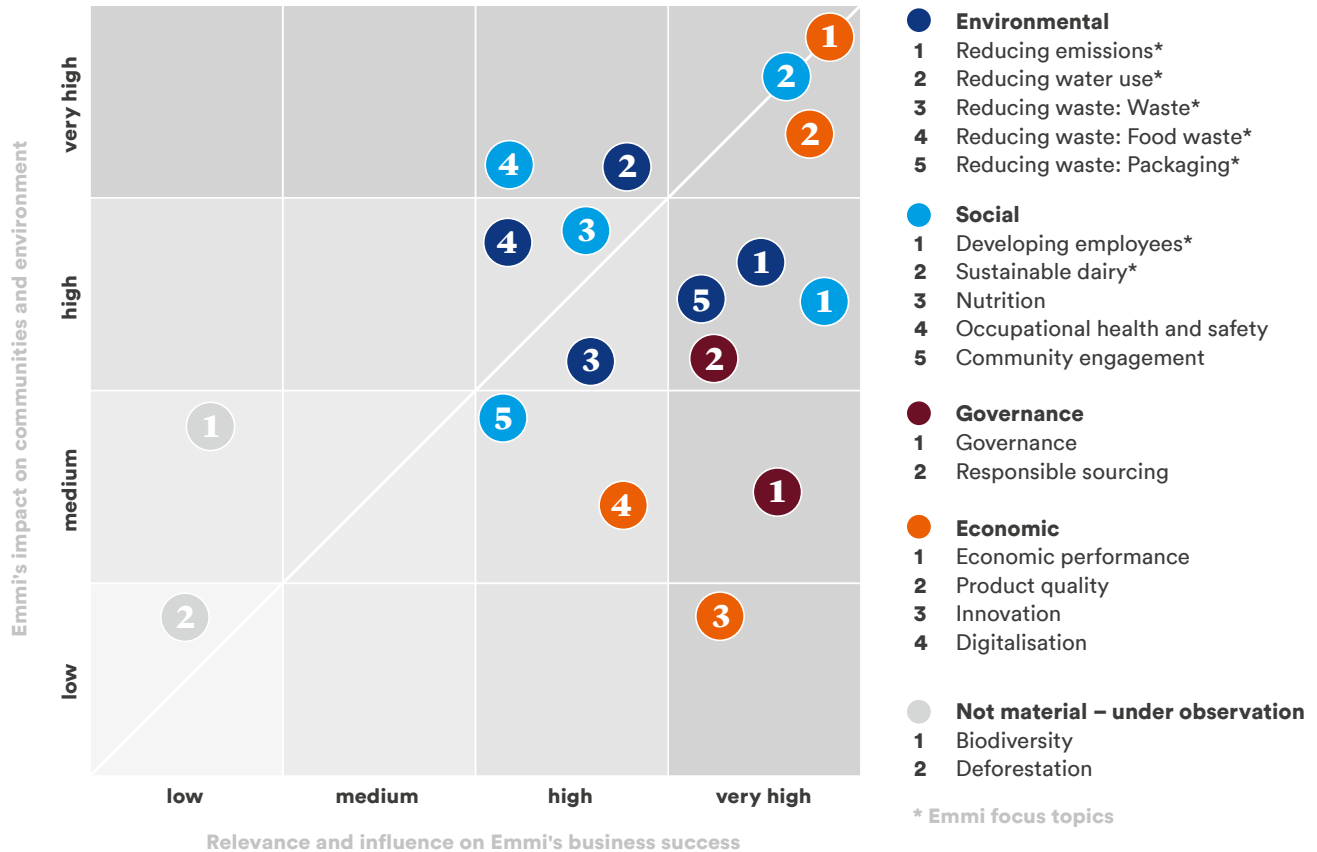


Material topics within the Emmi Group

Emmi Group materiality matrix



Process to determine material topics

Our approach to sustainability and choice of strategically relevant topics are based on a double materiality analysis. This means that we focus our activities on topics that have a significant impact on people, society and the environment or that are relevant to our business. We make a distinction between focus topics and other material topics. The focus topics are part of the Emmi sustainability model and are assigned to the three areas of action – people, communities and planet. We have set ourselves ambitious measurable goals for 2027 within each of the focus topics. The other material topics are not part of the Emmi sustainability model but are still relevant for our business and immediate environment. The materiality analysis is reviewed and updated every two years as we prepare our sustainability reporting.

The previous materiality matrix was updated in view of this report. By taking this step, we are meeting the requirements of the GRI Standards applicable in 2021 and the provisions relating to transparency on non-financial matters that came into effect in Switzerland in January 2022 (Art. 964a ff. of the Swiss Code of Obligations, OR). Emmi now selects its material topics based on its evaluation of their relevance for the business (as before) and their impact (new).

List of material topics

We updated our materiality matrix by adding new material topics that are potentially relevant in light of changes to the framework conditions to the topics we had previously deemed to be material. All the topics were then checked by internal experts, who evaluated their impact on the business and its immediate environment before adding them to the first draft of a materiality matrix. In the final step, the Sustainability Steering Committee validated the matrix and material topics on the basis of that draft and a selection of the material topics within it.

There were no major changes to the focus topics at Emmi as a result of the updates to the material topics. The material topic “Supplier management” has been renamed “Responsible sourcing”. We have extended the scope of the material topic called “Occupational safety” in the last reporting period so that it now also includes occupational health, renaming it “Occupational health and safety”.

[↳ Emmi Sustainability Report 2021/2022](#)