throughout the world and combines tradition with a spirit of innovation. For over 160 years, the family business has been synonymous with the highest quality in coffee and tea, while offering a complete, tailored service for the food service and hotel industry.



1862

Julius Meinl I. opens a spices shop in downtown Vienna, where he sells green coffee beans, cocoa, tea, spices, rice, and sugar.



1877

Julius Meinl I. revolutionises coffee roasting: Beans were now roasted by gas. For the first time, coffee beans are free of aftertaste while retaining their full natural aroma.



1924

The artist Joseph Binder designs the Meinl logo, which has remained the company's trademark until today.



1962

On the occasion of the 100th anniversary of our company, the "Jubilee" coffee blend is introduced.



2004

The Italian star designer Matteo Thun further develops the Julius Meinl logo and creates a new, trendy cup design.



2009

Julius Meinl's 1862 premium coffee is launched for the out-of-home business. It is characterised by its exceptional taste, its unique design, and its state-of-the-art technology.



2012

Julius Meinl celebrates its 150 year anniversary and the Julius Meinl Tea is relaunched under the term "East meets West".



2018

Julius Meinl expands its range of cold drinks with the launch of the Tea on the Rocks collection.



2019

Julius Meinl publishes its first Sustainability Report.



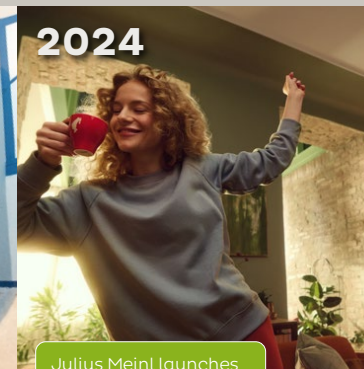
2020

The new capsule concept consisting of seven variations of home-compostable capsules is introduced in retail.



2022

Julius Meinl celebrates its 160 year anniversary and hosts a big event on the company premises in Vienna, including a street art contest.



2024

Julius Meinl launches the "I do it Meinl way" campaign.



Preparing for the Corporate Sustainability Reporting Directive

This year marks a significant milestone for us. We expanded the scope of our reporting significantly, began to set the basis for CSRD-compliant reporting and are transitioning from biannual to annual reporting. This proactive stance not only prepares us for future regulatory compliance but also reinforces our dedication to transparency and responsible management in all aspects of our business.

We at Julius Meinl wholeheartedly welcome the new EU Corporate Sustainability Reporting Directive (CSRD) and the related European Sustainability Reporting Standards (ESRS), issued by the European Financial Reporting Advisory Group (EFRAG). These initiatives will promote balanced, transparent, and consistent sustainability disclosures while enhancing sustainability governance and management practices. By aligning with the CSRD, we aim to integrate environmental, social, and governance (ESG) considerations more deeply into our business strategy. This commitment will enable us to contribute positively to both the environment and society, meet the evolving expectations of our stakeholders, and strengthen our role as a responsible leader in the coffee industry, ultimately driving long-term value for our customers, partners, and communities.

Recognising the significance of preparing for CSRD reporting, for Julius Meinl required as of the 2025 report, we have decided to take a proactive approach. For our 2023 annual report, we have developed a new structure based on the ESRS. While this report already includes several ESRS disclosures, we are currently still working toward full alignment with the reporting requirements. The Annex of this report provides an overview of the ESRS Disclosure Requirements covered, along with the current status of their reporting.

For questions on sustainability-related topics concerning Julius Meinl, please contact Carina Needham, Global Sustainability Director, at sustainability@meinl.group.



Carina Needham
Global Sustainability Director

Reflecting on the past year, I am incredibly proud of the achievements we have made driving sustainability within our organisation. From improvements in our production to reduce the climate impact of our roasting with gas to the efforts of our Green Coffee Procurement team to source more coffee in our Responsibly Selected Coffee Initiative, our relentless focus on constant progress, both within the company and through the help of many partners, has truly set us apart. This would not have been possible without the commitment of our shareholders and management, who have consistently supported our sustainability mission, as well as our sustainability ambassadors across the organisation. I am excited to continue this journey, contributing to a better planet for future generations.



2019
Launch of 1st sustainability report covering year 2018.



2021
Launch of 2nd sustainability report covering two years, 2019 and 2020.



2023
Launch of 3rd sustainability report covering years 2021/2022 including five subsidiaries representing 50 % of NSR.



2024
Launch of 4th sustainability report covering year 2023, first time adapting ESRS structure and including subsidiaries representing 99 % of NSR.

Fully CSRD compliant sustainability reporting from the 2025 reporting year onwards.

ABOUT THE REPORT

The fourth sustainability report of JULIUS MEINL 1862 GmbH (previously 'Julius Meinl Industrieholding GmbH' and hereafter abbreviated as 'Julius Meinl') covers the economic, environmental, and social activities of 18 of our operating subsidiaries (abbreviated as 'subsidiaries' in the following pages of the report): Austria, Italy, Croatia, Germany, Romania, Bosnia, Bulgaria, China, Czech Republic, Hungary, Kazakhstan, Poland, Russia, Serbia, Slovakia, Slovenia, Turkey, and the United States of America. This report covers subsidiaries contributing to 99 % of our Net Sales Revenue, including 18 out of our 19 subsidiaries as well as our production.

Information and key figures relevant to sustainability for the period of 1 January, 2023, to 31 December, 2023, are reported with reference to the ESRS. Due to the change in scope and the newly adapted structure, this report refers mostly to data from the reporting year, without historic data. Our data is subject to continuous improvement, especially as sustainability-related regulations evolve and lead to more standardised data. We aim to be transparent in disclosing any changes in the underlying data or assumptions to explain movements and provide the appropriate context to our readers. This report was approved by the CEO and CFO without external review.

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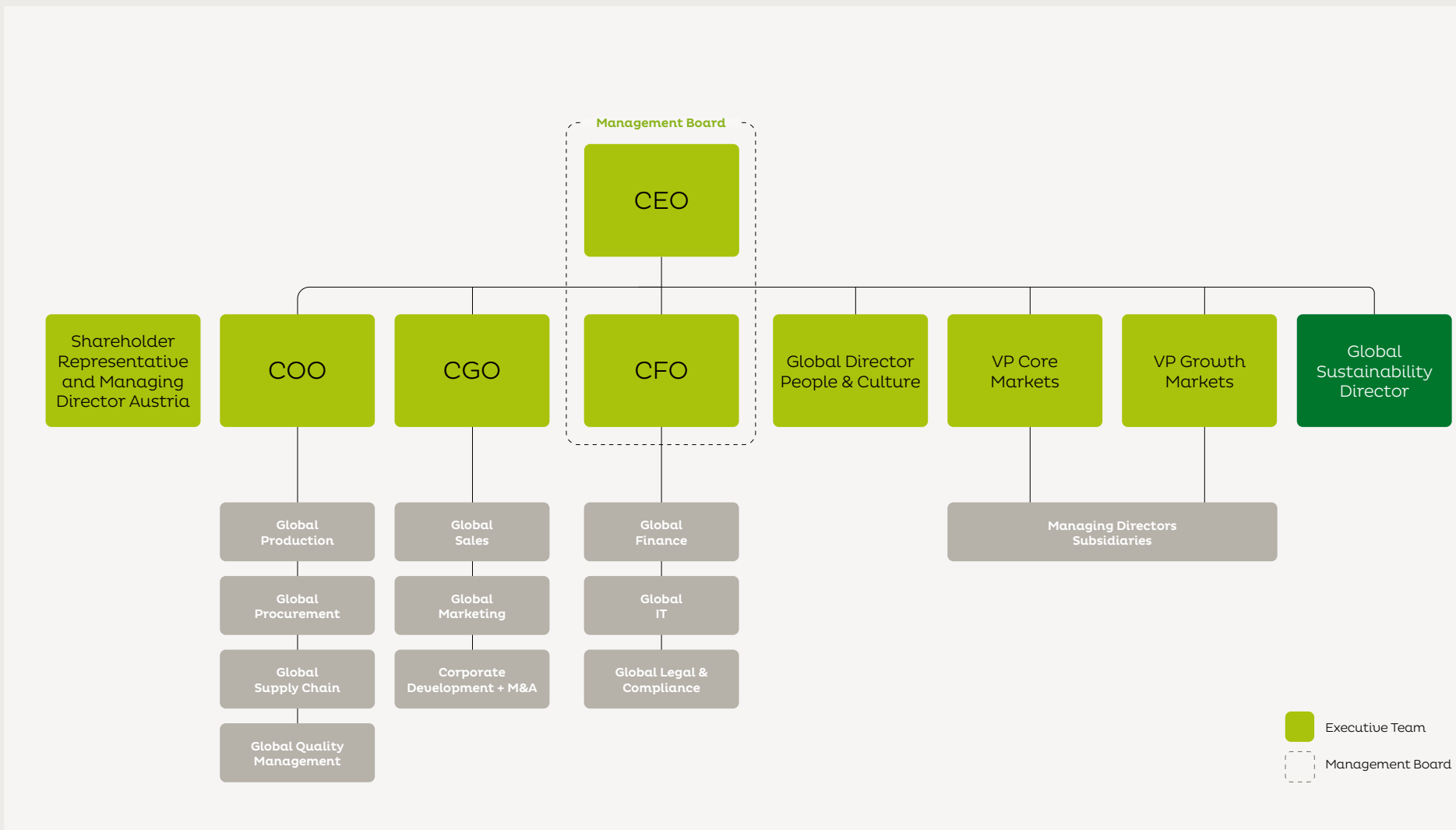
Governance

Corporate Governance Structure

The headquarter of Julius Meinl 1862 GmbH is located in Austria, in Vienna's 16th district at Julius-Meisl-Gasse 3-7.

The company is governed by the Management Board with Marcel Löffler, CEO of Julius Meinl, and Jörg Hönemann, CFO of the company. The CEO assumes the role of Chairman of the Board. The Executive Team (ET) consists of C-level executives, Chief Executive Officer (CEO), Chief Financial Officer (CFO), Chief Operations Officer (COO), Chief Growth Officer (CGO), and two regional Vice-Presidents, responsible for a designated cluster of countries, the People and Culture Director, and one shareholder representative.

The ET is a forum for any decision-making at Julius Meinl.





Sustainability Governance Structure

At Julius Meinl, we feel a strong sense of responsibility to our planet as well as for those involved at every stage of our coffee journey, as we work together to bring premium quality to every cup. As a fifth-generation family business, it is up to us to enhance sustainability efforts that in the end will positively impact the entire coffee industry.

The Meinl family itself is fully dedicated to sustainability with the CEO of Julius Meinl holding the highest level of responsibility for strategic development and sustainability-related decisions. To drive continuous improvement in sustainability efforts, we have embedded sustainability throughout various organisational areas of the company, including the appointment of dedicated Sustainability Ambassadors in each subsidiary. The Global Sustainability Director reports directly to the CEO and is responsible for implementing and advancing our Sustainability Policy as well as coordinating all related actions across the company. The CEO receives bi-weekly updates, and the Executive Team is briefed quarterly on progress and key developments.

ADVANCING GLOBAL SUPPLY CHAIN DUE DILIGENCE

Recognising the need for continuous improvement, we acknowledge that a global supply chain due diligence system is not yet in place. However, we made significant strides by conducting a double materiality assessment in 2023/24 and are on track to implement a comprehensive supply chain due diligence system by the end of 2025. Additionally, since 2023, we have partnered with the non-profit organisation, Enveritas, to conduct regular assessments of our coffee supply chains, further strengthening our due diligence efforts. For more details on specific due diligence topics, please refer to the respective chapters on our material impacts, risks, and opportunities.

SUSTAINABILITY REPORTING

We began sustainability reporting in 2019 covering the year 2018, initially in a biennial rhythm, and now starting with annual reporting as of 2024 covering the year 2023. To align with CSRD requirements, we have partnered with an internationally leading consultancy for external support and implemented an ESG reporting and data management software.

HOW WE MANAGE SUSTAINABILITY AT JULIUS MEINL

We recognise sustainable leadership as a business imperative, and a lever for transformation and future-fit growth. The Executive Team is responsible for implementation in daily business and decision-making, based on a set of principles:

THE EXECUTIVE TEAM'S SUSTAINABILITY LEADERSHIP PRINCIPLES

We trust in science and align with the 17 Sustainable Development Goals (SDGs) and European strategies for 2050.

We respect the need to build up knowledge in order to advance the transition and prove ourselves in sustainable business leadership.

We recognise that our sustainability performance is an integrated and joint effort, supported and carried out by each and everyone in the Executive Team.

When a decision is made, each team member reviews the proposal in terms of sustainability, and asks for a sustainable alternative if necessary.

When making investment decisions, we always look out for sustainable solutions.



Sustainability Strategy and Core Coffee Initiatives

At Julius Meinl, our sustainability strategy is anchored in our newly adapted company mission to bring Vienna's coffeehouse culture to the world and contributing to a better planet for future generations. We are committed to building a sustainable coffee supply chain, protecting our planet, and fostering high engagement among our employees. Our approach is comprehensive, addressing environmental, social, and economic aspects to ensure responsible and impactful practices across our operations.

Sustainability Strategy

Our sustainability strategy is built upon a holistic framework encompassing three core pillars: responsible sourcing of coffee, reducing environmental impact, and enhancing employee engagement. Initiatives like our Responsibly Selected Coffee Initiative, our Generations Program, and our expanding portfolio of Bio-Fairtrade certified products reflect our deep commitment to responsible sourcing and supporting coffee farmers. Our membership in the Global Coffee Platform (GCP) further strengthens these efforts, with the Responsibly Selected Coffee Initiative based on the 12 principles of GCP's Coffee Sustainability Reference Code (Coffee SR Code). By aligning with an industry-recognised framework for basic sustainability in coffee, we aim to ensure that our 'responsibly selected coffee' meets essential environmental, social, and economic criteria. Additionally, by being a GCP member, we co-finance the work of GCP's network of country platforms, which address key barriers to farmer prosperity and promote sustainable coffee production at origin. Alongside these initiatives, we are dedicated to significantly reducing our corporate carbon footprint and advancing circular economy practices. By creating a supportive and engaging workplace where our employees can thrive, we empower them to excel and embrace sustainable leadership. This approach ensures that sustainable practices are not

only integrated into every level of our organisation but are actively championed by all, from management to each individual contributor.

Our sustainability efforts are guided by our Sustainability Policy, which references our Code of Business Conduct, Supplier Code of Conduct and our commitment to the Ten Principles of the United Nations Global Compact (UNGC). These frameworks set clear expectations for ethical behaviour, environmental stewardship, and social responsibility. Our Code of Business Conduct ensures high standards of integrity and sustainability in all roles, while the Supplier Code of Conduct emphasises responsible practices throughout our supply chain. By aligning with the UNGC's Ten Principles, we support universal standards on human rights, labour, environment, and anti-corruption, contributing to global sustainability goals. Our Sustainability Policy weaves these principles into our daily operations, driving continuous improvement and accountability.

In 2024, we officially joined the UN Global Compact and the coffee&climate initiative, reinforcing our commitment to human rights, labour standards, environmental sustainability, and anti-corruption while strengthening our collaboration within the coffee sector to ensure its future viability.

SUSTAINABLE DEVELOPMENT GOALS



At Julius Meinl, we are dedicated to advancing sustainability and making a positive impact on key global goals. We are committed to supporting SDG 8 by promoting fair labour practices and fostering sustainable livelihoods for farmers and workers. Through careful management of our supply chain, we contribute to SDGs 12, 13, and 15 by promoting responsible consumption and production, actively reducing our carbon footprint, and protecting biodiversity.



We recognise that SDG 17, which focuses on building strong partnerships, is the foundation that enables all these goals to be realised—because we believe that true progress can only be achieved together.



Bringing Vienna's coffeehouse culture to the world and contributing to a better planet for future generations.



ORIGIN

BUILDING A SUSTAINABLE COFFEE SUPPLY CHAIN

Responsible sourcing practices
in coffee origins



PLANET

PROTECTING OUR PLANET

Reducing our corporate carbon
footprint and strengthening
circular economy



JULIUS MEINL PEOPLE

DRIVING HIGH ENGAGEMENT

"Together we grow"
Sustainable business development
through healthy organisation

**JULIUS MEINL SUSTAINABILITY
AGENDA 2030**

How are we building a sustainable and responsible business?

What are our key areas of action?

What are our targets?

ORIGIN



Building a Sustainable Coffee Supply Chain

We strive to support people across our value chain in building decent and resilient livelihoods, promoting good agricultural practices, and conserving biodiversity. The health, safety, and well-being of coffee farmers, their families, and other workers and communities along our supply chains are central to our responsible sourcing efforts.

- ▶ Responsibly Selected Coffee Initiative: ensuring minimum sustainability standards along our coffee supply chains
- ▶ Generations Program: our impact program, supporting targeted groups of coffee farmers
- ▶ Bio-Fairtrade certified portfolio

- ▶ 100 % responsibly selected coffee by the end of 2025
- ▶ Expanding the Generations Program from two to four countries until 2026
- ▶ Increasing the Bio-Fairtrade certified product lines to reach a double-digit share within the coffee portfolio by 2030

PLANET



Protecting our Planet

As a global company reliant on agricultural raw materials, responsible resource use and preserving a healthy environment are essential to us. We are committed to minimising our environmental footprint throughout the entire value chain by creating value with fewer resources and reducing the climate impact of our products.

- ▶ Reducing our corporate carbon footprint
- ▶ Strengthening circular economy practices

- ▶ Science based targets: Reducing our corporate GHG emissions significantly by 2030 compared to the 2022 baseline
 - Scope 1/2: -42 %
 - Scope 3: -30 %
 - Long Term goal: Net zero by 2040
- ▶ Strengthening circular economy (packaging improvements towards recyclable and renewable materials)

JULIUS MEINL PEOPLE



Driving High Engagement Among our Employees

Sustainable business development is only possible through a healthy organisation with highly engaged employees. We are committed to create a supportive and engaging workplace where our employees can thrive.

- ▶ Rolling out People Development Plans globally
- ▶ Enhancing fulfilment of our employees
- ▶ Empowerment of our employees

Achieving an above-industry benchmark employee engagement score, based on the Gallup engagement score



Compliance with legal requirements along with **strong partnerships** with various multi-stakeholder and global sustainability initiatives, forms the foundation for achieving our targets—because we believe that genuine progress is only possible through collaborative efforts.



status as of 2023



Core Coffee Initiatives

Green coffee is at the core of our sustainability strategy, as it has the most significant impact on both climate and people within our business activities. Consequently, we focus our efforts on our upstream value chain, emphasising sustainable sourcing practices. In 2023, we sourced coffee from 13 countries, reinforcing our commitment to building long-term relationships with our suppliers and coffee producers while maintaining a diversified coffee origin portfolio to preserve the distinct blends that define our brand.

JULIUS MEINL'S RESPONSIBLY SELECTED COFFEE INITIATIVE (RSCI)



What is 'responsibly selected coffee'?

At Julius Meinl, our commitment to 'responsibly selected coffee' refers to green coffee that is globally purchased and roasted at Julius Meinl's plants and meets the criteria set forth by the Global Coffee Platform's [Coffee Sustainability Reference Code \(Coffee SR Code\)](#). The Coffee SR Code sets a framework for sustainability at the field level, covering economic, social, and environmental dimensions by means of 12 principles and associated practices.

Aiming at purchasing 100 % responsibly selected coffee by the end of 2025, we commit to only buying coffee through sustainability schemes which are recognised by the Global Coffee Platform as equivalent to the Coffee SR Code. Scheme owners (such as Fairtrade, Rainforest Alliance, or a coffee trader) who want their scheme to pass as equivalent to the Coffee SR Code must report on identified gaps and areas of continuous improvement on an annual basis. The [Global Coffee Platform's Equivalence Mechanism](#) allows us to set basic sustainability criteria for our coffee beans while being able to have a diverse set of origins and merchants in our portfolio to ensure the perfect balance of our coffee blends.



Green coffee refers to the processed seed of the coffee tree fruit. All of a coffee's taste and flavour potential is held within this green seed. This potential is ultimately unleashed through roasting the green coffee.



The **Global Coffee Platform (GCP)** is a multi-stakeholder platform that unites actors in the coffee sector to align and multiply their efforts and investments for a sustainable future of the sector, collectively act on local priorities and critical issues, scale local sustainability programs, and grow the global market for sustainable coffee across the coffee world. GCP developed the Coffee Sustainability Reference Code (Coffee SR Code), an outcome-focused framework, creating a shared understanding of baseline sustainability in coffee production and primary processing. This framework and its 12 underlying principles form the basis of our Responsibly Selected Coffee Initiative.



Generations Program Uganda: Rebecca, project beneficiary, with her family on their farm.

THE 12 PRINCIPLES OF THE GLOBAL COFFEE PLATFORM'S COFFEE SUSTAINABILITY REFERENCE CODE



ECONOMIC DIMENSION

- 1 BUSINESS MANAGEMENT
- 2 AGRICULTURAL SERVICES
- 3 BUSINESS INTEGRITY



SOCIAL DIMENSION

- 4 RIGHT TO CHILDHOOD
- 5 HUMAN RIGHTS
- 6 WORKING CONDITIONS
- 7 COMMUNITY



ENVIRONMENTAL DIMENSION

- 8 BIODIVERSITY
- 9 PEST & WEED MANAGEMENT
- 10 RESOURCE CONSERVATION
- 11 POLLUTION PREVENTION
- 12 CLIMATE



Which green coffee due diligence processes do we have in place?

By using the Coffee SR Code as the foundation of our sustainability approach for green coffee, we ensure that our suppliers incorporate and effectively implement these principles and practices in their schemes. This approach also allows us to prioritise suppliers and supply chains committed to high sustainability standards and to closely monitor practices related to impacts identified as material in our double materiality assessment.

Our due diligence involves two main components:

▶ **1. Third-Party Assessments:**

We conduct regular assessments through the non-profit organisation Enveritas, which performs field assessments on a sample basis along our supply chain. To ensure that we record progress and challenges with regard to the goal of continuous improvement, different supply chains are covered each year so that we receive a reference value for each supply chain every three years. Enveritas generates comprehensive reports on issues and challenges faced by farmers. Assessment results are shared transparently with our suppliers to collaboratively address any challenges. In case concerns should arise from these audits, we engage proactively with suppliers to address and remediate the issues. Through this approach we focus on aligning with international norms and standards for working conditions, gender equality and overall sustainability.

▶ **2. Supplier Engagement:**

We maintain regular communication with our suppliers to understand their successes and challenges and determine how we can support and accelerate positive impacts.

In line with the results of our double materiality assessment, this process helps us identify and address several key issues, including the striving for improved working conditions and compensation for farmers and workers, despite the complexities of global supply chains and varying regulatory frameworks; addressing the marginalisation of women in agricultural supply chains by promoting equal opportunities and representation; mitigating risks related to lower yields and income fluctuations due to climate change or market imbalances; and ensuring proper protective equipment and training for safe usage of chemicals and pesticides.

In 2023, we sourced 42 % of our globally purchased coffee roasted in our production plants in Vienna and Vicenza through Coffee SR Code-equivalent schemes. By aiming for 100 % by the end of 2025, we strengthen our commitment to sustainability. Through these schemes and our supply chain projects, we support farmers with training in good agricultural practices and income diversification, improving productivity, incomes, and working conditions.



Enveritas is a non-profit organisation that provides sustainability verification services for coffee farmers, using data-driven methods to assess and improve social, economic, and environmental practices across the supply chain.



JULIUS MEINL'S GENERATIONS PROGRAM

The Julius Meinl Generations Program is a cornerstone of our Sustainability Strategy, focused on fostering a sustainable future by enhancing farmers' livelihoods, promoting good agricultural practices, and preserving their valuable knowledge for generations to come.

Impact programs in coffee origin countries such as our Generations Program are crucial for supporting the sustainability of the coffee sector and the resilience of coffee farming communities. The projects under the umbrella of our Generations Program are tailor made in collaboration with our suppliers and implementing partners to address the local challenges that coffee farmers and their families face, including climate change, pest and disease management, and economic instability. By supporting these initiatives, we enhance the well-being of farming communities, secure a more stable and high-quality coffee supply for the future and contribute to the long-term viability of the coffee industry. This approach allows us to take a deep dive into specific communities and origins, while our Responsibly Selected Coffee Initiative (RSCI) forms the foundation of our broader sustainability commitment to coffee.

It all started in 2018 in Colombia...

The Julius Meinl Generations Program as it exists today, is an extension of our Colombian Heritage Project, which was initiated in 2018. The Colombian Heritage Project was set up with the long-term goal to encourage young Colombians to remain in the coffee industry and ensure the transfer of coffee knowledge and experience to future generations. To do so, we partnered with Louis Dreyfus Company, to support coffee farmers in the Tolima region in Colombia to enhance their production efficiency and quality.

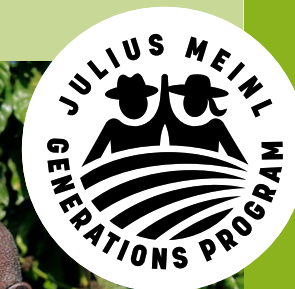
From 2018 to 2022, we focused on supporting 50 farms in Colombia's Tolima region through personalised agronomist training and technical assistance to enhance production efficiency and sustainable practices. We provided materials for new coffee drying facilities and maintained existing ones, allowing farmers to add more value on their farms and achieve higher prices. Additionally, we supported educational programs for farmers' children, extending our commitment to the entire farming community.

In 2023, we launched the second phase of our project in Colombia, expanding our reach to an additional 150 farms and extended the Generations Program to Uganda, in collaboration with Ugacof and Sawa World. Our project in Uganda focuses on providing business skill trainings which lead to farmers' income diversification and the adoption of good agricultural practices. Read more about the activities and results of our two projects in 2023 in the chapter S2 on workers in our value chain.



Christina Meinl
Managing Director Austria and
5th generation family member

As a fifth-generation company, Julius Meinl is a business built on generations of expertise and passion for coffee. Through the Generations Program, we are dedicated to ensuring that the knowledge and traditions of coffee farming are preserved and passed down, securing a sustainable future for the families and communities that make our coffee exceptional.



Generations Program Uganda:
Edward, a project beneficiary, with his
wife and grandchild on their coffee farm.

Stakeholder Engagement

At Julius Meinl, we recognise the wide-ranging impact of our actions, which directly or indirectly affect numerous individuals. From local coffee farmers and communities to suppliers and employees, to customers and consumers, we hold a deep sense of responsibility for our impacts. Through ongoing dialogue, we strive to understand our stakeholders' positions, concerns, and expectations. This continuous interaction shapes our sustainability efforts, projects, and processes, allowing us to align with the interests and views expressed by stakeholders. The insights gained from these continuous dialogues inform our due diligence processes and were a key component of our double materiality assessment.

Our Employees

We engage with our employees on a day-to-day basis, working together to create meaningful moments in people's lives. This engagement happens in person at our offices, production sites, and company events—often over a cup of coffee—as well as through digital platforms like Microsoft Teams and our global intranet, MeinlConnect. Initiatives such as our Global Coffee House, our online webcast, keep employees informed about global strategies and achievements on a quarterly basis while also offering opportunities for interactive participation. Regular company-wide surveys help us stay aligned, set learning goals, and manage workflow. These surveys help us stay up actions, allow us to pinpoint areas for improvement and maintain high levels of employee engagement.

Our Customers and Business Partners

Our customers include both the HoReCa and retail sectors, with our global operations and local sales teams maintaining an ongoing dialogue to ensure expectations are consistently met. By prioritising a transparent communication, we aim to strengthen partnerships, ensure smooth collaboration, enhance product offerings and improve service delivery. The increasing demand for transparency and sustainability falls in line with our ongoing commitment to responsible practices, further fueling our efforts to innovate and enhance these areas within our business.

Suppliers

We maintain regular communication with our suppliers through direct conversations and collaborative industry forums, aiming at building long-term partnerships and improve supply chain efficiency and sustainability. This includes upholding human rights, preserving ecological integrity, and working to decarbonise our value chain. We are currently updating our Supplier Code of Conduct, which all suppliers are required to conform to. In addition, our Responsibly Selected Coffee Initiative guides us in focusing on coffee procurement strategies which prioritise a set of sustainability standards in line with the Global Coffee Platform's Coffee Sustainability Reference Code.



Shareholders and Financial Institutions

As a family owned business we interact with our shareholders on a daily basis, but also in regular shareholder update meetings. In addition we also engage with financial institutions on a regular basis on our ESG progress, resulting in ESG ratings, which provides us with an external view on and status of our sustainability efforts. The goal is to ensure transparency, understand expectations around sustainability, and align our financial strategies accordingly.

NGOs and Multi-Stakeholder Platforms

We actively engage with NGOs and non-profit organisations as proxies for the farmers and workers in our value chain and advocating for social, environmental, and economic sustainability. Since we are several steps removed from our products' origins, we primarily engage through suppliers and third parties via assessments and collaborative projects in coffee-producing countries. As part of multi-stakeholder initiatives like the Global Coffee Platform and respACT, we participate in peer-learning and pre-competitive collaboration to promote ethical practices and sustainability across the supply chain.

Our Consumers, Media and the Public

Our key consumer touchpoints are marketing initiatives and a strong social media presence. Through a multi-platform strategy, we engage with consumers at every stage of their decision journey. By leveraging industry research and consumer data, we build up brand loyalty, strengthen community ties, and enhance our public image, leading to greater brand recognition and positive media coverage. In response to a rising demand for transparency and sustainability, we clearly communicate our sourcing practices, prioritise responsible sourcing, and uphold our commitment to environmental and social responsibility.



Impact, risk and opportunity management

As a key element and basis of the future Corporate Sustainability Reporting Directive reporting, we conducted a double materiality assessment (DMA). The process was meticulously designed to understand the most significant issues impacting our operations and contribution to sustainable development. We began our DMA in 2023 and concluded it in 2024, referencing the final version of the ESRS.

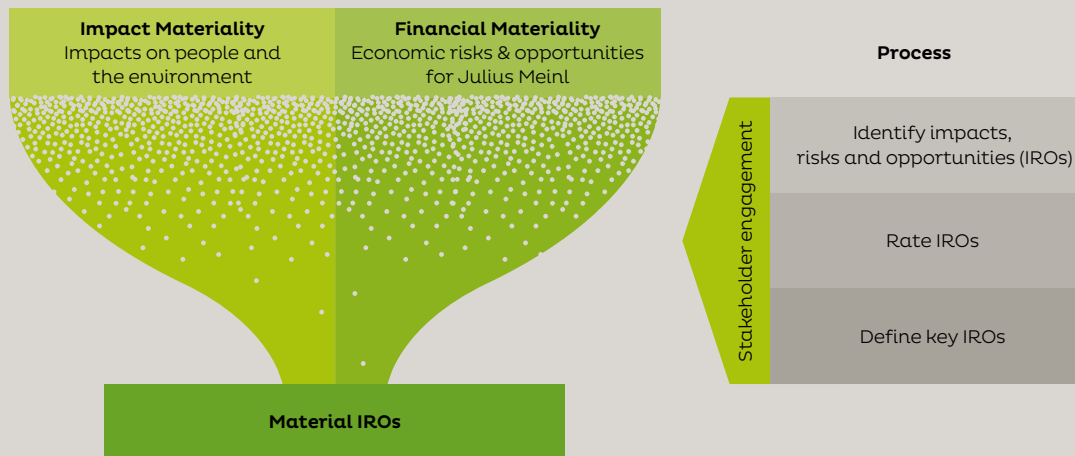
The following pages provide detailed information on the results of our DMA and the process we have applied.

Julius Meinl’s Double Materiality Assessment

A double materiality assessment is used to identify material sustainability matters - impacts, risks, and opportunities (IROs) - that a company must disclose to comply with the CSRD. This assessment evaluates both financial and environmental, social, and governance (ESG) factors affecting our business and stakeholders along our value chain. Double materiality considers two dimensions:

- 1. Impact Materiality:** Issues where the company’s operations have significant effects on the environment and society, influencing stakeholders’ perceptions and decisions.
- 2. Financial Materiality:** Issues that pose a risk to the financial performance and position of Julius Meinl.

PHASE 1 Materiality assessment



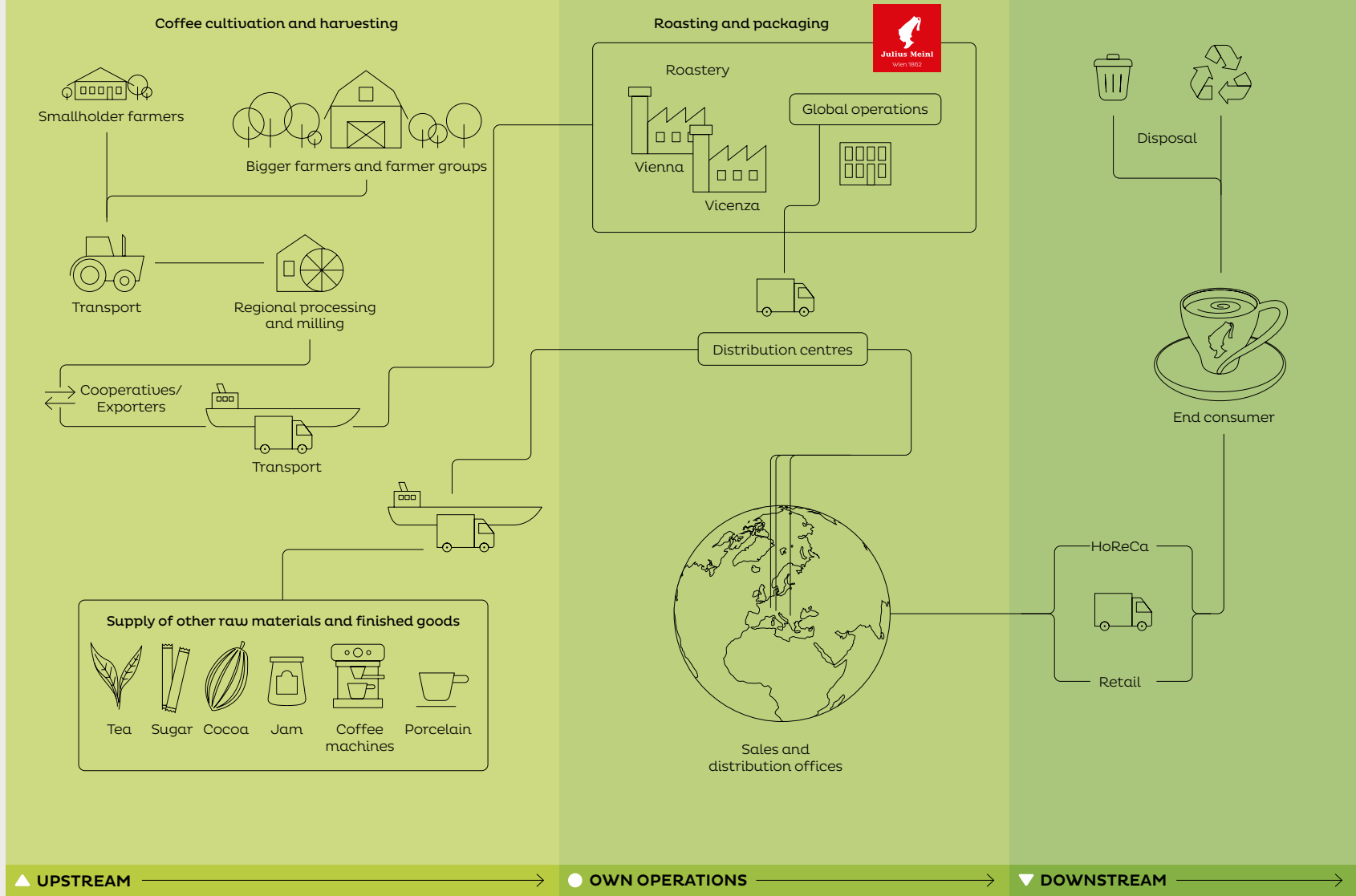
PHASE 2 Reporting of information related to the material IROs according to the Disclosure Requirements of the CSRD.



VALUE CHAIN

Our sustainability activities are focused on addressing the sustainability and financial impacts that arise along our value chain. The impacts, risks and opportunities that were identified in our DMA guide us in taking action to improve our sustainability practices.

To continuously monitor our impacts, risks and opportunities, we are currently implementing a global supply chain due diligence system which will allow us to take action in a systematic and structured manner.





DOUBLE MATERIALITY ASSESSMENT METHODOLOGY

For our own operations, we identified and assessed impacts on people and the environment as well as actual and potential risks to our business. Furthermore, we assessed our value chain impacts and risks, primarily focusing on our upstream activities. The assessment focused on coffee as our main commodity, but also included tea, trade foods such as cocoa and sugar as well as equipment, e.g. our coffee machines and grinders.

Our impact assessment considered both positive and negative impacts as well as actual and potential impacts related to sustainability matters. For our financial assessment, we evaluated potential sustainability-related risks that could negatively impact our business and opportunities that could have a positive financial impact.

STAKEHOLDER IDENTIFICATION AND ENGAGEMENT

For our DMA, we engaged internal and external stakeholders who influence or are influenced by our business. This included employees, management, shareholders, customers, suppliers, and NGOs – the latter in particular as proxies for the coffee farmers in our supply chains. Engagement with these stakeholders was conducted through surveys, interviews, and workshops, allowing us to gather diverse perspectives on material issues from both financial and ESG standpoints.

THRESHOLD

We assessed each impact, risk and opportunity, and rating using various parameters on a scale of 1 to 6. Further details can be found on the next page. We set the materiality threshold at 3.5. Impacts and scores from 3.5 upwards, and their associated ESRS topics, were deemed material and are included in this report.

PROCESS

We defined process steps for conducting our DMA for impact materiality and financial materiality, respectively. The impact assessment was our starting point, and once we had the preliminary results, we initiated the financial assessment. We followed the five key steps below as further elaborated on the next page:

- ▶ Engagement of stakeholders
- ▶ Scoping of impacts/risks/opportunities
- ▶ Assessment of individual impacts/risks/opportunities
- ▶ Calibration of material impacts/risks/opportunities
- ▶ Determination of the materiality threshold





PROCESS STEPS IMPACT MATERIALITY

1. ENGAGEMENT OF STAKEHOLDERS

We identified internal subject-matter experts with insights into the ten ESRS topics and in-depth knowledge of our daily operations. Onboarding sessions ensured a shared understanding of the new regulations and the goals of the double materiality assessment.

A first stakeholder engagement survey informed us about the relevance of key impact areas for them.

2. SCOPING OF IMPACTS

Prior to the materiality assessment workshops, we reviewed relevant information such as company internal reports, policies, the results of the stakeholder survey, and industry-specific reports to scope and identify impacts for each ESRS sub-topic and sub-sub-topic. An extensive list of both potential and actual positive and negative impacts was subsequently developed based on these inputs.

3. ASSESSMENT OF INDIVIDUAL IMPACTS

In an interactive workshop, participants adjusted and supplemented the pre-defined impacts. All impacts (both negative and positive) within our operations and the value chain were scored according to our scoring methodology, using the three parameters 'scale', 'scope', and 'remediability'. For potential impacts, we added the parameter of 'likelihood'.

- ▶ Scale: Assessed the magnitude of the impact on the environment or people, considering existing mitigation actions. The assessment was made on a scale from 1 (insignificant) to 6 (catastrophic).
- ▶ Scope: Evaluated the extent of the impact based on parameters such as the number of people or sites affected. The assessment was made on a scale from 1 (individual) to 6 (global/total).
- ▶ Remediability: Considered the difficulty of reversing the damage in terms of cost and time. The assessment was made on a scale from 1 (very easy to remedy) to 6 (irreversible).

In total, 73 impacts were identified and scored.

4. CALIBRATION OF MATERIAL IMPACTS

The final scores based on the workshop input were aggregated using a tool to calculate the 'degree of materiality'. Participants were consulted again for validation of preliminary results, with rationales for any adjustments documented. Further calibration across topics was conducted before finalising the impact assessment.

5. DETERMINATION OF THE MATERIALITY THRESHOLD

A materiality threshold of 3.5 (out of 6) was established, resulting in a final list of 33 material impacts.

PROCESS STEPS FINANCIAL MATERIALITY

1. ENGAGEMENT OF STAKEHOLDERS

We engaged relevant internal stakeholders to ensure appropriate consideration of sustainability risks. This encompassed internal subject-matter experts in the business, including the CEO and CFO of our company, the sustainability team, and our corporate risk assessment lead.

2. SCOPING OF RISKS AND OPPORTUNITIES

Results from the impact materiality assessment, supplemented with additional internal resources, formed the basis for scoping sustainability risks within the context of financial materiality. A total of 43 scenarios were identified to capture the financial effects of the identified sustainability risks and opportunities.

3. ASSESSMENT OF INDIVIDUAL RISKS AND OPPORTUNITIES

The assessment scored the risks and opportunities through an online survey. When scoring risks, we assessed the 'potential extent of the impact' on the business model, financial targets, and enterprise value, as well as the 'probability of occurrence'. Assessments took existing risk mitigation actions into consideration.

- ▶ Potential extent of the impact: The impact on the company's cash flows, development, performance, position, cost of capital, or access to finance was assessed on a scale from 1 (insignificant) to 6 (extreme). Quantification in monetary terms was largely qualitative due to the complexity of defining exact values for potential sustainability risk scenarios.
- ▶ Probability of occurrence: The assessment was made on a scale from 1 (almost impossible) to 6 (almost certain) over relevant time horizons (short-, mid-, or long-term).

4. CALIBRATION OF MATERIAL RISKS AND OPPORTUNITIES

The final scores based on the workshop input were aggregated using a tool to calculate the 'degree of materiality'. In a final workshop, participants were consulted again for validation of preliminary results, with rationales for any adjustments documented. Further calibration across topics was conducted before finalising the assessment.

5. DETERMINATION OF THE MATERIALITY THRESHOLD

The scoring and respective materiality threshold of 3.5 (out of 6) yielded a final list of 16 sustainability-related financially material risks and two opportunities.



Value Chain

- ▲ Upstream
- Own operations
- ▼ Downstream

DOUBLE MATERIALITY ASSESSMENT OUTCOME

In this process, we identified that nine out of the ten ESRS topics are material to Julius Meinl. This includes a total of 33 sustainability-related positive and negative impacts, 18 financial risks and opportunities.

The material impacts, risks, and opportunities are presented in the following tables, including brief descriptions and an outlook on how we respond to them. The presented impacts are actual impacts unless stated that they are potential impacts. More detailed information on how we respond to the effects of our impacts and risks is included in the hereafter following chapters 'Environment', 'Social', and 'Governance'.

Environment E1 – Climate Change

| Material impact, risk or opportunity | VC | Description |
|--------------------------------------|----|--|
| Climate change mitigation | | |
| Negative Impact | | GHG emissions (Scope 1, 2 & 3)** ▲ ● ▼ |
| Risk | | Legislation regarding deforestation ▲ ● ▼ |
| Risk | | Insufficient decarbonisation ▲ ● ▼ |
| Risk | | Costs of transition to lower emissions / substitution of existing products and services ▲ ● ▼ |
| | | Emissions from manufacturing, sourcing ingredients, logistics, packaging, and machine-use in product preparation are significant. Especially agricultural activities such as coffee cultivation contribute to CO ₂ and other greenhouse gases. We address these impacts through strategic targets and actions to decarbonise our value chain. |
| | | The EU Deforestation Regulation may lead to increased raw material and operational costs due to compliance requirements. In response, we are proactively adapting our sourcing and operational practices to align with the directive. |
| | | Aligned with the goal to limit global warming to 1.5°C, we are committed to reducing our carbon footprint, but recognise the risk of insufficient decarbonisation due to complex value chains. To avoid regulatory pressure, adverse public perception, reduced revenue, and limited capital access, we are intensifying efforts to meet climate targets and enhance sustainability practices. |
| | | Our main value chain emissions occur in Scope 3, primarily from raw material sourcing. Lowering these emissions is costly, posing financial risks, but we are cooperating with our suppliers to invest in sustainable farming and innovative technologies to reduce emissions effectively. |

| Material impact, risk or opportunity | VC | Description |
|--------------------------------------|----|--|
| Climate change adaptation | | |
| Negative Impact | | Sourcing practices** ▲ ● ▼ |
| Positive Impact | | Supply chain resilience** ▲ ● ▼ |
| Risk | | Rising costs of raw materials ▲ ● ▼ |
| Risk | | Agricultural shifts ▲ ● ▼ |
| Energy | | |
| Negative Impact | | Non-renewable energy consumption** ▲ ● ▼ |
| Risk | | Stronger regulations on the usage of fertilisers and pesticides ▲ ● ▼ |
| | | Sourcing practices significantly impact ecosystems, animals, and the livelihoods of people relying on them, with climate change further challenging coffee, tea, and other agricultural production in terms of extreme weather, pests, and diseases. We address this with our goal to purchase 100 % responsibly selected coffee by the end of 2025. |
| | | Coffee and tea cultivation need to change to adapt to climate change, for instance transition to more agroforestry, implementing water-efficient practices etc. Through our support of suppliers' sustainability schemes in line with our RSCL, we contribute to a more resilient coffee value chain. |
| | | Coffee-producing regions and other agricultural raw material sourcing areas are vulnerable to extreme weather, disrupting supply chains and affecting quality and prices. We mitigate this risk by supporting resilient farming practices and maintaining a diverse sourcing strategy. |
| | | Extreme weather events can damage crops, disrupt supply chains, and affect quality and prices for coffee, tea, sugar, and cocoa. Climate change may force coffee cultivation to higher altitudes or new regions, causing shortages and disruptions. We mitigate this risk by supporting resilient farming practices and maintaining a diverse sourcing strategy. |
| | | Energy use in our own operations, particularly the gas consumption of coffee roasting and our fleet, and those of our suppliers leads to significant GHG emissions. We address this through strategic targets and actions to decarbonise our operations. |
| | | Public concern over pesticides and fertilisers has led to stricter regulations, raising agricultural product prices and potentially reducing profits. To meet these challenges and consumer demands, our product portfolio includes organic products and we promote sustainable agriculture. |

**IRO highly relevant for stakeholders



Value Chain

- ▲ Upstream
- Own operations
- ▼ Downstream

Environment E2 – Pollution

| Material impact, risk or opportunity | VC | Description |
|--------------------------------------|---|---|
| Pollution of air | | |
| Negative impact | Agricultural air/water/soil pollution** | ▲ ● ▼ Agricultural pollution from pesticides, fertilisers, inadequate soil and waste management in coffee, tea, and other crops harms ecosystems and increases GHG emissions. We address these issues by purchasing organic products and implementing our Responsibly Selected Coffee Initiative. |
| Negative impact | Transport-related air pollution** | ▲ ● ▼ Transporting our products impacts air quality through emissions from diesel trucks, maritime transport, and vehicle particulate matter. We address this by optimising our fleet and routes to reduce emissions and pollution. |
| Negative impact | Industrial-related air pollution** | ▲ ● ▼ Our production activities and those of our suppliers release various pollutants into the atmosphere. Our Vienna and Vicenza sites comply with legal requirements, and pollution is regularly monitored and externally assessed to ensure adherence. |
| Substances of high concern | | |
| Potential negative impact | Agrochemicals | ▲ ● ▼ Pesticides, herbicides, and fertilisers in coffee and tea cultivation manage pests and promote growth, but excessive use harms the environment and wildlife. EU guidelines regulate their use for safety. To further address these issues, we are purchasing organic products and implementing our Responsibly Selected Coffee Initiative. |
| Risk | Stronger regulations on the usage of fertilisers and pesticides | ▲ ● ▼ Public concern over pesticides and fertilisers has led to stricter regulations, raising agricultural product prices and potentially reducing profits. To meet these challenges and consumer demands, our product portfolio includes organic products and we promote sustainable agriculture. |
| Microplastics | | |
| Negative impact | End-of-life of packaging materials | ▲ ● ▼ Packaging materials along our entire value chain contribute to waste and microplastic pollution. In the production of our goods, we are shifting to more sustainable options, like home-compostable capsules. |
| Negative impact | Tire abrasion during transport | ▲ ● ▼ Tire abrasion of the trucks involved along our value chain release non-degradable oil-based substances. To mitigate these effects, we are constantly optimising our fleet and routes to become more efficient. |

Environment E3 – Water and Marine Resources

| Material impact, risk or opportunity | VC | Description |
|--------------------------------------|---|--|
| Water consumption | | |
| Negative impact | Water consumption and withdrawal during coffee and tea cultivation and processing | ▲ ● ▼ Water consumption in coffee and tea production involves various stages such as washing, pulping, fermentation, and drying, with wet processing consuming a considerable amount of water. Additionally, water is used to apply fertilisers, pesticides, and other agrochemicals during cultivation, contributing to the overall consumption. |
| Risk | Water shortages in coffee production due to extreme weather events | ▲ ● ▼ Shifting weather patterns and extreme weather events such as droughts may cause global coffee shortages, reduced quality, and higher prices, increasing costs. With our Responsibly Selected Coffee Initiative we enhance supply chain resilience to ensure a steady supply of high-quality coffee. |

Environment E4 – Biodiversity and Ecosystems

| Material impact, risk or opportunity | VC | Description |
|---|-----------------------------------|---|
| Direct impact drivers of biodiversity loss | | |
| Negative impact | GHG emissions | ▲ ● ▼ Our operations across the value chain generate GHG emissions, intensifying climate change and negatively impacting ecosystems and biodiversity. We address these impacts through strategic targets and actions to decarbonise our value chain. Additionally, our commitment to comply with the EU Deforestation Regulation strengthens our efforts by ensuring sustainable sourcing practices that reduce deforestation-related emissions and further protect ecosystems and biodiversity. |
| Impact on the state of species | | |
| Risk | Spread of pests and crop diseases | ▲ ● ▼ Crop diseases like coffee leaf rust can cause global coffee shortages, reduced quality, and higher prices, increasing costs. Through our RSCI we work hand-in-hand with our suppliers to enhance supply chain resilience to ensure a steady supply of high-quality coffee. |

**IRO highly relevant for stakeholders















Value Chain

- ▲ Upstream
- Own operations
- ▼ Downstream

Environment E5 – Resource Use and Circular Economy

| Material impact, risk or opportunity | VC | Description |
|---|---|---|
| Resource inflows, including resource use | | |
| Negative impact | Non-renewable raw material sourcing |    <p>Our product portfolio includes coffee machines, grinders, and branded merchandise like coffee cups. Many of these items are made from virgin materials that are mined, processed, and transported. Extraction of these materials can have adverse social and environmental impacts. We collaborate with our suppliers and partners to create value with fewer resources, reducing the impact of our products and increasing recyclability.</p> |
| Resource outflows related to products and services | | |
| Risk | Stronger regulations on the use of packaging material |    <p>Increased public awareness of the environmental impact of packaging leads to stricter regulations and market demand. Switching to more environmentally friendly packaging materials may lead to increased operational costs and reduced profitability.</p> |

Social S1 – Own Workforce

| Material impact, risk or opportunity | VC | Description |
|--|---|---|
| Equal treatment and opportunities for all | | |
| Positive impact | Employee development through training and mentoring |    <p>Annual development conversations and reviews support our employees' continuous professional growth. By encouraging employees to attend training sessions, we demonstrate a commitment to our employees' success and personal development.</p> |
| Opportunity | Employee retention through training and development |    <p>Focusing on continuous learning and skill enhancement improves employee productivity and innovation. This boosts our competitive advantage and market share, leading to increased profitability and a committed, skilled workforce.</p> |
| Risk | Inadequate diversity management |    <p>Inadequate diversity management, particularly a limited representation of diversity in management and leadership positions, limits perspectives and reduces innovation, hindering our ability to adapt to market changes. This can negatively impact employee morale, retention, reputation, and appeal to a diverse customer base. We mitigate this risk by actively promoting diversity initiatives and ensuring inclusive hiring and promotion practices.</p> |
| Working conditions | | |
| Opportunity | Attractive employer |    <p>We ensure our employees have a safe, equitable workplace with transparent employment terms and benefits, fostering a flexible environment that empowers employees to balance work and personal life. Enhancing our attractiveness as an employer will strengthen employee satisfaction and productivity, leading to increased profitability and a skilled workforce.</p> |



Value Chain

- ▲ Upstream
- Own operations
- ▼ Downstream

Social S2 – Workers in the Value Chain

| Material impact, risk or opportunity | VC | Description |
|--|--|---|
| Equal treatment and opportunities for all | | |
| Negative impact | Empowerment constraints and gender inequities** | <p>▲</p> <p>●</p> <p>▼</p> <p>Traditional gender roles and disparities in resource access in agricultural households and communities within our supply chains perpetuate inequalities, limiting female farmers and marginalised groups to lower-paying or unpaid roles with few advancement opportunities. To address this, we enforce our Supplier Code of Conduct across our entire value chain, ensuring a respectful, dignified, and harassment-free environment. Through initiatives like our RSCI and Generations Programme, we actively promote gender equality in partnership with our suppliers.</p> |
| Positive impact | Sustainable farming and resilient livelihoods of farmers** | <p>▲</p> <p>●</p> <p>▼</p> <p>We contribute to farmers' training and skills development in good agricultural practices and income diversification through our RSCI and our Generations Program, improving productivity, incomes, and working conditions of farmers and workers.</p> |
| Working conditions | | |
| Negative impact | Ethical concerns about farmers' and workers' working conditions upstream** | <p>▲</p> <p>●</p> <p>▼</p> <p>We urge all our suppliers to respect international norms and industry standards, ensuring fair working conditions and compensation across all our supply chains. However, despite our efforts, negative impacts such as standards violations and disparities in worker treatment can still occur, necessitating ongoing vigilance and improvement efforts.</p> |
| Potential negative impact | Lack of protective equipment and safe usage training** | <p>▲</p> <p>●</p> <p>▼</p> <p>Exposure to harmful chemicals and pesticides without adequate protective gear can result in long-term health issues. We continuously work with our suppliers to ensure farmers and workers have a safe working environment.</p> |
| Potential negative impact | Supply-and-demand dynamics and their consequence for farmers/workers in agricultural supply chains** | <p>▲</p> <p>●</p> <p>▼</p> <p>Farmers are often confronted with challenges like unpredictable yields and income volatility, exacerbated by climate change and market fluctuations. We address these impacts through fostering long-term supplier relationships and promoting farmers' resilience through our sustainability initiatives.</p> |
| Risk | Yield loss due to decreasing workforce | <p>▲</p> <p>●</p> <p>▼</p> <p>Due to resource constraints and generational disinterest primarily driven by low incomes, coffee production faces potential supply shortages and reduced quality, potentially leading to increased coffee prices. We mitigate these risks through targeted investments in farmer training and fostering sustainable economic opportunities in coffee-growing regions.</p> |
| Other work-related rights | | |
| Negative impact | Physical and psychological harm for children and youth** | <p>▲</p> <p>●</p> <p>▼</p> <p>Child labour is a prevalent risk in agricultural value chains, particularly where poverty and lack of education are widespread, perpetuating a cycle of poverty and often jeopardising child education. Through our RSCI, our green coffee suppliers commit to implementing measures to tackle child labour and its root causes.</p> |

Social S3 – Affected Communities

| Material impact, risk or opportunity | VC | Description |
|--|--|---|
| Land-related impacts | | |
| Potential negative impact | Loss of fertile land for local communities | <p>▲</p> <p>●</p> <p>▼</p> <p>Deforestation and monoculture plantations reduce fertile land for local communities, harming their livelihoods and climate resilience. We address this through our RSCI and our commitment to fully comply with the EU Deforestation Regulation.</p> |
| Potential negative impact | Expropriation of land | <p>▲</p> <p>●</p> <p>▼</p> <p>Land expropriation for plantations harms local communities and ecosystems, causing displacement, loss of livelihoods, and increased poverty. Through our RSCI, our green coffee suppliers commit to implementing measures which safeguard that land rights are acquired with prior informed consent of affected people.</p> |
| Communities' economic, social and cultural rights | | |
| Potential negative impact | Economic, social or cultural damage | <p>▲</p> <p>●</p> <p>▼</p> <p>Our suppliers' activities can harm local communities, impacting their financial situation, physical and mental health, and social or cultural well-being. Through our commitment to responsibly selected coffee, we mitigate these risks by promoting standards that protect community welfare.</p> |
| Water and sanitation | | |
| Potential negative impact | Water quality risk from non-sustainable activities | <p>▲</p> <p>●</p> <p>▼</p> <p>Non-sustainable agricultural practices in our upstream value chain can degrade habitats, harm water and sanitation systems, and impact local communities' quality of life. Through our RSCI, our green coffee suppliers commit to promoting sustainable farming practices.</p> |

**IRO highly relevant for stakeholders



Governance
G1 – Business Conduct

Value Chain

- ▲ Upstream
- Own operations
- ▼ Downstream

| Material impact, risk or opportunity | VC | Description |
|--|----|--|
| Corporate culture | | |
| Negative impact | | <p>Limited integration of sustainability across the company**</p> <p>▲ ● ▼</p> <p>The limited integration of sustainability across all management levels and subsidiaries hinders comprehensive implementation of social, ecological, and environmental policies and measures within the company. Through the ongoing refinement of our 2030 sustainability agenda, we are ensuring that sustainability becomes seamlessly integrated across all departments and countries. Our Sustainability Ambassadors support this endeavour locally.</p> |
| Positive impact | | <p>Fostering success and a healthy work environment through a supportive company culture</p> <p>▲ ● ▼</p> <p>Our shared vision, mission, purpose, and company values propel Julius Meinl toward success. Our cohesive company culture across all offices and production sites cultivates trust, collaboration, and an innovative spirit among employees, resulting in increased job satisfaction, productivity, and organisational strength.</p> |
| Management of relationships with suppliers, including payment practices | | |
| Risk | | <p>Disruption of international supply chains</p> <p>▲ ● ▼</p> <p>Various shocks can disrupt both international and local supply chains, impacting raw materials, spare parts, production facilities, storage capacities, and transport logistics, leading to supply shortages, increased costs and operational challenges. We mitigate these risks through diversified sourcing strategies and robust contingency planning.</p> |
| Other | | |
| Risk | | <p>Rising taxes on GHG emissions</p> <p>▲ ● ▼</p> <p>Increased efforts to reduce greenhouse gas (GHG) emissions and higher taxes on CO₂ lead to higher costs for materials and energy, impacting operational margins. In response, we prioritise sustainable sourcing practices, transition to renewable energy sources and enhance energy efficiency to manage costs and advance our environmental goals.</p> |
| Risk | | <p>Rising energy costs in operation</p> <p>▲ ● ▼</p> <p>Increased demand for energy resources or decreasing availability due to geopolitical upheavals can lead to volatile global energy prices and uncertain availability, impacting our overhead costs, supplier prices, and profit margins. We mitigate this risk through diversified energy sourcing strategies, including an increasing share of renewable and self-generated energy.</p> |
| Risk | | <p>Rising compensation payments for GHG emissions</p> <p>▲ ● ▼</p> <p>As global efforts to reduce GHG emissions intensify, costs for carbon offsetting might gradually increase. In response, our long-term goal is to explore collaborations with our coffee suppliers, with a focus on inssetting programs.</p> |



**IRO highly relevant for stakeholders

ENVIRONMENTAL INFORMATION

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(ESRS E1) Climate Change

Decarbonisation of our own operations and value chain

In keeping with our commitment to sustainability, we are currently developing a comprehensive transition plan corresponding with the Science-Based Targets initiative (SBTi) methodology.

While a complete overview of all specific actions is still in development, we have set ambitious goals for 2030 (compared to the 2022 baseline) reducing:

- ▶ Scope 1 & 2 emissions* by 42 % and
- ▶ Scope 3 emissions by 30 %.

Our ongoing efforts focus on identifying key levers for achieving these reductions.

CORPORATE CARBON FOOTPRINT

After calculating our first Corporate Carbon Footprint (CCF) with 2019 data, we have done a comprehensive update in 2023, using 2022 numbers as our official baseline for the future. This update encompasses 18 subsidiaries and additional Scope 3 categories. For Scope 3, particularly green coffee, we aim to shift from database data to primary data

from suppliers in the coming years. This transition will enable us to develop and implement more effective reduction measures and projects.

The CCF was done in compliance with the Greenhouse Gas Protocol (GHG Protocol). The following calculations of the emission shares used the Scope 2 market-based method.

SCOPE 1 AND 2 EMISSIONS

Our direct GHG emissions (Scope 1) contribute 4.5 % to our corporate carbon footprint. For Scope 2, our market-based emissions from purchased electricity and heating/cooling show already significantly lower emissions compared to the location-based emissions due to the focus on renewable energy, especially in our production where most energy is consumed. Our Scope 2 with the market-based method is 0.4 % to our corporate carbon footprint.

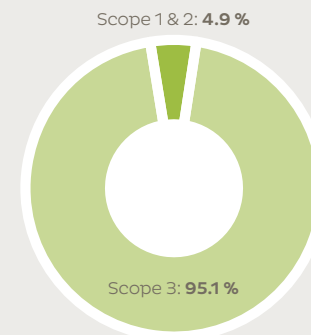
SCOPE 3 EMISSIONS

Our Scope 3 GHG emissions contribute with 95.1 % to our corporate carbon footprint. Green coffee has been identified as the most significant factor, accounting for 73.4 % of our total GHG emissions. Therefore, green coffee procurement stands at the core of our sustainability strategy. Green coffee procurement involves acquiring unroasted

coffee beans from coffee-producing regions, assessing quality, negotiating prices, and arranging transportation. Our measures to contribute to climate change mitigation and adaptation in our coffee supply chain primarily revolve around our Responsibly Selected Coffee Initiative and our Generations Program.

The energy demand of sold coffee machines represents the second-largest driver, contributing approximately 10.4 % to overall GHG emissions. By shifting to primary data from suppliers for green coffee as well as our machine suppliers, we anticipate more precise tracking and the ability to implement targeted measures to reduce our carbon footprint over the next years.

JULIUS MEINL'S CARBON EMISSION SOURCES



Our climate-related material impacts and risks

Our value chain faces various impacts and risks related to climate change, which can occur in our own operations, upstream or downstream. These impacts, whether actual or potential, might be limited to specific parts of our value chain or geographically restricted areas. Learn more about our responses to the climate-related material topics in this chapter.

- ⊖ GHG emissions (Scope 1, 2 & 3)
- ▶ Sourcing practices
- ▶ Non-renewable energy consumption
- ⊕ Supply chain resilience
- ⚠ Legislation regarding deforestation
- ▶ Lack of decarbonisation
- ▶ Costs of transition to lower emissions / substitution of existing products and services
- ▶ Agricultural shifts
- ▶ Rising costs of raw materials, especially coffee

- ⊕ Positive impact
- ⚠ Financial risk
- ⊖ Negative (potential) impact
- ↗ Financial opportunity

*Scope 2 market-based

JULIUS MEINL'S CARBON EMISSION SOURCES 2022 BASELINE*

SCOPE 3: 95.1 %

- ▶ Purchased goods and services 79.8 %
 - ▶▶ Green Coffee 73.4 %
 - ▶▶ Other raw materials/finished products 4.3 %
 - ▶▶ Packaging materials 2.1 %
- ▶ Upstream transportation 1.8 %
- ▶ Fuel- & energy-related activities 1.2 %

SCOPE 1&2: 4.9 %

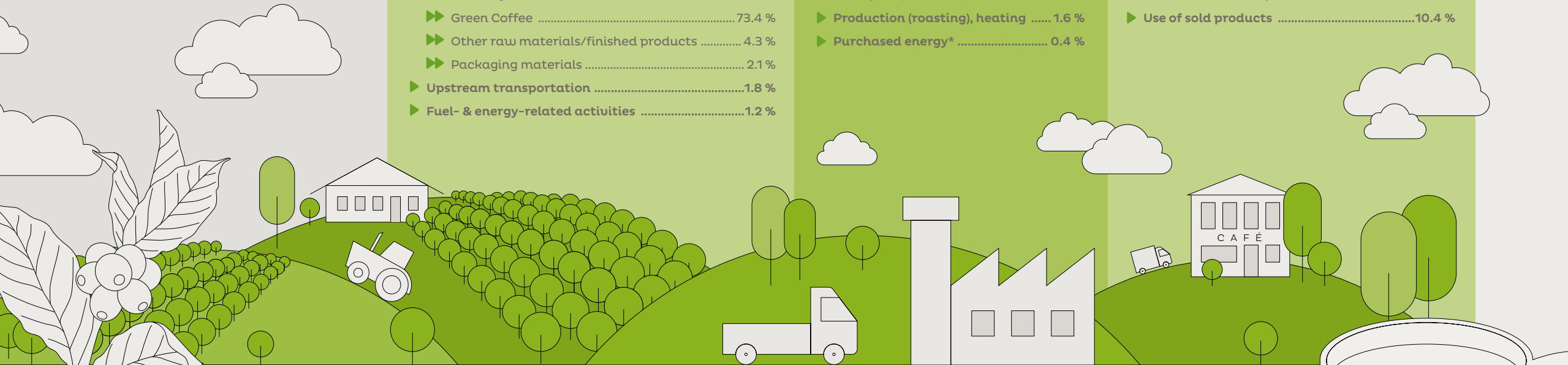
- ▶ Transport (own fleet) 2.9 %
- ▶ Production (roasting), heating 1.6 %
- ▶ Purchased energy* 0.4 %

SCOPE 3 (continued)

- ▶ Downstream transportation 1.9 %
- ▶ Use of sold products 10.4 %

UPSTREAM

DOWNSTREAM



JULIUS MEINL'S CARBON EMISSION REDUCTION TARGETS 2030

-30 %

Scope 3 emission reductions

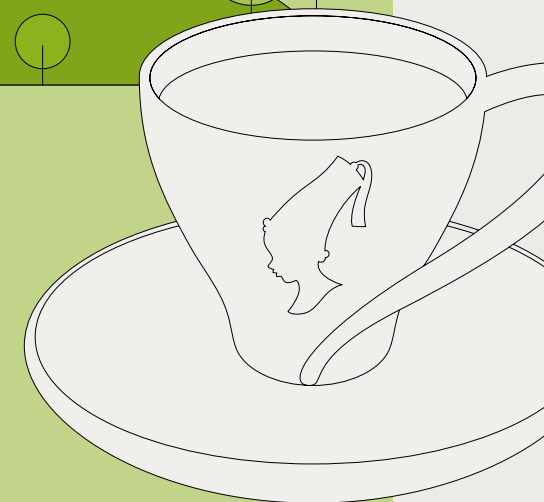
Our Scope 3 science-based target is mainly related to reducing the carbon footprint of our green coffee at farm level.

-42 %

Scope 1&2 emission reductions

Our Scope 1&2 science-based target is focusing on reducing our impact significantly in our roastery as well as with our company-owned fleet.

* For the calculations of the emission shares Scope 2 market-based method was used





OUR APPROACH

At Julius Meinl, our commitment to environmental sustainability is demonstrated through our decarbonisation pathway, our transition to purchasing 100 % responsibly selected coffee by the end of 2025, and the commitment to fully comply with the European Union Deforestation Regulation (EUDR) and thus to prevent deforestation and its detrimental consequences on the environment and the climate.

Central to our sustainability strategy for 2030 is the decarbonisation of our value chain. Our goal is to reduce our carbon footprint in compliance with science-based targets, ensuring that our actions are grounded in the latest climate science.

Since 2015, we have implemented ISO 14001 in our production plant in Italy. This standard has enabled us to systematically identify and manage our environmental impacts, reduce GHG emissions, and optimise energy use. ISO 14001 has guided us

in setting measurable objectives for continuous improvement and sustainable practices. We plan to implement ISO 14001 at our plant in Vienna by 2025.

The Global Coffee Platform's Coffee SR Code, which underpins our Responsibly Selected Coffee Initiative (RSCI), requires sustainability schemes to meet basic sustainability criteria and show continuous improvement based on 12 key principles. This includes on-farm climate change adaptation and mitigation measures, such as encouraging farmers to conduct climate risk assessments, adopt good agricultural practices, increase tree cover, and implement agroforestry. Scheme owners are also required to raise awareness among coffee farmers about energy use, promote energy efficiency, and maximise renewable energy on farms. Through these on-farm actions, our upstream value chain actively reduces GHG emissions, boosts biodiversity, and improves soil and water quality, directly contributing to the prevention and reduction of environmental harm.

To mitigate negative impacts on land use and engage suppliers in promoting sustainable sourcing to prevent deforestation, we are also implementing internal systems to ensure compliance with the EUDR. These systems will help us monitor and manage our supply chains more effectively, ensuring that our coffee sourcing practices do not contribute to deforestation and meet all regulatory requirements.

Responding to the risk of agricultural shifts caused by climate change and other factors, we are investing in resilient coffee farming practices through our RSCI and the environmental components of our Generations Program, while maintaining a diverse sourcing strategy. These efforts ensure the long-term sustainability of our coffee supply and support the adaptability of farming communities.



Nicolas Charmillot
Green Coffee Sourcing Director

We are proud of our coffee producers and partners, and we like them to be proud of working with us. By collaborating closely with our coffee suppliers and prioritising supply chains with minimal intermediaries, we foster direct relationships between producers, suppliers, and ourselves. This leads to more value reaching the farmers and at the same time allows us to stay connected to their challenges, enabling us to promote sustainable practices that strengthen their resilience to climate change and safeguard their communities and ecosystems.

Key Countries of Origin

| | 2023 |
|-----------|--------|
| Vietnam | 41.5 % |
| Brazil | 31.6 % |
| India | 9.1 % |
| Nicaragua | 6.3 % |
| Honduras | 5.0 % |
| Peru | 1.8 % |
| Colombia | 1.7 % |
| Uganda | 1.3 % |

Smaller countries of origin shown on map





ACTIONS AND ACHIEVEMENTS IN 2023

The main focus of our activities in 2023 revolved around the decarbonisation levers of energy efficiency in our own operations, the increased use of renewable energy and the promotion of good agricultural practices in our coffee supply chain.

► **Increasing our Share of Responsibly Selected Coffee to 42 %**

We increased our share of responsibly selected coffee from 22 % in 2022 to 42 % in 2023. Until the end of 2025, we aim to have transitioned to 100 % responsibly selected coffee, thereby strengthening our commitment to climate change mitigation and adaptation by promoting sustainable farming practices and enhancing the resilience of coffee-growing communities to environmental challenges.

► **Installation of Catalytic Converters at our Production Sites**

After previous steps to decarbonise our production with the installation of a heat recovery system, in 2023, we took a further important step to minimise

our carbon footprint by installing catalytic converters in two roasters. One was installed in our Vicenza plant in July 2023, the other in our Vienna plant in December 2023, expected to result in up to 50 % reduction in gas consumption per roaster.

The catalytic converters are made of special materials that can speed up or slow down the chemical reactions happening during the post-roasting process. This is usually done by heat, but the catalytic converter helps to reduce the energy we use in the afterburning process, leading to less gas consumption.

Because the roasting process, especially the emissions treatment, uses less energy, it minimises the production of undesirable exhaust gases compared to traditional high-temperature roasting. This leads to fewer emissions and a more environmentally friendly roasting process. Importantly, this change does not affect the development of flavours and aromas in the coffee beans.



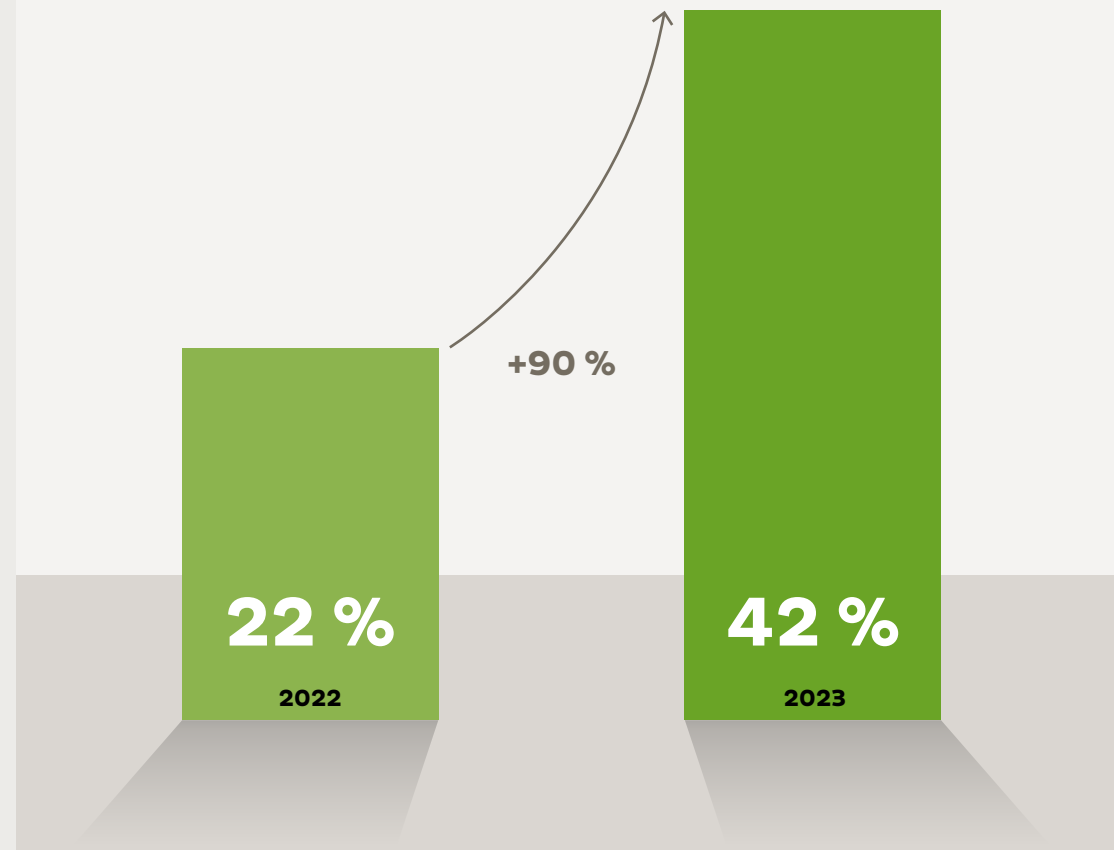
Alessandro Rettore
Group Production Director

We know that the path to decarbonising our production will not be easy, but we are committed to moving forward. Following the installation of a large photovoltaic system (over 700 kW), we are now expanding the use of catalytic converters in both new and existing roasting machines.

This will significantly reduce our reliance on non-renewable energy sources and bring us one step closer to our decarbonisation goals.

Progress Status 2023 of our Responsibly Selected Coffee Initiative

Responsibly selected green coffee that is globally purchased and roasted at Julius Meinl plants in Vienna and Vicenza.





► **Implementation of Photovoltaic Panels in Italy**

We installed a photovoltaic system at our production plant in Vicenza. This system, operational as of as of late July, 2023, now allows us to self-produce about 30 % of the electricity needed for our Italian production annually. This marks an important step towards responsible consumption and environmental stewardship.

► **Local Initiatives to Increase the Use of Renewable Energy and Overall Energy Efficiency**

To reduce our emissions, all our subsidiaries are encouraged to implement energy efficiency measures and transition to renewable energy. Leading the way, our Vienna office switched to a renewable energy heating system at the end of 2023, while our Bosnia & Herzegovina office installed a new air conditioning system and upgraded insulation, resulting in significant energy savings.

► **Launch of The Originals Bio-Fairtrade Product Line**

Introduced in June 2023, our new Bio-Fairtrade coffee line is double-certified, ensuring beans are grown through organic farming practices and that farmers' livelihoods are improved. This initiative offers customers premium coffee while promoting sustainability and making a positive environmental and social impact, all while maintaining high-quality standards.

► **Increase of the Organic Tea Portfolio**

In 2023, we sold more than half of our global tea portfolio volume in organic quality for the first time. Considering also local product lines, the volume share of organic products was 21 % - almost double the volume of 2022. By expanding our organic tea product line, we are not only meeting growing consumer demand but also contributing to climate change mitigation and adaptation through sustainable farming practices that protect ecosystems and reduce emissions.





OUR SUSTAINABLE BUSINESS TARGETS

| Target | Planned for | Result/Status | Comments |
|---|-------------|-------------------|---|
| Overarching targets | | | |
| Set decarbonisation targets in alignment with the Science-Based Targets methodology | 2023 | ✓ | Calculated in 2023, final alignment in 2024 |
| Julius Meinl Emission Reduction Targets for 2030 (compared to the 2022 baseline): Scope 1&2: -42 % Scope 3: -30 % | 2030 | In progress | |
| Levers to enhance our decarbonisation plan | | | |
| Launch production decarbonisation project: installation of PV panels covering 25 % of the annual electricity consumption in Italian production | 2023 | ✓ | Installed in July, covering 30 % of energy needs in Italian production |
| Launch production decarbonisation project: installation of two new catalyser systems for coffee roasters in Italy and Austria, saving up to 50 % of energy use per roasting machine | 2023 | ✓ | Launched in July and December, saving up to 50 % gas consumption per roaster. Full year effect will be visible in 2024. |
| Increase certified product portfolio in Retail and HoReCa | 2023 | ✓ | <ul style="list-style-type: none"> • Increase of Responsibly Selected Coffee from 22 % (in 2022) to 42 % in 2023 • Launched The Originals Bio-Fairtrade product line • Increased the organic tea portfolio |
| Establish environmental and energy management system (ISO 14001) in Vienna | 2023 | Delayed to 2025 | |
| 100 % of green coffee suppliers' sustainability practices verified by Enveritas | 2024 | In progress | We are currently updating our Sustainability Strategy and will refine the details of this specific target regarding sample selection and assessment time cycles as part of this process. |
| Launch production decarbonisation project: installation of PV panels in Austria (energy saving potential still being assessed) | 2025 | In progress | |
| 100 % of our green coffee supply chains that are globally purchased and roasted in our Julius Meinl plants will have transitioned to our Responsibly Selected Coffee Initiative by the end of 2025. | End of 2025 | Status 2023: 42 % | Green coffee purchases from the end of 2025 onwards will be 100 % responsibly selected, which means that the full year effect is only visible as of 2026. |
| Annual average goals: 60 % in 2024, 80 % in 2025, from 2026 onwards 100 % | | | |





METRICS

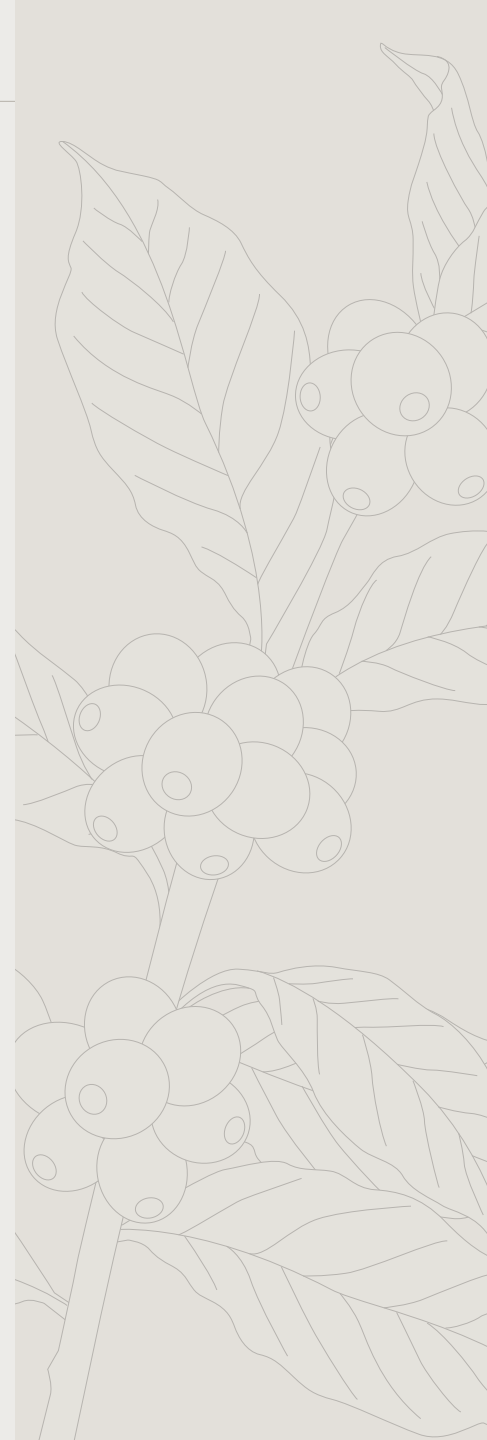
E1-5 ENERGY CONSUMPTION AND MIX

| Energy consumption | Unit | 2023 |
|--|------------|---------------|
| Coal and coal products | MWh | - |
| Crude oil and petroleum products (diesel, petrol) | MWh | 19,575 |
| Natural gas (natural gas, CNG, LNG) | MWh | 9,650 |
| Other fossil sources (LPG) | MWh | 3,541 |
| Purchased or acquired electricity, heat, steam or cooling from fossil sources | MWh | 1,236 |
| Total energy consumption from fossil sources | MWh | 34,003 |
| Share of fossil fuel in total energy consumption | % | 92 % |
| Total energy consumption from nuclear sources* | MWh | 1 |
| Share of nuclear energy in total energy consumption | % | 0 % |
| Renewable sources (biomass) | MWh | 140 |
| Purchased or acquired electricity, heat, steam or cooling from renewable sources | MWh | 2,776 |
| Self-generated non-fuel renewable energy | MWh | 179 |
| Total energy consumption from renewable sources | MWh | 3,095 |
| Share of renewable sources of total energy consumption | % | 8 % |
| Total energy consumption | MWh | 37,098 |

* Most countries do not receive information from electricity suppliers about the source of their electricity, so we have assumed a 100 % fossil fuel in those cases. Only four countries do have this information from suppliers, three of which have renewable energy contracts. We will update this methodology next year to work with publicly available data for an estimate.

| Energy intensity | Unit | 2023 |
|--|--------------|------|
| Energy intensity (total energy consumption per NSR in million EUR) | MWh/Mio. EUR | 161 |

| Electricity consumption (purchased and self-generated) | Unit | 2023 |
|--|------------|--------------|
| Non-renewable sources | MWh | 826 |
| Nuclear sources | MWh | 1 |
| Renewable sources | MWh | 2,696 |
| Total electricity consumption | MWh | 3,522 |
| Share of renewable electricity of total electricity consumption | % | 77 % |
| Share of renewable electricity in production | % | 100 % |





E1-6 GROSS SCOPES 1, 2, 3 AND TOTAL GHG EMISSIONS

| Greenhouse gas emissions (Scope 1,2,3) | Unit | 2023 | 2022 baseline |
|---|-------------------------|----------------|----------------|
| Fleet | tCO ₂ e | 5,299 | 5,241 |
| Production/roasting, heating | tCO ₂ e | 2,758 | 2,809 |
| Scope 1 GHG Emissions | tCO₂e | 8,057 | 8,050 |
| Scope 2 GHG Emissions market-based | tCO₂e | 660 | 745 |
| Scope 1 & 2 GHG Emissions market-based | tCO₂e | 8,717 | 8,795 |
| Green coffee (category 1) | tCO ₂ e | 141,395 | 132,186 |
| Other raw materials/finished products – tea, jam, sugar, etc (category 1) | tCO ₂ e | 8,797 | 7,731 |
| Packaging materials (category 1) | tCO ₂ e | 3,661 | 3,801 |
| Purchased goods and services (total category 1) | tCO ₂ e | 153,853 | 143,718 |
| Fuel- & energy-related activities (category 3) | tCO ₂ e | 2,274 | 2,181 |
| Upstream transportation (category 4) | tCO ₂ e | 3,419 | 3,210 |
| Downstream transportation (category 9) | tCO ₂ e | 3,452 | 3,409 |
| Use of sold products (category 11) | tCO ₂ e | 18,561 | 18,790 |
| Significant Scope 3 GHG Emissions | tCO₂e | 181,559 | 171,308 |
| Total Scope 1-3 GHG Emissions (Scope 2 market-based) | tCO₂e | 190,276 | 180,103 |
| Scope 2 GHG Emissions location-based | tCO ₂ e | 1,541 | 1,691 |
| Total Scope 1-3 GHG Emissions (Scope 2 location-based) | tCO ₂ e | 191,157 | 181,049 |

Scope 3 emissions from categories 1 (sub category water & auxiliaries), 5, 6, 7, 12 are each less than 1% (category 6: 1.3 %) and not included in the emission figures. Aiming at a high coverage of potential environmental impacts while keeping time effort and data availability in balance, the scope of the CCF excluded categories 2, 8, 10, 13, 14 and 15 due to only minor impacts or because they are not relevant. Data collection efforts prioritise those activities that are expected to have the most significant impacts.

| Greenhouse gas emissions intensity | Unit | 2023 | 2022 baseline |
|---|-------------------------------------|-------|---------------|
| GHG emissions Scope 1&2 (market-based) per net revenue | tCO ₂ e/million EUR | 38 | 41 |
| GHG emissions Scope 1&2 (location-based) per net revenue | tCO ₂ e/million EUR | 42 | 46 |
| Total GHG emissions Scope 1-3 (market-based) per net revenue | tCO ₂ e/million EUR | 827 | 847 |
| Total GHG emissions Scope 1-3 (location-based) per net revenue | tCO ₂ e/million EUR | 830 | 852 |
| GHG emissions Scope 1&2 (market-based) per t roasted coffee | tCO ₂ e/t roasted coffee | 0.63 | 0.64 |
| GHG emissions Scope 1&2 (location-based) per t roasted coffee | tCO ₂ e/t roasted coffee | 0.69 | 0.71 |
| Total GHG emissions Scope 1-3 (market-based) per t roasted coffee | tCO ₂ e/t roasted coffee | 13.75 | 13.15 |
| Total GHG emissions Scope 1-3 (location-based) per t roasted coffee | tCO ₂ e/t roasted coffee | 13.82 | 13.22 |





(ESRS E2) Pollution

OUR APPROACH

We recognise the significant environmental impact of agricultural pollution, transportation emissions, production activities, and packaging throughout our value chain. To mitigate these effects, we prioritise purchasing organic products and implementing our RSCI, promoting sustainable farming practices and reducing reliance on harmful chemicals. Our commitment extends to optimising our transportation fleet and logistics to minimise emissions, as well as ensuring our production sites comply with environmental regulations and undergo regular external assessments.

Addressing the use of pesticides, herbicides, and fertilisers in coffee and tea cultivation, we adhere to and exceed EU guidelines by prioritising organic products and sustainable agriculture. Through our RSCI, we continuously increase the share of green coffee, which is sourced by means of schemes ensuring that the use of agrochemicals in coffee cultivation and production meets all relevant legal requirements, including national and international treaties on highly hazardous and banned pesticides. The Coffee Sustainability Reference Code, which forms the baseline for these schemes, states that prohibited pesticides are not used and use of phase-out list pesticides, which may cause chronic or environmental hazards, is reduced.

ACTIONS AND ACHIEVEMENTS IN 2023

► Increasing our Share of Responsibly Selected Coffee to 42 %

We increased our share of responsibly selected coffee from 22 % in 2022 to 42 % in 2023. By the end of 2025, we aim to have transitioned to 100 % responsibly selected coffee, reinforcing our commitment to reducing environmental pollution through the promotion of sustainable farming practices. This transition will also help minimise harmful agricultural runoff, reduce the emissions caused by coffee cultivation and processing, and enhance the resilience of coffee-growing communities in the face of environmental challenges.

► Increasing our Share of Organic Products

In 2023, our share of globally purchased organic coffee increased from 1 % in 2022 to 2,2 %, while our share of organic tea almost doubled from 11 %

in 2022 to 21 % in 2023. By expanding our organic product lines, we enhance environmental health by avoiding harmful chemicals and pesticides, which helps to preserve soil health, protect water sources, and maintaining biodiversity.







► Reducing Sources of Microplastic Pollution


We are transitioning to more sustainable packaging options, such as home compostable capsules and continuously optimising our vehicle use to reduce microplastic pollution from tire abrasion.





Looking ahead, we plan to further expand our range and share of organic products, work closely with our suppliers to enhance sustainable agriculture initiatives, and invest in innovative packaging solutions. We will also continue to improve our emissions controls, optimise delivery routes, and upgrade parts of our fleet to more fuel-efficient models.

Our pollution-related material impacts and risks

Our value chain faces various impacts and risks related to pollution, which can occur in our own operations, upstream or downstream. These impacts might be limited to specific parts of our value chain or geographically restricted areas. Learn more about our responses to the pollution-related material topics in this chapter.

-  ► Agricultural air/water/soil pollution
-  ► Transport-related air pollution
-  ► Industrial-related air pollution
-  ► (Agrochemicals)
-  ► End-of-life of packaging materials
-  ► Tire abrasion during transport

-  ► Stronger regulations on the usage of fertilisers and pesticides

-  Positive impact
-  Financial risk
-  Negative (potential) impact
-  Financial opportunity

OUR SUSTAINABLE BUSINESS TARGETS

| Target | Planned for | Status | Comments |
|--|-------------|-------------------|---|
| 100 % of our green coffee supply chains that are globally purchased and roasted in our Julius Meinel plants will have transitioned to our Responsibly Selected Coffee Initiative by the end of 2025. | End of 2025 | Status 2023: 42 % | Green coffee purchases from the end of 2025 onwards will be 100 % responsibly selected, which means that the full year effect is only visible as of 2026. |
| Annual average goals: 60 % in 2024, 80 % in 2025, from 2026 onwards 100 % | | | |



(ESRS E3) Water and Marine Resources

OUR APPROACH

Water is crucial for the proper development of coffee cherries, from flowering to maturation, with Arabica and Robusta coffee trees each having unique water needs influenced by factors like altitude, latitude, soil composition, shade, and microclimate. Coffee plants thrive in specific weather conditions—temperature, rainfall, sunlight, and humidity. With 80 % of the plants' weight made up of water, they need 1,500–3,000mm of water annually. Also, in tea cultivation and processing, water is vital and influences growth and leaf quality. In most coffee- and tea-growing regions, water availability follows natural cycles of rain and dry periods. Typically, these areas are not naturally prone to severe water shortages, as they rely on seasonal rains that replenish local water sources.

However, climate change has exacerbated the situation, making water shortages a more pressing issue. Altered weather patterns, prolonged droughts, and unpredictable rainfall increasingly impact these regions, putting stress on both the environment and local communities. As a result, the efficient use and conservation of water have become critical to ensuring the sustainability of coffee and tea cultivation in these areas.

To address the issue of water consumption and withdrawal during coffee cultivation and processing, we are committed to sourcing 100 % responsibly selected coffee by end 2025. The framework for this initiative is based on the Coffee Sustainability Reference Code, which strives to improve the conservation and efficient use of water resources. This includes identifying and conserving water sources by recycling and reducing usage to prevent overuse, engaging with local stakeholders in areas with critical or overused water sources, implementing measures to reduce water use, and training smallholders in efficient irrigation and processing techniques. By sourcing increasing volumes of coffee that meet these criteria, we help mitigate the effects of climate change and enhance the resilience of our supply chain, ensuring a steady supply of high-quality coffee.

ACTIONS AND ACHIEVEMENTS IN 2023

- ▶ **Increasing our Share of Responsibly Selected Coffee to 42 %**
We increased our share of responsibly selected coffee from 22 % in 2022 to 42 % in 2023. By the end of 2025, we aim to have transitioned to 100 % responsibly selected coffee, reinforcing our commitment to optimise our water management in coffee cultivation and processing.

Our water resource-related material impacts and risks

Our value chain faces various impacts and risks related to water resources, particularly in our upstream value chain. These impacts might be limited to specific supply chains or geographically restricted areas. Learn more about our responses to the water resource-related material topics in this chapter.

- ◉ Water consumption and withdrawal during coffee and tea cultivation and processing
- ⚠ Water shortages in coffee production due to extreme weather events

- ⊕ Positive impact
- ⊖ Negative (potential) impact
- ⚠ Financial risk
- ↗ Financial opportunity

OUR SUSTAINABLE BUSINESS TARGETS

| Target | Planned for | Status | Comments |
|--|-------------|-------------------|---|
| 100 % of our green coffee supply chains that are globally purchased and roasted in our Julius Meinel plants will have transitioned to our Responsibly Selected Coffee Initiative by the end of 2025. | End of 2025 | Status 2023: 42 % | Green coffee purchases from the end of 2025 onwards will be 100 % responsibly selected, which means that the full year effect is only visible as of 2026. |
| Annual average goals: 60 % in 2024, 80 % in 2025, from 2026 onwards 100 % | | | |



(ESRS E4) Biodiversity and Ecosystems

OUR APPROACH

We support practices that contribute to a healthy and balanced ecosystem, aligning with our goal to purchase 100 % responsibly selected coffee by the end of 2025. This commitment involves sourcing coffee from suppliers whose sustainability schemes include criteria for biodiversity protection and promotion.

The Coffee Sustainability Reference Code (Coffee SR Code), which forms the underlying framework for our Responsibly Selected Coffee Initiative, emphasises the protection of natural forests and ecosystems from conversion or degradation, and the overall conservation of biodiversity, including protected or endangered native flora and fauna, as well as soil biodiversity. The Coffee SR Code also advocates for sound pest and weed management practices that minimise pesticide use and prevent health and environmental harm. This includes adopting and monitoring pest, weed, and disease management strategies, as well as ensuring the adequate storage, application, and disposal of agrochemicals, while adhering to a list of prohibited pesticides.

Getting Ready for the EU Deforestation Regulation

In 2023, we focused on preparing for the EU Deforestation Regulation by working as well as

closely with our suppliers to ensure compliance, and in 2024, we will implement a dedicated software to enhance our due diligence processes.

ACTIONS AND ACHIEVEMENTS IN 2023

► Increasing our Share of Responsibly Selected Coffee to 42 %

We raised our share of responsibly selected coffee from 22 % in 2022 to 42 % in 2023. By the end of 2025, we aim to transition to 100 % responsibly selected coffee, reinforcing our dedication to preserving ecosystems and promoting biodiversity by supporting sustainable farming practices that protect natural habitats.

► Promoting Good Agricultural Practices

In 2023, as part of our Generations Program, we expanded our efforts in Uganda and Colombia. We implemented comprehensive initiatives to educate farmers in building and using compost pits, effective weeding practices, and the production and application of organic fertilisers. Read more about the Generations Program and the activities and results from 2023 in chapter S2.

► Enhancing Biodiversity through Organic Sourcing

By sourcing an increasing share of organic coffee and tea, we contribute to the preservation of natural ecosystems by reducing the use of synthetic chemicals and promoting healthier soil and plant biodiversity. In 2023, our share of globally purchased organic coffee increased from 1 % in 2022 to 2,2 %, while our share of organic tea rose from 11 % in 2022 to 21 %.

OUR SUSTAINABLE BUSINESS TARGETS

| Target | Planned for | Status | Comments |
|--|-------------|-------------------|--|
| 100 % of our green coffee supply chains that are globally purchased and roasted in our Julius Meinel plants will have transitioned to our Responsibly Selected Coffee Initiative by the end of 2025. | End of 2025 | Status 2023: 42 % | Green coffee purchases from the end of 2025 onwards will be 100 % responsibly selected which means that the full year effect is only visible as of 2026. |
| Annual average goals: 60 % in 2024, 80 % in 2025, from 2026 onwards 100 % | | | |

Our biodiversity-related material impacts and risks

Our value chain faces various impacts and risks related to biodiversity, particularly in our upstream value chain. These impacts, whether actual or potential, might be limited to specific supply chains or geographically restricted areas. Learn more about our responses to the biodiversity-related material topics in this chapter.



► GHG emissions



► Spread of pests and crop diseases



Positive impact



Financial risk



Negative (potential) impact



Financial opportunity



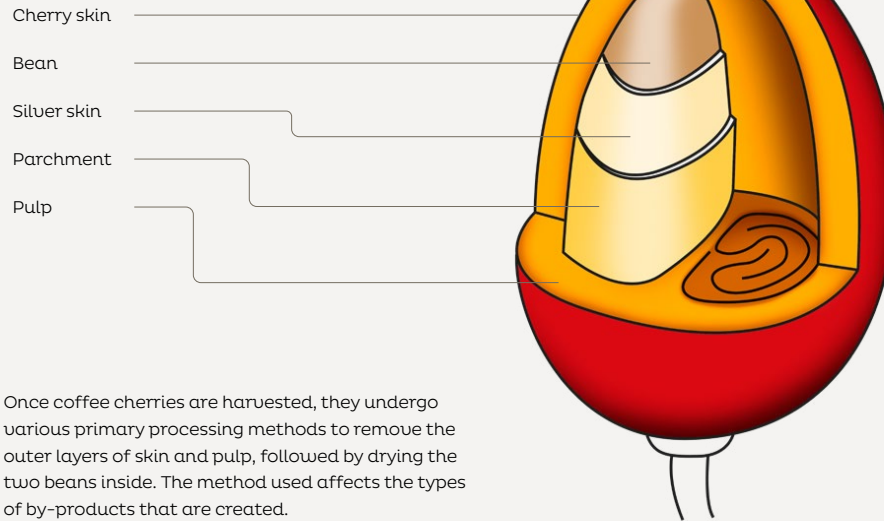
(ESRS E5) Resource Use and Circular Economy

OUR APPROACH

Coffee production generates significant amounts of waste and utilises various resources throughout its value chain. From the cultivation of coffee beans to processing and packaging, various by-products are produced, depending on the chosen methods. Similarly, the production of our other products, such as tea, trade foods, POS materials, and equipment, involves the use of diverse resources, including renewable, non-renewable, and virgin materials. At Julius Meinl, we are continually exploring the potential of a circular economy. By incorporating circular economy principles, we strive to optimise resource use, contributing to a more sustainable future for our industry, while proactively preparing for the upcoming EU regulations on packaging.

We are focused on integrating sustainability criteria into our procurement of machines, capsules, trade foods, and POS materials, including considerations for energy efficiency and recyclable or renewable packaging. Our selection process emphasises responsible practices among suppliers, taking into account their environmental and social standards, certifications, and commitment to ethical sourcing.

Anatomy of a coffee cherry



Once coffee cherries are harvested, they undergo various primary processing methods to remove the outer layers of skin and pulp, followed by drying the two beans inside. The method used affects the types of by-products that are created.

Coffee Husk

Coffee husk is the main by-product of the dry processing method and is composed of the dried skin, pulp and parchment of a coffee cherry. Coffee husks can be used to make compost, as an ingredient for food products and beverages or even as a source of biofuel.

Coffee Pulp

Coffee pulp is the first by-product obtained during wet or semi-dry processing. Similar to coffee husk it can be used as a source of biofuel or to make compost.

Coffee Silver Skin

The silver skin is the first residue produced during roasting in case the beans are not polished before shipping. Although it is often discarded, it can be repurposed as a source of biofuel or used as a fertiliser to enhance soil quality.

Our resource-use and circular economy-related material impacts and risks

Our value chain faces various impacts and risks related to resource use and circular economy, which might be limited to specific supply chains or geographically restricted areas. Learn more about our responses to these material topics in this chapter.

- ⊖ ▶ Non-renewable raw material sourcing
- ⚠ ▶ Stronger regulations on the use of packaging material

- ⊕ Positive impact
- ⚠ Financial risk
- ⊖ Negative (potential) impact
- ↗ Financial opportunity



ACTIONS AND ACHIEVEMENTS IN 2023

In 2023, we took significant actions to promote resource efficiency along the entire value chain and integrate circular economy principles into our core production processes.

COFFEE

► Coffee Waste Diversion

At our Vicenza plant, we diverted 123 tons of coffee residues to a partner company for compost production. This included 20 tons of silver skin, which holds significant value for fertiliser production.

► Towards Sustainable Packaging

We continuously work on reducing the packaging impact of our products. In 2023, we explored fossil-free materials, increased the share of recyclable packaging, and reduced excessive packaging, while maintaining product quality and shelf life. Our home-compostable capsules, launched in 2022, have been well-received by consumers, and in 2024, we will introduce industrially compostable capsules for our HoReCa customers. Additional packaging innovations are planned in the coming years.

As a local recycling initiative of our subsidiary in Austria, 1.2 tons of plastic from 1862 Premium packaging were recycled, with proceeds supporting critically ill children and their families.

TEA

► Reducing Packaging and Increasing Recyclable Packaging

In 2023, we made significant strides in reducing waste in our tea production. We decreased the amount of waste per kilogramme of tea sold by 5.3 % and cut residual waste by 17 tons, a 35 % reduction. A total of 76 % of our tea-related waste was recyclable or biodegradable. For our new Loose Leaf tea product line, we transitioned from plastic-aluminium foil to sustainable materials, reducing reliance on non-renewable resources and preparing for stricter packaging regulations.



► Repurposing Coffee Byproducts

A key innovation in our tea portfolio is the introduction of Julius Meinel Activitea Cascara, a tea made from the coffee husk, which is typically considered waste or can be used to make organic fertiliser. Cascara, derived from the Spanish word for “shell,” is a traditional tea drink in many coffee-growing regions, known for being mild, fruity, and stomach-friendly, with a high level of caffeine. This product not only provides a use for coffee husk as a byproduct in coffee production, but it also perfectly symbolises our heritage of trading both premium coffee and tea since 1862. Activitea Cascara exemplifies our commitment to the circular economy by transforming byproducts into valuable products, thereby reducing waste and promoting resource efficiency.



These actions and policies help mitigate the risk of stricter regulations on packaging materials. By proactively adopting sustainable packaging and reducing waste, we stay ahead of regulatory changes and demonstrate our commitment to environmental stewardship. Additionally, we address the negative impact of non-renewable material sourcing for coffee machines, grinders, and branded merchandise by prioritising sustainable suppliers and materials, ensuring that our products align with our sustainability goals.

OUR SUSTAINABLE BUSINESS TARGETS

| Target | Planned for | Status | Comments |
|--|-------------|-------------|----------|
| Launch of industrially compostable Bio-Fairtrade professional capsule for our HoReCa customers | 2025 | in progress | |
| Development of a Packaging Policy | 2025 | | |



METRICS

E5-4 RESOURCE INFLOWS (referring to products from our own production)

| Resource inflows | Unit | 2023 |
|---|-------------|---------------|
| Raw materials (green coffee, nitrogen) | tons | 17,225 |
| Biological | tons | 17,006 |
| Biological share | % | 99 % |
| Packaging material | tons | 870 |
| Biological | tons | 402 |
| Biological share | % | 46 % |
| Secondary reused or recycled components | tons | 286 |
| Secondary reused or recycled share | % | 33 % |
| Others (associated process materials) | tons | 0,1 |
| Total weight | tons | 18,096 |
| Total biological weight | tons | 17,408 |
| Total biological share | % | 96 % |
| Total secondary materials weight | tons | 286 |
| Total secondary materials share | % | 2 % |

E5-5 RESOURCE OUTFLOWS (referring to products from our own production)

| Resource outflows | Unit | 2023 |
|------------------------------|------|-------|
| Recyclable content product | % | 100 % |
| Recyclable content packaging | % | 51 % |



SOCIAL INFORMATION

| | |
|-------------------------------------|----|
| S1 Own Workforce | 43 |
| S2 Workers in the Value Chain | 60 |
| S3 Affected Communities | 69 |



Generations Program Uganda:
Allen, a project beneficiary, with freshly
harvested coffee cherries on her farm.



(ESRS S1) Own Workforce

At Julius Meinl, we believe that it's all about people because our employees are the heart and soul of our business and our success. This is reflected in the core values of our company culture, guiding our actions and providing a vision for where we want to go.

We are dedicated to creating meaningful moments, not just for our customers and consumers enjoying a cup of our coffee, but also for our employees. We encourage our teams to make an impact with a passion to win, empower each other, embrace challenges as opportunities, and communicate openly and respectfully. Supporting our employees' individual and professional growth is central to who we are and vital to our sustainable success – in line with our culture story TOGETHER WE GROW. Our culture story, our Code of Business Conduct and several other policies build the cornerstones of our engagement with each other. Through these policies, commitments and a number of global and national initiatives, we strive to create a supportive and engaging workplace where our employees can thrive.





Human & Labour Rights

OUR APPROACH AND POLICIES

Our Code of Business Conduct, which every new employee signs during onboarding, is rooted in principles such as integrity, transparency, respect, and compliance with laws and regulations. To further reinforce these values, we are developing a structure for regular training sessions and awareness-raising activities.

While our global policy provides a unified framework, we also recognise the importance of local nuances. Therefore, some local subsidiaries tailor their guidelines to meet specific local requirements. For example, our US office has an employee handbook designed to comply with local regulations.

We are taking care of our employees by ensuring comprehensive social protection. This includes support for sickness, unemployment, occupational injury, parental leave, and retirement. Additionally, we provide various paid and unpaid family-related leaves, such as marriage leave, compassionate leave, childcare leave, and nursing care leave, in accordance with country provisions and collective bargaining agreements.

To promote work-life fulfilment, we have implemented a global “Work from Home” policy. This policy allows employees to work from home up to two days a week, helping to save travel time, reduce stress, increase productivity, and offer greater flexibility. Our Global Human Resources (HR) department, led by the Director of People and Culture, oversees the implementation of this policy.

Through these policies, commitments and additional global and national initiatives, we strive to create a supportive and engaging workplace where our employees can thrive.




OUR ACTIONS AND ACHIEVEMENTS IN 2023





► Transforming HR for Success

We successfully launched our new HR system, SAP SuccessFactors, in 10 of our business units by the end of 2023. In 2024, we plan to complete the rollout of this digital tool, along with its core module, “Employee Central,” across the entire group. This global implementation goes beyond simply digitising HR processes or providing a modern tool; it will serve as the foundation for upgrading and harmonising our performance, development, succession, and compensation management processes. By improving clarity, equity, and transparency across teams, it will be a key driver in bringing our winning culture, “Together we grow,” to life.

Our own-workforce-related material impacts, risks and opportunities

Our value chain faces various impacts and risks related to our own workforce, which might partly only be associated with one or few of our business units. Learn more about our responses to the material topics related to our own workforce in this chapter.

-  ► Advancing careers with training and development
-  ► Inadequate diversity management
-  ► Employee retention through training and development
- Being an attractive employer

-  Positive impact
-  Financial risk
-  Negative (potential) impact
-  Financial opportunity



Health & Safety

OUR APPROACH

Our commitment to employee well-being is exemplified by our Occupational Health and Safety (OHS) management system, covering our production locations in Vicenza, Italy, and Vienna, Austria. This system ensures a safe work environment by identifying and mitigating workplace hazards, conducting safety training, and ensuring regulatory compliance. We are continually improving our OHS practices to ensure the highest standards of safety for our employees.

Both our production sites are exemplary in adhering to stringent safety regulations. The Vicenza site has implemented ISO 45001, the international standard for OHS, with plans for Vienna to follow in 2024. This standard includes hazard identification, risk assessments, and control measures to address risks like handling hot equipment, exposure to fumes, and heavy lifting. Comprehensive emergency procedures are also in place. Many of our subsidiaries have implemented health and safety measures according to their local legal regulations.

OUR ACTIONS AND ACHIEVEMENTS IN 2023

► OHS Trainings

Our management strongly supports OHS by setting clear objectives, providing resources, and promoting a safety-first culture. Employees are encouraged to report hazards, suggest improvements, and participate in safety decisions. Employees in our production plants receive training in equipment handling, emergency response, and safe practices, in Vicenza supported by the ISO 45001 framework, with audits driving continuous improvement.

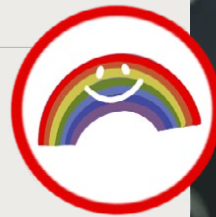
► Fire Protection and Safety Inspections

In our production sites and office buildings in Vienna, monthly fire protection and safety inspections are conducted, and fire safety training sessions are held for employees to ensure they are prepared for emergency situations.

► Promoting Employee Health Initiatives

Our subsidiaries are encouraged to launch local initiatives to promote the physical and mental health of our employees. In 2023, Vienna employees participated in a company challenge, tracking physical activity and planting a tree for every 1,000 minutes of exercise, resulting in 42 trees planted.





Diversity & Inclusion

OUR APPROACH

Diversity and inclusion are deeply rooted in our company culture and have been a part of daily life at Julius Meinl Coffee Group for over 160 years. These values have long been personal principles of the Meinl family, upheld for more than five generations. To make sure we safeguard those values, we have actively reflected them in writing our culture story TOGETHER WE GROW. Anchoring inclusive leadership and the conviction that diversity makes our community richer will enable us to live up to our commitment to support all people equally in developing their potential and strengths, realising their ideas and seizing opportunities regardless of age, race, ethnicity, religion, gender, sexual orientation, disability, or background.

Our current Code of Business Conduct includes clear clauses on anti-discrimination, anti-harassment, and anti-violence, explicitly prohibiting any form of discrimination. We are also in the process of developing a comprehensive diversity and inclusion policy, which will outline our commitment to fostering a more inclusive workplace. This policy will set specific goals for the recruitment, retention, and promotion of diverse talent, ensuring our workforce reflects the diverse communities we serve.

OUR ACTIONS AND ACHIEVEMENTS IN 2023

In our double materiality assessment, inadequate diversity management within our workforce was identified as a financial risk to our company. Recognising this, we are actively working on several initiatives to further enhance our diversity and inclusion management.

► Enhancing Diversity in Recruitment

We continue to enhance our recruitment processes to ensure that we attract a diverse pool of candidates. This includes partnering with organisations that focus on underrepresented groups and revising our job descriptions to eliminate biased language.

JULIUS MEINL'S FIRST PRIDE ACTIVATION: CELEBRATING DIVERSITY AND INCLUSION

In June 2023, Julius Meinl Austria launched its first Pride activation under the motto "It takes many different beans to create a balanced blend". At Julius Meinl, we use coffee beans from all over the world for our blends, each with its own character. It is this diversity that enriches not only our coffee, but also our society. Acceptance and respect are the recipe for peaceful coexistence and revitalise the way we live together. This is what we have stood for – for over 160 years!

In cooperation with HOSI Austria, this project focused on education and awareness-raising initiatives, creating a special edition Rainbow Melange cup symbolising diversity, partnering with LGBTQ+ friendly businesses to show support, and highlighting and supporting LGBTQ+ organisations through charity promotions.

Through this initiative, we demonstrated our commitment to social responsibility and actively used our reach to contribute to a world in which everyone is accepted and respected, regardless of their sexual orientation, identity, origin, religion or skin colour.





Trainings & Skill Development

OUR APPROACH

We are dedicated to fostering a culture of learning and growth, empowering our employees to achieve excellence in their roles, while contributing to our sustainable business practices. Driving excellence & becoming your best self are two of the nine key values that define our culture story. We believe in achieving outstanding results through continuous improvement and dedication. In our employee engagement survey from 2023, an impressive 89 % of our team members expressed their ability to contribute with their full expertise.

To increase our management's and employees' knowledge and skills, training opportunities are discussed and integrated into our personalised People Development Plans, ensuring they align with individual growth objectives and future business needs. We are currently working on implementing a system to track training hours on a global level and thus will only report on them from 2024 onwards, as current numbers would not reflect a complete picture of our efforts.

OUR ACTIONS AND ACHIEVEMENTS IN 2023

► People Development Plans

For over 10 years, our People Development Plans have empowered employees by identifying strengths, addressing areas for improvement, and fostering growth aligned with our company values. Our annual review process plays a crucial role in this framework, facilitating confidential discussions between managers and employees to review performance, set personal development goals, and plan for the future. This structured approach, supported by a systematic review form, ensures comprehensive feedback and effective preparation for ongoing growth.

Beyond annual reviews, our development strategy includes continuous goal setting, regular feedback loops from managers, and access to diverse training programs and resources. This holistic approach not only enhances individual skills and capabilities but also strengthens our organisational resilience and sustainability. By nurturing a culture of continuous learning and aligning personal development with company objectives, we uphold a workforce that is motivated, adaptable, and well-prepared to succeed in a dynamic business environment.



Brice Chapuis joined Julius Meinl as a Group Supply Chain Intern in 2023 and is now S4 Material Master Data Owner.

I was drawn to Julius Meinl for its global focus, while still maintaining a strong connection to Austrian culture. From the beginning, Julius Meinl has given me the autonomy to pursue my goals and has always valued my input, providing opportunities for me to prove myself and grow professionally. It has been remarkable to learn so much in a short period, especially in an environment where colleagues are always willing to share their knowledge and insights.



Razvan Talpau has been with the company for 10 years. He joined Julius Meinl in 2014 as Sales Director for Romania and has been the Managing Director for Julius Meinl North America since 2019.

I've stayed motivated at Julius Meinl because of the brand's growth potential and its culture that fosters an entrepreneurial mindset and authenticity. The trust and support from the Executive team, especially during my transition to managing the US business, has empowered me to build a sustainable model in the biggest, the most innovative, and the most challenging coffee market in the world.



Margit Scherf joined Julius Meinl in 1986 as an Accountant in Austria, handling global and local operations and has remained in this role ever since, taking on additional responsibilities over the years.

In my 38 years at Julius Meinl, I have witnessed many changes and developments. Despite challenges and transitions, I have always felt valued, and one thing has remained constant: the support and the appreciation I've received from the company. This strong backing and the family-like atmosphere have motivated and fulfilled me throughout the years – and will continue to do so in the years leading up to my retirement.



► **Barista and Tea Trainings**

As part of our commitment to employee development, we offer barista courses and tea competence training not only to our customers but also to all our employees. Our in-house coffee trainers are Specialty Coffee Associated (SCA) certified and possess coffee expertise that meets the latest international standards.

► **Peer Learning in Multi-Stakeholder Settings**

Through our membership at respACT and the Global Coffee Platform our employees have access to a wide range of papers and webinar series. Beginning in 2024, our employees will also benefit from an extensive online library of webinars and papers from the UN Global Compact, the world's largest corporate sustainability initiative. These resources aim to further enrich their knowledge and support our sustainability efforts.

► **Assessment of Value-Driven Leadership Skills**

As part of our culture activation roadmap we created a 360 degree feedback tool to analyse the leadership strengths and development areas of our Executive Team & our Lead Team. The results were discussed in individual coaching sessions and in team workshops. Based on the learnings we set up a Leadership Development Journey including workshops and trainings for the Executive Team and the Lead Team, which will be rolled out in 2024. For the development of the leadership training path, we also integrated the results of our first Culture Pulse Check – our global employee survey, which was conducted in 2023.

► **Engagement in Social and Environmental Projects**

We encourage our employees to participate in corporate volunteering initiatives that may be outside the scope of their regular responsibilities. This not only fosters a sense of community and shared responsibility but also allows them to contribute meaningfully to social and environmental causes.





Example of our corporate volunteering initiatives

EXAMPLE 1

Supporting Inclusion: Julius Meinl Italy's Commitment to Social and Educational Projects in 2023

For over six years, Julius Meinl Italy has been proudly supporting “I Bambini delle Fate,” a major association in Italy dedicated to promoting social inclusion and education for children and young people with autism or disabilities, as well as their families. Through this partnership, we not only contribute financially – € 12,000 in 2023 alone – but also engage directly with the community through team-building volunteering.

In 2023, 25 of our employees volunteered for full-day activities with the Bambini delle Fate-supported organisations. We participated in initiatives such as Engim Thiene's Abilmente project and the Cà Leido Autism Centre, where our teams helped with everyday tasks, creative workshops, and contributed to improving the lives of those in need.

The team-building volunteering is carefully scheduled during spring or autumn, with 2 or more dates provided by Julius Meinl Italy, allowing our employees the flexibility to participate within their work schedules, with the support of their managers.

In addition to hands-on support, we are proud of our ongoing contributions. For example, at Sanga Bar, a café offering vocational training for apprentices with disabilities, we have donated coffee, tea, and food, resulting in the serving of over 15,000 coffees. We also donate products to social enterprises like SOS Children's Village in Vicenza and Vite Vere - Dadi Room in Padua, supporting workshops and employment opportunities for people with disabilities and Down syndrome.





EXAMPLE 2

Reducing Plastic Consumption: Julius Meinl Poland's 2023 Sustainability Initiative

As part of our commitment to sustainability and employee well-being, Julius Meinl Poland launched an initiative in 2023 to reduce plastic consumption and promote sustainable habits. Each employee received a filter bottle for tap water, and we stopped purchasing bottled water for the office. We introduced glass water carafes for meetings to further reduce plastic waste. This initiative helps protect the environment, supports employee health with access to clean, filtered water, and strengthens our reputation as a socially responsible employer.

EXAMPLE 3

Empowering Young Lives: Julius Meinl Bosnia & Herzegovina's (B&H) Support for Children with Disabilities in 2023

Julius Meinl B&H annually visits the center for children and young people with disabilities following our participation in the Mostar Fair, highlighting our commitment to social responsibility. In 2023, our B&H office raised 3,000 Euros, funding over 200 teaching aids, various wooden toys, and other materials for a social entrepreneurship project. Our donations have enabled the center to purchase didactic aids, equip a creative workshop, and develop a pilot project for souvenir production. These efforts have provided vital resources and brought hope and joy to the young people at the centre, thanks to the generosity of our supporters and customers.





ENGAGING WITH OUR OWN WORKERS AND WORKERS' REPRESENTATIVES ABOUT IMPACTS

We are committed to creating a culture of open communication, trust and mutual empowerment. Therefore, we have established various channels for our employees on both global and local levels to engage with and provide feedback to colleagues of all hierarchical positions.

Culture Pulse Check & Employee Engagement Survey

In 2021, we conducted our first-ever global employee survey, delving deeply into our company's DNA and heritage to better understand our core values, how our culture is perceived internally, and how it drives business performance today. This initiative also served as an opportunity to empower our people and pilot an agile way of working. For our 160th anniversary in 2022, we presented our target culture, TOGETHER WE GROW, based on nine values developed through a bottom-up, cross-functional, and cross-country approach. In 2023, we created a culture roadmap to bring these values to life and conducted the "Culture Pulse Check & Employee Engagement Survey" to measure our progress towards this target culture.

746 of our employees worldwide shared their insights (67 % of total employees). The survey covered key areas such as corporate culture, leadership, psychological safety, strategy, and communication. The results were encouraging: employees feel a strong alignment with Julius Meinl's values, gave positive feedback about their team leaders, and appreciate the supportive environment where they can contribute their expertise, learn from mistakes, and constructively resolve conflicts. Areas for improvement were identified, including better planning and communication across all levels, and clearer direction.

Based on these results, we have defined specific actions to address the lowest performing values:

- ▶ To improve communication across the company, cross-regional, cross-departmental, and cross-hierarchical, we launched the first edition of the Global Coffee House on 6 June, 2023. Held at our headquarters in Vienna and streamed worldwide, from China to the US, this initiative aims to ensure everyone understands, challenges, and owns this new communication format.
- ▶ Starting in 2024, leadership training for employees and workshops for the Executive Team will foster compassionate, effective leaders and a healthy, winning culture by demonstrating a commitment to lead by example.



Lisa Lichtenegger
Global Director People & Culture

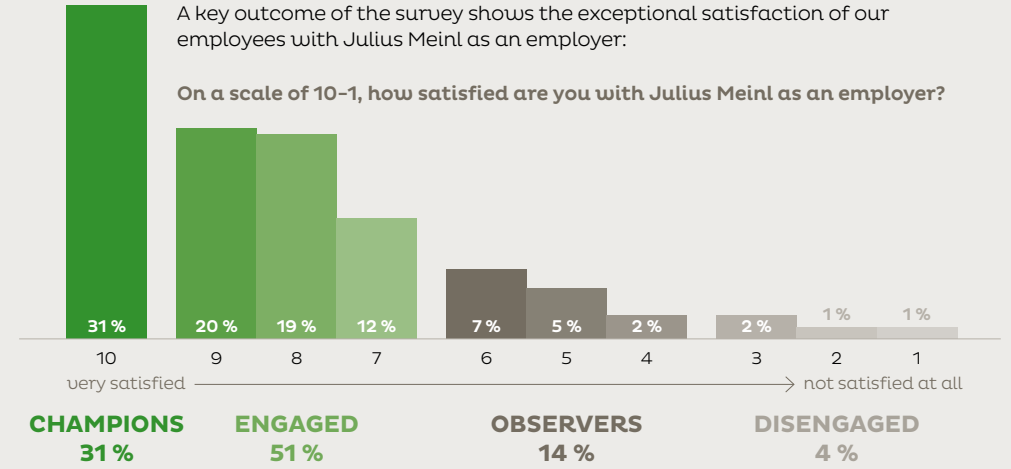
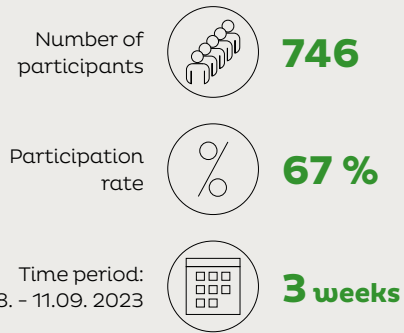
In 2024 we will continue moving towards our winning culture. This includes building capabilities by investing into the most important asset we have - our people - who are the source for our sustainable success. "Together we grow" is our key guiding principle on this journey, which builds on the growth of our people and our business equally - and hence everyone wins.





This survey has given us a clear picture of where we stand and what we need to improve. We are committed to making these changes to ensure our employees feel engaged and valued, and to continue building a workplace where everyone can thrive. To support this, we will conduct these surveys annually. Every second year will feature an extensive survey, while in the alternate years, we will carry out smaller surveys focusing on the previously identified areas for improvement. The HR department of Julius Meinl will be responsible for conducting these surveys.

Culture Pulse Check & Employee Engagement Survey 2023



Moment Makers

At Julius Meinl, our Moment Makers serve as dynamic culture ambassadors who bring our nine core values to life. Each subsidiary country has a dedicated Moment Maker who collaborates closely with their Managing Director, creating a powerful blend of bottom-up and top-down cultural initiatives. Their mission is to inspire and organise activities that embody our values, fostering a vibrant and inclusive environment across all our teams.

In 2023, our Moment Makers gathered in Vienna for an inspiring 2-day workshop. This event was a melting pot of creativity and collaboration, where they brainstormed innovative ways to infuse our culture story into everyday work life.



PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR OUR OWN WORKERS TO RAISE CONCERNS

At Julius Meinl, ensuring fairness, justice, and protection for our employees is paramount. Access to remedy allows individuals to seek recourse and find solutions when they feel their rights have been violated, promoting a more equitable and fair workplace. If an employee experiences bullying, discrimination, or harassment, they are encouraged to seek support through their local or the global HR contact.

In 2024, we will introduce “Coffee with the CEO,” a programme where our employees can sign up to have a chat with management. This aims to spark conversations that go beyond the usual reporting hierarchies and bring insights and innovative ideas directly to the attention of the CEO. The initiative will start in Austria and will be rolled out globally.

Moving forward, we aim to take further proactive steps to ensure our employees are aware of and reminded about the available reporting channels and remediation mechanism, including respective trainings, to further our commitment to a fair and just workplace.



OUR SUSTAINABLE BUSINESS TARGETS

| Target | Planned for | Status | Comments |
|---|-------------|-------------------|--|
| Family Day in Vicenza | 2022 | ✓ | Got delayed to 2023 and now took place in May 2023 |
| Implementation of ISO 45001 in Vienna | 2024 | In progress | |
| Employee Satisfaction: Reach 25 % above benchmark level (Pawlik) for the category “Champions” | 2024 | | |
| Define new targets for Gallup Employee Engagement Score | 2024 | | |
| Development and implementation of a Diversity & Inclusion Policy | 2025 | In progress | |
| All Julius Meinl employees participate in regular performance and career development reviews | 2026 | Status 2024: 56 % | |
| 2025: 80 % 2026: 100 % | | | |
| Employee trainings | 2030 | | |
| 2025: 16h/year 2030: 24h/year | | | |



METRICS

S1-6 CHARACTERISTICS OF EMPLOYEES

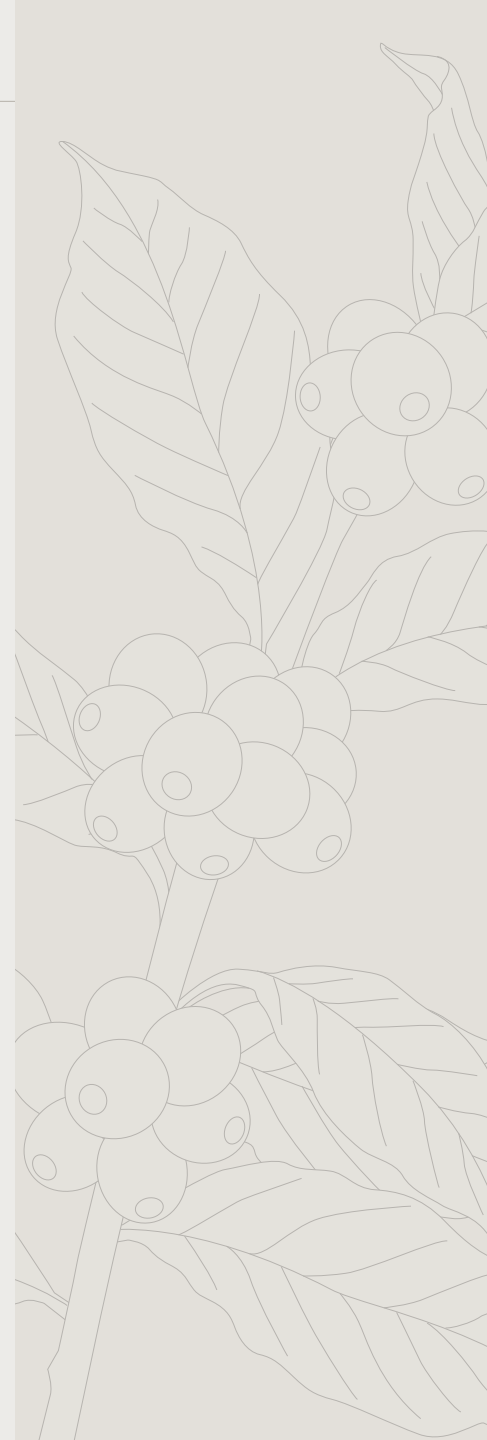
| Number of employees by gender | Unit | Number of employees by year-end | Average number of employees | Number of employees who joined company | Number of employees who left company* |
|-------------------------------|-------------------|---------------------------------|-----------------------------|--|---------------------------------------|
| Female | Head Count | 332 | 314 | 75 | 52 |
| | % | 31 % | 31 % | 33 % | 30 % |
| Male | Head Count | 729 | 711 | 151 | 120 |
| | % | 69 % | 69 % | 67 % | 70 % |
| Others | Head Count | 0 | 0 | 0 | 0 |
| Not reported | Head Count | 0 | 0 | 0 | 0 |
| Total | Head Count | 1,061 | 1,026 | 226 | 172 |
| Fluctuation** | | | | | 17 % |

* Employees who left voluntarily, involuntarily, due to agreed leave by both parties, retirement, or other.

** We calculated the fluctuation by dividing the number of employees who left the company by the average number of employees.

| Number of employees in countries with 50 or more employees representing at least 10 % of total number of employees | Unit | Number of employees by year end | Average number of employees |
|--|------------|---------------------------------|-----------------------------|
| Austria | Head Count | 170 | 165 |
| Croatia | Head Count | 102 | 97 |
| Italy | Head Count | 113 | 102 |
| Russia | Head Count | 215 | 218 |

| Number of employees by contract type and gender | Unit | Permanent employees | Temporary employees | Non-guaranteed hours employees |
|---|-------------------|---------------------|---------------------|--------------------------------|
| Female | Head Count | 318 | 18 | 0 |
| | % | 31 % | 45 % | 0 % |
| Male | Head Count | 703 | 22 | 0 |
| | % | 69 % | 55 % | 0 % |
| Others | Head Count | 0 | 0 | 0 |
| Not reported | Head Count | 0 | 0 | 0 |
| Total | Head Count | 1,021 | 40 | 0 |





S1-7 CHARACTERISTICS OF NON-EMPLOYEE WORKERS IN OWN WORKFORCE

| Number of non-employees* by year end | Unit | 2023 |
|--------------------------------------|-------------------|------------|
| Total | Head Count | 106 |

* Most common type of non-employees at Julius Meinl are external sales agents and temporary workers in production

S1-8 COLLECTIVE BARGAINING COVERAGE AND SOCIAL DIALOGUE

| Collective bargaining coverage | Unit | Total number of employees at year end | % of total |
|---|------------|---------------------------------------|------------|
| Employees covered by collective bargaining agreements | Head Count | 379 | 36 % |
| Employees covered by workers' representatives | Head Count | 379 | 36 % |
| within EEA | | | |
| Employees covered by collective bargaining agreements | Head Count | 379 | 61 % |
| Employees covered by workers' representatives | Head Count | 379 | 61 % |
| outside EEA | | | |
| Employees covered by collective bargaining agreements | Head Count | 0 | 0 % |
| Employees covered by workers' representatives | Head Count | 0 | 0 % |

Collective bargaining agreements and workers' representatives exist in Austria, Italy and Romania for 100 % of all employees (in Austria only at Julius Meinl Austria GmbH, excluding our holding organisation Julius Meinl 1862 GmbH).

No agreements exist with employees for representation by a European Works Council (EWC), a Societas Europaea (SE) Works Council, or a Societas Cooperativa Europaea (SCE) Works Council 1862 GmbH due to small number of employees).

S1-9 DIVERSITY METRICS

| Diversity at top management level* by gender | Unit | Total number of employees at year end |
|--|-------------------|---------------------------------------|
| Female | Head Count | 25 |
| | % | 37 % |
| Male | Head Count | 42 |
| | % | 63 % |
| Others | Head Count | 0 |
| Not reported | Head Count | 0 |
| Total | Head Count | 67 |

* Top Management defined with Mercer Grades A-D (out of A-I)

| Distribution of employees by age group | Unit | Total number of employees at year end |
|--|-------------------|---------------------------------------|
| under 30 years | Head Count | 137 |
| | % | 13 % |
| 30-50 years | Head Count | 741 |
| | % | 70 % |
| above 50 years | Head Count | 183 |
| | % | 17 % |
| Total | Head Count | 1,061 |





S1-10 ADEQUATE WAGES

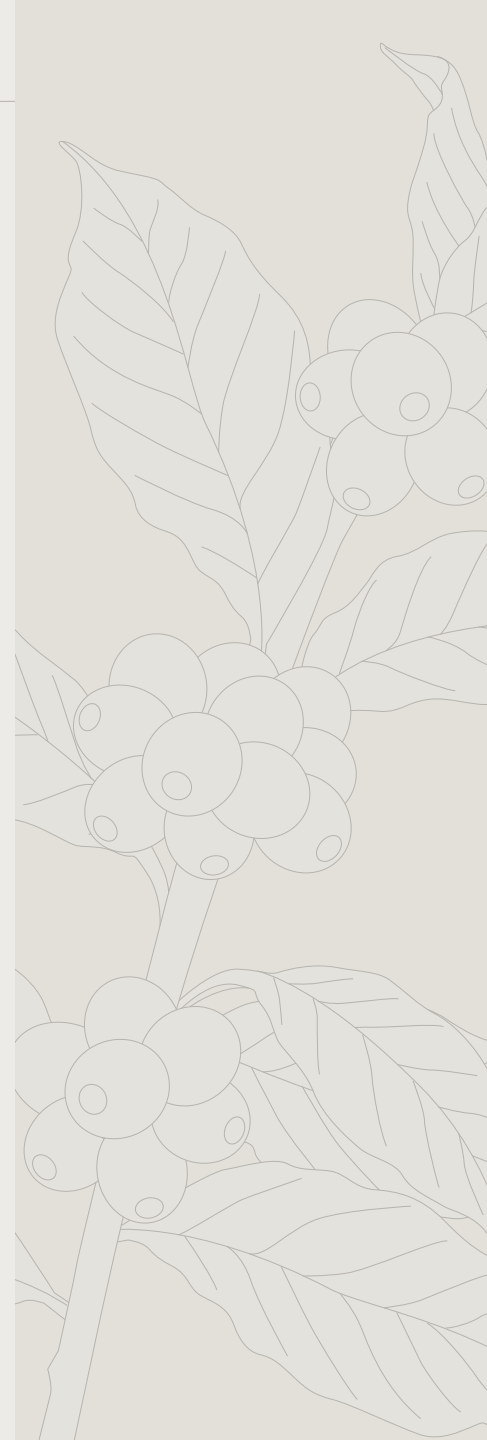
| Employees paid adequate wage, in line with applicable benchmarks | Unit | 2023 |
|--|----------|------------|
| Total | % | 100 |

S1-11 SOCIAL PROTECTION

| Employees in own workforce covered by social protection, either through public programs or through benefits offered, against loss of income due to: | 2023 |
|---|---|
| Sickness | yes, except in USA |
| Unemployment starting from when the own worker is working for the undertaking | yes, except in USA, Russia and Kazakhstan |
| Occupational injury and acquired disability | yes, except in Russia and Kazakhstan |
| Parental leave | yes, except in USA |
| Retirement | yes, except in USA and UAE |

S1-12 PERSONS WITH DISABILITIES

| Number of persons with disabilities amongst employees | Unit | 2023 |
|---|----------|--------------|
| Total | # | 6 |
| | % | 0.6 % |





S1-13 TRAINING AND SKILLS DEVELOPMENT METRICS

| Number & percentage of employees that participated in regular performance and career development reviews by gender | Unit | 2023 |
|--|-------------------|-------------|
| Female | Head Count | 202 |
| | % | 61 % |
| Male | Head Count | 395 |
| | % | 54 % |
| Others | Head Count | 0 |
| Not reported | Head Count | 0 |
| Total | Head Count | 597 |
| | % | 56 % |

The data links to officially documented performance and career development reviews but doesn't yet consider other forms of performance and career development reviews. We are committed to improve the official tracking in the coming years to better reflect the actual situation.

We are committed to provide training hours as of next year when we have improved our global tracking of trainings hours per employees.

S1-14 HEALTH AND SAFETY METRICS

| Number of people in own workforce who are covered by a health and management system* | Unit | 2023 |
|--|-------------------|-------------|
| Total | Head Count | 972 |
| | % | 92 % |

| Accidents and injuries | Unit | 2023 |
|---|------|------|
| Number of fatalities in own workforce and other workers as result of work-related injuries | # | 0 |
| Number of fatalities in own workforce and other workers as result of work-related ill health | # | 0 |
| Number of recordable work-related accidents for own workforce | # | 2 |
| Number of cases of recordable work-related ill health in own workforce | # | 1 |
| Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health, and fatalities from ill health related to own workforce | # | 36 |

* based on legal requirements and (or) recognised standards or guidelines





S1-15 WORK-LIFE BALANCE

| Family-related leave* | Unit | Number of employees entitled to 'leave' | Number of employees that took 'leave' |
|--|----------|---|---------------------------------------|
| Maternity leave | # | 332 | 21 |
| Percentage of female employees entitled to leave | % | 100 % | |
| Percentage of entitled employees who took leave | % | | 6 % |
| Paternity leave | # | 729 | 7 |
| Percentage of male employees entitled to leave | % | 100 % | |
| Percentage of entitled employees who took leave | % | | 1 % |
| Parental leave | # | 1,061 | 14 |
| Percentage of employees entitled to leave | % | 100 % | |
| Percentage of entitled employees who took leave | % | | 1 % |
| Carers leave** | # | 959 | 15 |
| Percentage of employees entitled to leave | % | 90 % | |
| Percentage of entitled employees who took leave | % | | 2 % |

*Family-related leave:

- Maternity leave: absence for employed women directly around the time of childbirth (or, in some countries adoption)
- Paternity leave: leave from work for fathers on the occasion of the birth or adoption of a child
- Parental leave: leave from work for parents on the grounds of birth or adoption to take care of child
- Career's leave from work: to provide personal care or support of relative, or person who lives in the same household

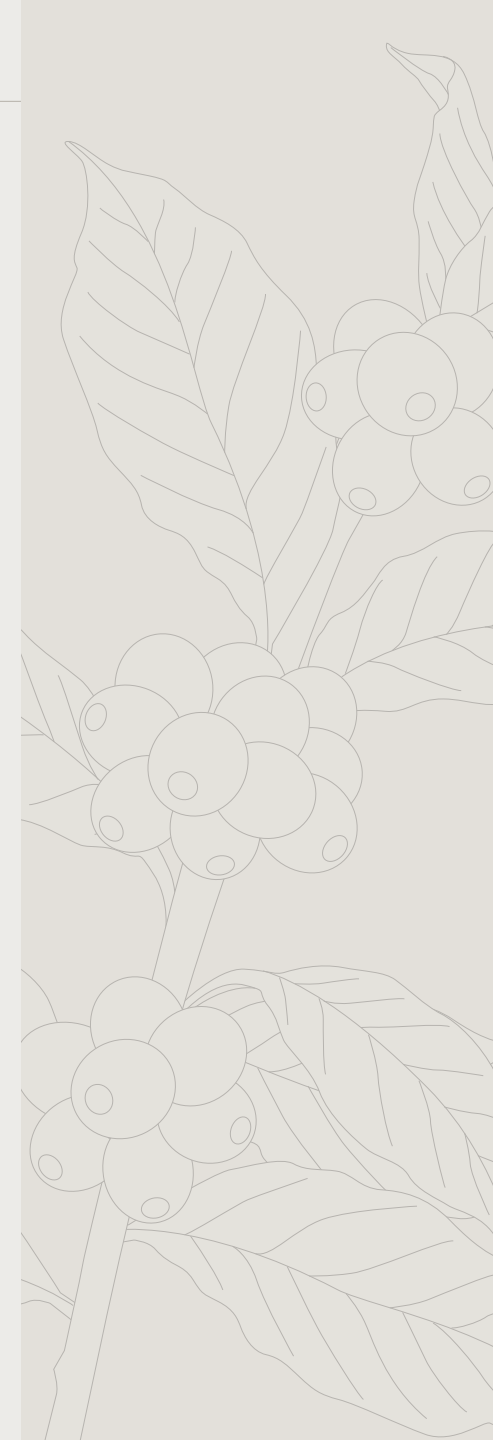
** There is no proper tracking for this across countries. We are committed to improve the data quality in the coming reports.

S1-16 COMPENSATION METRICS

| Gender pay gap* | Unit | 2023 |
|-----------------|----------|-------------|
| Total | % | -2 % |

*defined as the difference of average pay levels between female and male employees, expressed as percentage of the average pay level of male employees.

Calculation was done country by country and then weighted by the head count per country to come to a global figure. A negative percentage indicates women are paid more on average than men. Especially in small business units, this figure is often heavily impacted by the gender of a single position, therefore we are working on more detailed analysis in the future to better understand the gender pay gap across functions, management levels and countries.





S1-17 INCIDENTS, COMPLAINTS AND SEVERE HUMAN RIGHTS IMPACTS

| Incidents, complaints and severe human rights impacts | Unit | 2023 |
|--|------|------|
| Number of incidents of discrimination | # | 1 |
| Number of complaints filed through channels for people in own workforce to raise concerns | # | 1 |
| Number of complaints filed through National Contact Points for OECD Multinational Enterprises | # | 0 |
| Amount of material fines, penalties, and compensation for damages as result of violations regarding social and human rights factors | € | 0 |
| Number of severe human rights issues and incidents connected to own workforce | # | 0 |
| Number of severe human rights issues and incidents connected to own workforce that are cases of non-respect of UN Guiding Principles and OECD Guidelines for Multinational Enterprises | # | 0 |
| Amount of material fines, penalties, and compensation for severe human rights issues and incidents connected to own workforce | € | 0 |
| Number of severe human rights cases where undertaking played role securing remedy for those affected | # | 0 |

Disclosure of the status of incidents and/or complaints and actions taken: complaints of 2023 still in process





(ESRS S2)

Workers in the value chain

We have a responsibility to understand and address our impact on human rights. As a coffee roaster, we affect the lives of many people through our suppliers and partners, whose activities and value chains can in turn impact thousands of farmers, local communities, and workers. With about 13,835 tons of coffee sold in 2023, accounting for over 85 % of our net sales revenue, coffee is at the heart of our business – and so are the people involved in its cultivation, production and distribution. Our business is only long-term viable if we ensure the well-being of the people involved along our entire value chain.

OUR APPROACH

At Julius Meinl, we are committed to maintaining high ethical standards and responsible business practices across our supply chains. This means upholding human rights, including labour rights, as outlined in the ten principles of UN Global Compact and other internationally recognised frameworks. Our approach to human rights at Julius Meinl is reflected in our Sustainability Strategy and primarily governed by three comprehensive documents: our Sustainability Policy, our Code of Business Conduct and our Supplier Code of Conduct.

As part of our commitment to human rights, we aim to ensure that our policies and actions are designed in a way that is most beneficial for those at risk. As a coffee roaster, we are multiple steps removed from the farmers and workers involved in

the cultivation and production of the raw materials and the finished goods we buy. Therefore, we rely on our suppliers or credible proxies such as civil society organisations like Enveritas to inform our risk assessments of specific regions or supply chains.

Julius Meinl's Sustainability Policy

Our Sustainability Policy is the foundation of our commitment to integrating sustainability into every aspect of our business. It ensures that our product expertise, service orientation, and dedication to traditional Viennese coffee culture are aligned with sustainable practices. By guiding our ongoing development in economic, social, and environmental sustainability, our policy not only enhances our current contributions but also enables us to explore new markets and commercial opportunities. Our efforts to ensure transparency, continuous improvement, and positive impacts in our coffee value chain, center around four main approaches:

- ▶ prioritising transparent sourcing,
- ▶ increasing our share of responsibly selected coffee by selecting coffee suppliers whose sustainability schemes are recognised as equivalent to the Global Coffee Platform's Sustainable Coffee Reference Code,
- ▶ supporting targeted groups of coffee farmers through our Generations Program, and
- ▶ engaging in multi-stakeholder initiatives and fostering collaboration action.

Julius Meinl's Supplier Code of Conduct

Our Supplier Code of Conduct outlines the essential requirements for our suppliers, emphasising compliance with laws and regulations, anti-corruption measures, fair social and working conditions, and environmental protection. This Code aligns with international standards, including UN and ILO conventions. Specifically, it mandates: voluntary employment, payment of adequate wages, regulation of working hours, promotion of freedom of association, safe and hygienic working conditions, prohibition of child labour, prevention of harsh or inhumane treatment and the implementation of grievance mechanisms for workers.

Our suppliers are required to adopt these standards and ensure that their production sites, including those of subcontractors and their respective suppliers, adhere to the principles set forth in this Code. As of 2023, not all suppliers are covered under this Code, but a full roll-out to include all global suppliers is planned for 2025 at the latest.

Our material impacts and risks related to the workers in our value chain

Our value chain faces various impacts and risks related to the workers in our value chain. Learn more about our responses to the material topics related to the workers in our value chain in this chapter.

- Sustainable farming and resilient livelihoods of farmers
- Empowerment constraints and gender inequities
- Ethical concerns about farmers' and workers' working conditions upstream
- Physical and psychological harm for children and youth
- (Lack of protective equipment and safe usage training)
- (Supply-and-demand dynamics and their consequence for farmers/workers in agricultural supply chains)
- Yield loss due to decreasing workforce

- Positive impact
- Financial risk
- Negative (potential) impact
- Financial opportunity



We are currently in the process of reviewing both the Sustainability Policy and the Supplier Code of Conduct. This update is designed to help ensure that we consistently consider sustainability and ethics, including human rights risks and impacts when doing business. More about the Code of Business Conduct can be read in the chapter on Governance.

Driving sustainability through memberships & partnerships

We actively participate in multi-stakeholder initiatives to foster a sustainable coffee sector, embracing peer learning and contributing our expertise. As of 2023, we are members of the Global Coffee Platform (GCP) and respACT.

GLOBAL COFFEE PLATFORM

This multi-stakeholder platform unites actors in the coffee sector to align and multiply their efforts and investments for a sustainable future of the sector, collectively act on local priorities and critical issues, scale local sustainability programmes and grow the global market for sustainable coffee across the coffee world. It developed the Coffee Sustainability Reference Code (Coffee SR Code), a framework for sustainable coffee production and primary processing, forming the basis of our Responsibly Selected Coffee Initiative. By engaging in this platform and increasing the amount of green coffee purchases that are recognised as equivalent to the Coffee SR Code, we aim to improve the living situations of coffee farmers and their families and increase the reach and impact of environmental protection along the coffee supply chain.

RESPACT

respACT connects international sustainability organisations with Austrian companies, promoting sustainable business practices through public relations, working groups, workshops, and development tools. In 2019, we became part of the initiative and started engaging in peer-learning activities. This participation has greatly improved the skill set of our team, enabling us to create plans that strengthen farmers' resilience and safeguard the environment.

Looking into the future, we have committed to joining the UN Global Compact and the coffee&climate initiative in 2024. This reinforces our dedication to upholding human rights, labour standards, environmental sustainability, and anti-corruption measures and to fostering further collaborative efforts within the coffee sector to ensure its viability for future generations.





ACTIONS AND ACHIEVEMENTS IN 2023

► Transparent Sourcing

We are committed to transparency in our supply chain by working together as closely with our suppliers as possible. We prioritise supply chains with minimal intermediaries, ensuring the most direct contact possible between producers, suppliers, and us. This approach allows us to build stronger relationships, ensure fair practices, and gain a deeper understanding of the challenges faced by farmers. By reducing intermediaries, we ensure that a higher percentage of the value reaches the producers, supporting their livelihoods and the sustainability of their communities. Particularly in preparing for the upcoming EU Deforestation Regulation we have intensified our efforts to increase full transparency with all our coffee suppliers.

► Julius Meinl's Responsibly Selected Coffee Initiative

Our Responsibly Selected Coffee Initiative pledges that coffee is consciously sourced from suppliers who meet rigorous social, economic, and environmental sustainability criteria, in alignment with the Global Coffee Platform's Coffee Sustainability Reference Code (Coffee SR Code). We are dedicated to transforming 100 % of our coffee supply chains to Responsibly Selected Coffee by the end of 2025. In 2023, 42 % of our globally purchased green coffee was responsibly selected, thus almost doubling the share from the previous year.

With some of our suppliers' sustainability schemes, our journey has been one of close collaboration from their very first steps onwards.

► Third-Party Risk Assessments of Green Coffee Supply Chains

To enhance our due diligence, we partner with Enveritas, an independent non-profit organisation providing sustainability assurance for the coffee industry. Enveritas conducts annual field assessments on a sample basis of our supply chain, evaluating them against their standards. These assessments help us gauge the impact of our collective efforts, and we share the results transparently with our suppliers in order to collaboratively address any challenges. In 2023, these assessments covered green coffee supply chains in seven of our 13 coffee origin countries.



Julius Meinl has played a key role in shaping the development of our sustainability programs by consistently providing valuable feedback and comparing our approaches with other GCP equivalent initiatives on the market. As a first buyer of both NKG Bloom and NKG Verified coffees, Meinl's early and continued engagement helped to shape the programmes and significantly contributed to the evolution and refinement of our sustainability efforts.

Annalena von Rhein
Sustainability Manager at Bernhard Rothfos GmbH



GMT Green is the achievement of years of dedication by the Montesanto Tavares Group to the coffee cultivation in Brazil. Several investments enabled us to meet various international demands for sustainability, ensuring food security and greater transparency throughout the supply chain. Julius Meinl, our first international partner in the GMT Green programme, accompanies us side by side, becoming present in the field, delivering sustainability and perpetuity to coffee cultivation, and promoting measurable impacts on this and future generations.



Eustaquio Miranda
CEO of the Montesanto Tavares Group



SUCAFINA

We at Sucafina commend Julius Meinl for being among the first buyers of our IMPACT Verified coffees. This early and long-term commitment has been instrumental in driving our sustainability efforts throughout the value chain, positively impacting the lives of coffee farmers and protecting the environment. By continuing to prioritise sustainable sourcing, Julius Meinl is not only supporting farmers today but also paving the way for a thriving, responsible coffee sector for generations to come.

Giacomo Celi
Head of Partnerships at Sucafina SA



Julius Meinl's Generations Program

Our Generations Program aims to establish meaningful, long-term relationships with coffee farmers and local communities in selected origin countries, offering tailored support to build thriving, sustainable coffee businesses for future generations. Our projects focus on securing farmers' income stability by enhancing coffee production efficiency and profitability, while supporting income diversification through other agricultural and non-agricultural activities. This is achieved through personalised training, technical support, the promotion of good agricultural practices, and equipment investments. As of now, we have a project in Colombia in partnership with Louis Dreyfus Company, and another in Uganda in partnership with Ugacof (Sucafina) and Sawa World.



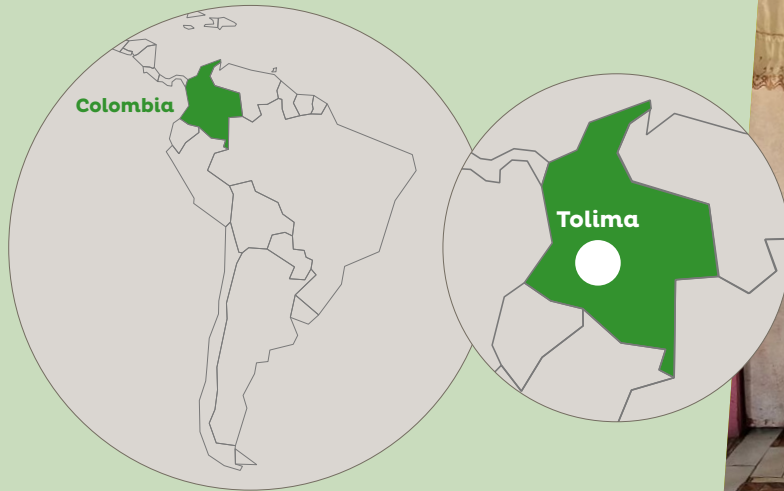
Generations Program Uganda:
Makondo coffee farmers after a training



OUR GENERATIONS PROGRAM IN COLOMBIA

Building on the first phase of our project from 2018 to 2022, we launched the second phase in 2023, continuing to focus on the Tolima region in Colombia and expanding our reach to an additional 150 farmers. Although farmers from the previous phase are not direct beneficiaries of this new phase, they remain certified through Louis Dreyfus Company (LDC), and we continue sourcing coffee from them as part of LDC's supply chains.

The project views soil as a generational legacy, based on the theory of change that good soil quality boosts productivity and income while capturing carbon. We continued agronomist-led training on soil testing and interpretation, fertilisation plans, and weed control from the first phase. Additionally, we introduced a new compost initiative, training farmers to transform pulp pits into compost pits. This practice lowers fertilisation costs by 20 % and increases soil organic matter, promoting regenerative agriculture.



Generations Program Colombia:
Training on compost composition



Generations Program Colombia:
Training session during a field day



Generations Program Colombia:
Weed control training



Generations Program Colombia:
Newly built compost pit on one of
our project beneficiaries' farm



Soil has lost its properties as we have been exploiting it for decades, but thanks to the project we are now learning how to recover it and will leave our soil as a generational legacy for future generations. Additionally, we can sell our coffee at a higher price, as it was produced responsibly.

Gendris Medina, farmer and project beneficiary of the Generations Program in Colombia

Farmers participating in the project (first year)

planned until April 2026: **150**

reached: **50** ♀ **8** ♂ **42**

Trainings on weed control & compost pits (first year)

planned until April 2026: **150**

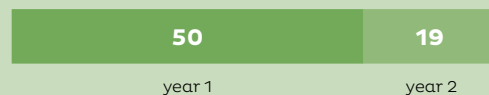
reached: **50** ♀ **8** ♂ **42**

Weed selectors delivered to farmers (first year)

planned until April 2026: **150**

reached: **50** ♀ **8** ♂ **42**

Rainforest Alliance certification audit for 50 farms



RSP Advanced verification**



Baseline soil analysis
A total of 91 soil samples/analyses* were performed on the farms of this year's project beneficiaries

Endline soil analysis
foreseen for year 3

* One soil sample is taken per 3 ha, and if a farm is bigger than that, more samples must be taken respectively

** RSP Advanced is LDC's sustainability scheme and has been recognised by the GCP as Coffee SR Code equivalent

Socio-economic data of the participating farmers, their families and farms

- ▶ 42 men, 8 women
- ▶ Average age: 52 years
- ▶ Family size: on average between 3 and 4 people
- ▶ Average farm area: 7.5 ha
- ▶ Average yield: 1,406 kg/ha
- ▶ Average production costs: 1,439 USD/ha
- ▶ Average profit: 4,207 USD/ha
- ▶ Fertilisation: 850 kg/ha
- ▶ Soil organic matter per ha: 7%



Learnings from this first year

- ▶ Only farms with low-water-use wet milling can produce high-quality compost; traditional wet milling farms must drain water before using pulp pits.
- ▶ After learning that each compost pit requires engineers to design it based on each farm's characteristics and infrastructure, this activity is delayed and will start in year two with the first group of 50 farms.
- ▶ Fertilisation plans need lab results in an easy-to-understand format; ongoing training on soil composition and health is essential.

Project Timeline





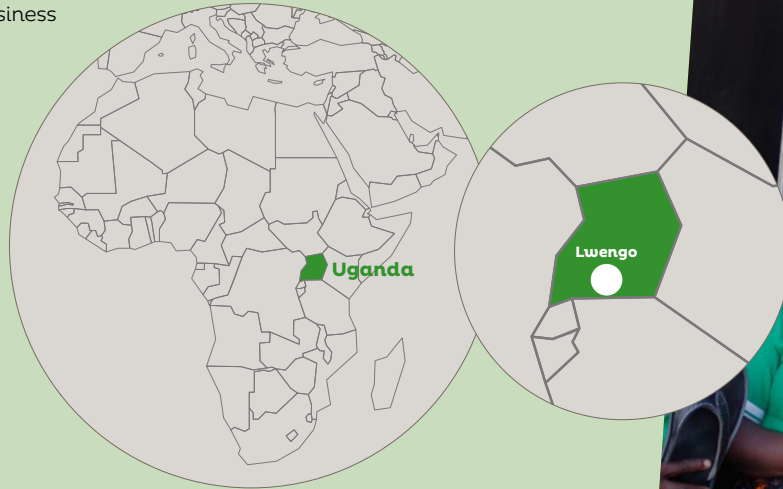
OUR GENERATIONS PROGRAM IN UGANDA

In 2023, we launched the Generations Program in the Lwengo District of Uganda, aiming to uplift the livelihoods of the local coffee farmers and their communities. This is a collaborative initiative with technical support from Ugacof (Sucafina) and implemented by Sawa World, a local NGO.

Through training, technical assistance, and collaborative initiatives, we reached around 118 farmers, providing them with skills in local income-generating businesses. The trainings saw a high replication rate among farmers, with 56 % applying these skills. Specifically, 30 % replicated the skills at the household level, primarily focusing on organic pesticides and fertilisers, while 26 % used them for business purposes. By adopting organic practices, farmers were able to replace artificial pesticides and fertilisers, promoting sustainable agriculture and saving an average of UGX 95,363 (USD 25) per season. The additional monthly income earned (an average of USD 7) was used for group savings, basic needs, and reinvestment in new businesses.

In addition to the more technical business skill trainings, 50 farmers attended business management trainings.

This first project year will be followed by a second phase starting in 2024.



Discover the inspiring stories of four farmers who attended the trainings and learned income diversification skills and gained knowledge on how to improve their coffee farming practices.



Generations Program Uganda: UGACOF Sustainability Officer sharing project objectives with farmers



Generations Program Uganda: Allen, a project beneficiary, with a rooster from her poultry farm



Generations Program Uganda: Project beneficiaries at a training on African handmade sandals



I started making organic pesticides at an affordable cost and what is most advantageous is that the materials are always within our community. [...] When I go through my garden now, I can see a lot of changes.

I have been selling organic pesticides but the market is still small, people have not yet understood the advantages of using organic pesticides. So I started teaching this skill to the senior students in my school.

The fact that I can help others to learn this income-generating skill means a lot to me.

John Mary, a teacher and coffee farmer, learned how to make organic fertilisers and pesticides in the skills trainings

Farmers trained in four local income business skills

planned: 100

reached: 118

♀ 52 ♂ 66

Farmers attending business management trainings

planned: 50

reached: 50

Farmers starting a micro-business in one of the learned business skills

planned: 50 %

reached: 26 %*

♀ 12 ♂ 14

Six months after the first trainings were conducted, 31 new micro-businesses were established. An additional 30 % of the trained farmers reported applying these skills at home.

* Percentage obtained from assessing a sample size of 91 beneficiaries out of the 118 trained

Average income raised from the new micro-businesses in the first five months

planned: UGX 150,000 (USD 40)

reached: UGX 132,688 (USD 35)

Training of collection center leaders

planned: 3

reached: 3

Collection center leaders provide support to the other farmers and keep track of the skills within the communities

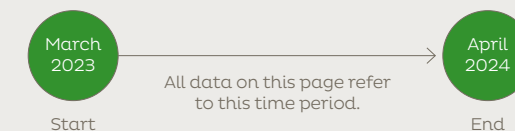
Average socio-economic data of a representative sample of the participating farmers

- ▶ Farmers' gender: 66 % male and 38 % female
- ▶ Education levels: 70 % had primary education, 21 % secondary, 6 % graduates, and 3 % uneducated
- ▶ Family structure: averaging seven per household.
- ▶ Income
 - from coffee:** Average monthly income was UGX 538,155 (USD 143.30).
 - from other crops:** Average monthly income was UGX 226,870 (USD 60.40) from maize, beans, and cassava.
 - other additional income sources:** 76 % engaged in activities like animal farming, teaching, and casual work, earning an average of UGX 265,396 (USD 70.70) monthly.
- ▶ Financial challenges: 79 % mentioned their income was insufficient to support their families, citing seasonal fluctuations, low crop yields due to pests and diseases, and price changes.

Skills that the farmer groups could choose from for their income business skill trainings:

Producing and/or using biochar fertilisers, African handmade sandals, organic pesticides, black soldier fly farming, solar drier systems, poultry farming, sanitary pads, and liquid soap.

Project Timeline





ENGAGING WITH VALUE CHAIN WORKERS & REMEDIATION AND CHANNELS TO RAISE CONCERNS

As part of our commitment to human rights, we engage with farmers and workers within our value chain to understand and address potentially adverse issues, relying on organisations like Enveritas for third-party risk assessments. During Enveritas assessments, coffee farmers can raise problems or concerns through interviews with Enveritas field agents. This process helps gauge the impact of our efforts and collaborate with suppliers to address challenges transparently.

Our approach to addressing concerns and grievances within our value chain is built on the principles of transparency, trust, and effective

remediation that is proportionate to the grievance that has occurred. We are committed and continuously work to strengthen our grievance mechanisms and those of our suppliers. Through our Supplier Code of Conduct, we set clear expectations to our suppliers, emphasising the establishment of accessible grievance mechanisms for workers in the direct and indirect value chain.

Additionally, Julius Meinl's 'Integrity Line' is accessible to workers in its supply chains. For more information on our Supplier Code of Conduct and whistleblower system, see section G1 on business conduct.



OUR SUSTAINABLE BUSINESS TARGETS

| Target | Planned for | Status | Comments |
|--|-------------|-------------------|---|
| Join the UN Global Compact | 2024 | In progress | |
| 100 % of our green coffee supply chains that are globally purchased and roasted in our Julius Meinl plants will have transitioned to our Responsibly Selected Coffee Initiative by the end of 2025. Annual average goals: 60 % in 2024, 80 % in 2025, from 2026 onwards 100 % | End of 2025 | Status 2023: 42 % | Green coffee purchases from the end of 2025 onwards will be 100 % responsibly selected, which means that the full year effect is only visible as of 2026. |
| Implementation of two further projects under the umbrella of the Generations Program | 2026 | In progress | |



(ESRS S3) Affected Communities

OUR APPROACH

We recognise that green coffee and tea cultivation can impact communities upstream in the value chain. To mitigate these risks, we are committed to sourcing our raw materials from suppliers who adopt responsible practices that benefit both the communities and the environment. Our goal is to transition to 100 % responsibly selected green coffee by the end of 2025, ensuring that our coffee is sourced from areas that respect land and water rights, including obtaining free, prior, and informed consent from affected communities and indigenous peoples. In addition, our Generations Program trains farmers in income diversification, good agricultural practices, and micro-business development, aiming to enhance their quality of life and promote overall community and environmental resilience. Furthermore, we are fully committed to complying with the European Union Deforestation Regulation (EUDR) for importing deforestation-free coffee. This commitment not only supports global environmental sustainability but also has a positive impact on local communities. By ensuring that coffee is sourced from areas free of deforestation, we help protect fertile land that is crucial for the livelihoods of local communities. Preserving this land prevents the loss of valuable agricultural resources and maintains

the health of ecosystems that support local agriculture. This approach helps sustain the land's productivity, which is vital for local farmers and their communities, ensuring long-term food security and economic stability.

Our Supplier Code of Conduct requires that all suppliers adhere to the UN Global Compact (UNGC) Principles, International Labour Organisation (ILO) conventions and other international standards, which safeguard human rights and promote environmental stewardship. By enforcing these standards, we expect our suppliers to protect the rights and well-being of communities affected by our supply chain, thereby reinforcing our dedication to ethical and responsible practices.

ACTIONS AND ACHIEVEMENTS IN 2023

► Increasing Our Share of Responsibly Selected Coffee to 42 %

We increased our share of responsibly selected coffee from 22 % in 2022 to 42 % in 2023. Until the end of 2025, we aim to have transitioned to 100 % responsibly selected coffee, thereby strengthening our commitment to mitigate any potential negative impacts of our activities on affected communities.

Our material impacts related to affected communities

- ⊖ (Loss of fertile land for local communities)
- ▶ (Expropriation of land)
- ▶ (Economic, social or cultural damage)
- ▶ (Water quality risk from non-sustainable activities)

- ⊕ Positive impact
- ⊖ Negative (potential) impact
- ⚠ Financial risk
- ↗ Financial opportunity



Generations Program Colombia: Project beneficiaries after a training on weed control



► **Enhancing Environmental and Community Well-Being through Organic Sourcing**

Through sourcing an increasing share of organic coffee and tea, we contribute to the well-being of surrounding communities by reducing negative environmental impacts. Organic practices avoid harmful chemicals, improve soil health, and protect water quality, safeguarding the land and the livelihoods of those who depend on it.

In 2023, our share of globally purchased organic coffee increased from 1 % in 2022 to 2.2 %, while our share of organic tea rose from 11 % in 2022 to 21 %. By expanding our organic sourcing, we are not only enhancing environmental health but also fostering stronger, more resilient communities through sustainable agricultural practices.

ENGAGING WITH AFFECTED COMMUNITIES ABOUT IMPACTS & PROCESSES TO REMEDIATE NEGATIVE INFLUENCES AND TO ENABLE THEM TO EXPRESS CONCERNS

We engage with affected communities through regular Enveritas assessments of representative samples from our supply chain. These assessments help us monitor and address potential issues, ensuring that our practices align with our ethical standards and benefit the communities involved.

Our Integrity Line is publicly available on our website, providing a confidential platform to express concerns about any unethical or non-compliant actions by Julius Mehl or our suppliers related to our supply chains. This tool ensures that issues can be reported and addressed promptly, reinforcing our commitment to transparency and accountability. For further details, please refer to G1 Chapter on p. XXX.

OUR SUSTAINABLE BUSINESS TARGETS

| Target | Planned for | Status | Comments |
|--|-------------|-------------------|---|
| 100 % of our green coffee supply chains that are globally purchased and roasted in our Julius Mehl plants will have transitioned to our Responsibly Selected Coffee Initiative by the end of 2025. | End of 2025 | Status 2023: 42 % | Green coffee purchases from the end of 2025 onwards will be 100 % responsibly selected, which means that the full year effect is only visible as of 2026. |
| Annual average goals: 60 % in 2024, 80 % in 2025, from 2026 onwards 100 % | | | |



Generations Program Colombia: Field day with some of the project beneficiaries

GOVERNANCE INFORMATION

G1 Business conduct72





(ESRS G1) Business Conduct

OUR APPROACH

Business conduct policies and company culture

At Julius Meidl, we uphold the core values of integrity, honesty, fair business practices, and respect. These values, established by Julius Meidl over 160 years ago, guide the behaviour of every employee, from management to staff, in our daily operations.

Through our Code of Business Conduct, which is signed by all employees, we strive to uphold a healthy company culture with a high level of integrity, providing guidance to all employees on the expected behaviour at Julius Meidl and in interactions with stakeholders. The Code of Business Conduct addresses topics such as corruption, bribery, conflicts of interest, political activities, compliance with competition law, payment terms, and conflicts of interest. Responsibility lies with our Global Human Resources (HR) and Legal and Compliance departments, to be contacted via mail at compliance@meidl.at.

Employees are encouraged to report any accounting or auditing irregularities, fraud, theft, bribery, corrupt practices, discrimination, harassment,

conflicts of interest, or other work-related issues. They can seek guidance and report problems to their immediate manager, next-level manager, or HR manager. Julius Meidl takes all misconduct reports seriously, promptly reviews them, and sets corrective actions or disciplinary measures as needed. Confidentiality of the individuals involved is protected, and full cooperation with inquiries or investigations is expected. Violating the Code of Business Conduct may also lead to disciplinary action, including termination. In 2023, no legal action had to be taken for anti-competitive behaviour and no political contributions were made by Julius Meidl.

To ensure employee awareness and effective communication of our policies and measures, we have these readily accessible on our intranet and aim to conduct periodic global awareness campaigns. The coming years will be used to review the Code of Business Conduct and implement complementary policies on selected topics.

Management of relationships with suppliers

Our Supplier Code of Conduct, based on internationally recognised standards such as the ILO Core Conventions, several UN Conventions, and national labour laws, reinforces our commitment

to responsible practices throughout our supply chain: We are currently in the process of adapting our Supplier Code of Conduct and plan its roll-out for 2025. Its implementation will reinforce our commitment to responsible practices throughout our entire supply chains.

We prioritise long-term relationships with our suppliers, especially for coffee, where we support sustainability schemes and have long-standing commitments with many cooperatives and exporters. Our due diligence includes third-party assessments through Enveritas in selected coffee supply chains and origins. Different supply chains are reviewed each year, ensuring we receive reference values every three years, and evaluated against Enveritas' social, environmental, and economic sustainability standards.

Whistleblowing

With the majority of our coffee and tea suppliers being EU-based, and therefore covered by the EU Whistleblower Directive, they are required to have a whistleblower line in place. This setup ensures a channel for farmers and workers along the value chain to report issues within the supply chain.

Our material impacts and risks related to business conduct

Our value chain faces various impacts and risks related to the business conduct. Learn more about our responses to the material topics related to business conduct in this chapter.

- ▶ Fostering success and a healthy work environment through a supportive company culture
- ▶ Limited integration of sustainability across the company
- ▶ Disruption of international supply chains
- ▶ Rising taxes on greenhouse gas emissions
- ▶ Rising energy costs in operation
- ▶ Rising compensation payments for GHG emissions

- Positive impact
- Financial risk
- Negative (potential) impact
- Financial opportunity



On top of that, our “Integrity Line” serves as a reporting system to raise concerns about actual or suspected misconduct in relation to operations of Julius Meinl and our suppliers. The reporting system can be used to report breaches of our Code of Business Conduct or violations of the law including issues relating to bribery and corruption, competition law, fraud, financial crime, food safety and quality issues, harassment and discrimination, international trade controls, protection of personal data, rights and protection of individuals, serious environmental damage, or conflicts of interest.

Reports can be made anonymously and are treated strictly confidential. We ensure that there are no negative repercussions for the reporting person if they decide to reveal their identity.

METRICS

G1-4 CONFIRMED INCIDENTS OF CORRUPTION OR BRIBERY

| Incidents of corruption or bribery | Unit | 2023 |
|--|------|------|
| Number of convictions for violation of anti-corruption and anti-bribery laws | # | 0 |
| Amount of fines for violations of anti-corruption and anti-bribery laws | € | n/a |




G1-5 POLITICAL INFLUENCE AND LOBBYING ACTIVITIES

| Political contributions | Unit | 2023 |
|--|------|------|
| Financial political contributions made | € | 0 |
| In-kind political contributions made | € | 0 |

OUR SUSTAINABLE BUSINESS TARGETS

| Target | Planned for | Result/Status | Comments |
|--|-------------------------------|---------------|--|
| Broaden our risk perspective and include topics along the entire value chain | 2023 | In progress | Double materiality assessment conducted in 2023/24 |
| Expand our Sustainability Report to cover 100 % of our operational subsidiaries | 2024 (2023 reporting year) | | We have covered 18 out of 19 operational subsidiaries, representing 99 % of our Net Sales Revenue. |
| Implementation of a global supply chain due diligence system | 2025 | In progress | |
| Roll-out of our Supplier Code of Conduct to all our suppliers of our global procurement team | 2025 | In progress | |

Progress towards compliance with CSRD requirements

-  Outside of the materiality threshold
-  Internal work initiated
-  Included in the report, but full compliance starting in 2026

Annex

ESRS Disclosure Requirements

European Sustainability Reporting Standards (ESRS) covered by Julius Meinl's Sustainability Statements

| Status | Standard | Page | Status | Standard | Page | Status | Standard | Page | Status | Standard | Page | Status | Standard | Page |
|---|-----------------|-------------------|---|-----------------|---------|---|-----------|------|---|------------|---------|---|-----------|---------|
|  | ESRS 2 BP-1 | 7 |  | ESRS 2 S3 SBM-3 | 69/70 |  | ESRS E2-2 | 36 |  | ESRS E5-5 | 41 |  | ESRS S2-2 | 68 |
|  | ESRS 2 BP-2 | 18 - 26 |  | ESRS 2 S4 SBM-3 | |  | ESRS E2-3 | 36 |  | ESRS E5-6 | |  | ESRS S2-3 | 68 |
|  | ESRS 2 GOV-1 | 10 |  | ESRS 2 IRO-1 | 18 - 21 |  | ESRS E2-4 | |  | ESRS S1-1 | 43 - 47 |  | ESRS S2-4 | 62 - 67 |
|  | ESRS 2 G1 GOV-1 | |  | ESRS 2 E1 IRO-1 | 28, 29 |  | ESRS E2-5 | |  | ESRS S1-2 | 51, 52 |  | ESRS S2-5 | 68 |
|  | ESRS 2 GOV-2 | 10 |  | ESRS 2 E2 IRO-1 | 36 |  | ESRS E2-6 | |  | ESRS S1-3 | 53 |  | ESRS S3-1 | 69 |
|  | ESRS 2 GOV-3 | |  | ESRS 2 E3 IRO-1 | 37 |  | ESRS E3-1 | 37 |  | ESRS S1-4 | 44 - 50 |  | ESRS S3-2 | 70 |
|  | ESRS 2 E1 GOV-3 | |  | ESRS 2 E4 IRO-1 | 38 |  | ESRS E3-2 | 37 |  | ESRS S1-5 | 53 |  | ESRS S3-3 | 70 |
|  | ESRS 2 GOV-4 | |  | ESRS 2 E5 IRO-1 | 39 - 41 |  | ESRS E3-3 | 37 |  | ESRS S1-6 | 54 |  | ESRS S3-4 | 69, 70 |
|  | ESRS 2 GOV-5 | |  | ESRS 2 G1 IRO-1 | 72, 73 |  | ESRS E3-4 | |  | ESRS S1-7 | 55 |  | ESRS S3-5 | 70 |
|  | ESRS 2 SBM-1 | 4, 7, 10 - 13, 19 |  | ESRS 2 IRO-2 | 74 |  | ESRS E3-5 | |  | ESRS S1-8 | 55 |  | ESRS S4-1 | |
|  | ESRS 2 SBM-2 | 17 |  | ESRS E1-1 | 28, 29 |  | ESRS E4-1 | 38 |  | ESRS S1-9 | 55 |  | ESRS S4-2 | |
|  | ESRS 2 S1 SBM-2 | |  | ESRS E1-2 | 30 |  | ESRS E4-2 | 38 |  | ESRS S1-10 | 56 |  | ESRS S4-3 | |
|  | ESRS 2 S2 SBM-2 | |  | ESRS E1-3 | 31, 32 |  | ESRS E4-3 | 38 |  | ESRS S1-11 | 56 |  | ESRS S4-4 | |
|  | ESRS 2 S3 SBM-2 | |  | ESRS E1-4 | 33 |  | ESRS E4-4 | 38 |  | ESRS S1-12 | 56 |  | ESRS S4-5 | |
|  | ESRS 2 S4 SBM-2 | |  | ESRS E1-5 | 34 |  | ESRS E4-5 | |  | ESRS S1-13 | 57 |  | ESRS G1-1 | 72 |
|  | ESRS 2 SBM-3 | 18 - 26 |  | ESRS E1-6 | 35 |  | ESRS E4-6 | |  | ESRS S1-14 | 57 |  | ESRS G1-2 | 72 |
|  | ESRS E1 SBM-3 | |  | ESRS E1-7 | |  | ESRS E5-1 | 39 |  | ESRS S1-15 | 58 |  | ESRS G1-3 | 72, 73 |
|  | ESRS E4 SBM-3 | |  | ESRS E1-8 | |  | ESRS E5-2 | 40 |  | ESRS S1-16 | 58 |  | ESRS G1-4 | 73 |
|  | ESRS 2 S1 SBM3 | 43 - 59 |  | ESRS E1-9 | |  | ESRS E5-3 | 40 |  | ESRS S1-17 | 59 |  | ESRS G1-5 | |
|  | ESRS 2 S2 SBM-3 | 60 - 68 |  | ESRS E2-1 | 36 |  | ESRS E5-4 | 41 |  | ESRS S2-1 | 60, 61 |  | ESRS G1-6 | |

