

GRI REPORT



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GRI 2 General Disclosures

The organization and its reporting practices

2-1	Organizational details	
2-1-a	Legal Name	Barry Callebaut AG
2-1-b	Nature of ownership and legal form	Barry Callebaut AG (“The Company”; “Barry Callebaut”, “The Group”) was incorporated on December 13, 1994, under Swiss law, having its head office in Zurich, Switzerland, at Hardturmstrasse 181, 8005 Zurich. Barry Callebaut AG is registered in Switzerland and has been listed on the SIX Swiss Exchange (BARN, ISIN Number: CH0009002962) since 1998. As at August 31, 2025 the market capitalization based on issued shares was CHF 5,928 million (August 31, 2024: CHF 7,553 million). The significant shareholders of the Company are listed in Note 5.2 to the Consolidated Financial Statements in the Annual Report 2024/25 https://www.barry-callebaut.com/en/about-us/media/news-stories/full-year-results-fiscal-year-202425 , with Jacobs Investments 2 AG (formerly held by Jacobs Holding AG) as the reference shareholder holding 30.1% of the issued share capital (2024: 30.1%).
2-1-c	Location of headquarters	Barry Callebaut AG Hardturmstrasse 181 8005 Zurich, Switzerland
2-1-d	Countries of operation	Barry Callebaut offers its products in over 140 countries.
2-2	Entities included in the organization's sustainability reporting	
2-2-a	Entities included in sustainability reporting	The entities covered under the Forever Chocolate chapters of this Annual Social and Environmental Impact Report 2024/25 can be viewed via the Assurance Statement 2024/25: https://www.barry-callebaut.com/en/group/forever-chocolate/sustainability-reporting/verification-assurance-reports
2-2-b	Differences between list of entities included in financial reporting and list included in sustainability reporting	There are differences between the list of entities included in financial reporting and those included in the Forever Chocolate chapters of this Annual Social and Environmental Impact Report 2024/25. See Annual Report 2024/25: https://www.barry-callebaut.com/en/about-us/media/news-stories/full-year-results-fiscal-year-202425 . The entities covered under the Forever Chocolate chapters of this Annual Social and Environmental Impact Report 2024/25 can be viewed via the Assurance Statement 2024/25: https://www.barry-callebaut.com/en/group/forever-chocolate/sustainability-reporting/verification-assurance-reports
2-2-c	If multiple entities: approach used for consolidating the information	See Annual Report 2024/25: https://www.barry-callebaut.com/en/about-us/media/news-stories/full-year-results-fiscal-year-202425
2-3	Reporting period, frequency and contact point	
2-3-a	Sustainability reporting period and frequency	Annual 1 September 2024 - 31 August 2025
2-3-b	Financial reporting period	1 September 2024 - 31 August 2025
2-3-c	Publication date of report	Annual Social and Environmental Impact Report 2024/25, which includes the GRI Report 2024/25 (November 5, 2025) Annual Report 2024/25 (November 5, 2025)
2-3-d	Contact point for report	Taryn Ridley, Head of ESG Engagement & Reporting Phone: +41 43 204 0404 Email: taryn_ridley@barry-callebaut.com

2-4	Restatements of information	
2-4-a	Restatements from previous reporting periods	None
2-5	External Assurance	
2-5-a	Policy and practice for seeking external assurance	The Audit, Finance, Risk, Quality & Compliance Committee, a sub-committee of the Board of Directors, reviews our internal system controls, risks, quality, and the reliability of our external reporting. It also oversees the implementation of ESG processes, controls and robust reporting and the direct integration of ESG into the audit structure and the relationship with investor relations.
2-5-b	Delegating authority	The auditing partner, PwC UK, audited external independent limited assurance by PwC to a selection of KPIs featured in the <u>Forever Chocolate</u> chapters of this Annual Social and Environmental Impact Report 2024/25. An assurance report and statement is publicly available online via https://www.barry-callebaut.com/en/group/forever-chocolate/sustainability-reporting/verification-assurance-reports

Activities and workers

2-6	Activities, value chain and other business relationships	
2-6-a	Sectors	Barry Callebaut serves customers in the Food & Beverage industry. The Company serves the entire industry, from food manufacturers to artisans and professional users of chocolate such as chocolatiers, pastry chefs or bakers; the Company also supplies products for vending machines.
2-6-b	Value chain	Barry Callebaut is fully vertically integrated along the entire value chain. The Company sources cocoa directly from smallholder farmers in Côte d'Ivoire, Ghana, Cameroon, Indonesia, Brazil, Ecuador and Nigeria as well as from third-party suppliers from the main cocoa-producing countries. Cocoa beans and chocolate are processed or produced in 62 factories operated directly by Barry Callebaut. Barry Callebaut serves as a trusted partner for the entire food industry, from large-scale food manufacturers to artisanal and professional users such as chocolatiers, pastry chefs, bakers, hotels, restaurants and caterers with Callebaut® as its main global brand.
2-6-c	Business relationships	Among the main external initiatives which Barry Callebaut endorses and supports are: the Dutch Sustainable Trade Initiative (IDH), the German Development Finance Institution (DEG), Fairtrade, Jacobs Foundation, Rainforest Alliance, the Sustainable Agriculture Initiative Platform, and the International Cocoa Initiative (ICI), Forest Stewardship Council (FSC), Palm Oil Network Switzerland, Dairy Working Group, Sustainable Dairy Partnership, AIM-Progress, Bonsucro Sugar Collaboration Group, ProTerra, Roundtable on Responsible Soy (RTRS) and Roundtable on Sustainable Palm Oil (RSPO). Cocoa relevant: ABICAB, AIDEPIT, AIPC, Alliance7, Amcham, Ania, Aschoko/Confimex, BDSI, BLL & BVE, Belgian Confectionary Association (Choprabisco), Beyond Chocolate, Biscosuise, Bundesverband der Deutschen Suesswarenindustrie, China National Candy Association, Chocolate and Cocoa Association of Japan, Chocosuisse, Cocoa Association of Asia, Cocoa Merchants Association of America (CMAA), DISCO, EFOSZ, European Cocoa Association (ECA), European Confectionary Association (Caobisco), Federalimentare, FRISCO, GISCO, FAARP, Federation of Malaysian Manufacturer, FEVIA, FDP, FIAL, FNL, GAPMM Indonesia, GEPEX, Hunbisco, Index Nuovo Leon, International Cocoa Initiative, International Cocoa Organization, INC International Nut and Dried Food, Indonesia Cocoa Association, Japan International Cooperation Agency (JICA), National Confectioners Association, Polbisco, Produlce, SGLH, Singapore Manufacturing Federation, SWISSCO, SVLQ, SVG, VBZ, Unione Ind. LI VCO, World Cocoa Foundation, Cocoa & Forests Initiative (CFI).

2-6-d	Changes to previous reporting period	In 2024/25, the significant changes to the Company's size and structure include the following: September 2025 Barry Callebaut launches the Callebaut Masters of Taste campaign externally, presenting the new brand identity and a new portfolio in the gourmet sector. July 2025 Barry Callebaut inaugurated its third chocolate factory in Neemrana, India, to support growing demand in the region. July 2025 Barry Callebaut partners with the Zurich University of Applied Sciences (ZHAW) to explore cocoa cell culture technology to enhance sustainability and supply chain resilience. June 2025 Barry Callebaut inaugurated its first wind turbine at its Halle production site in Belgium, covering nearly half of the factory's electricity needs and reducing CO₂ emissions. June 2025 Barry Callebaut opened its Global Business Services Hub in Hyderabad, India, joining its global network of four GBS centers to drive operational. April 2025 Production begins in new 'Greenfield' facility in Brantford, Canada. December 2024 Barry Callebaut holds the first fully virtual Annual Shareholders Meeting in an effort to increase inclusion and engagement of its international shareholder base. Barbara Richmond and Aruna Jayanthi, elected as new members of the Board of Directors. November 2024 Barry Callebaut has added upcycled cacaofruit products to its portfolio, offering ingredients that combine taste, health benefits, and positive environmental impact September 2024 Barry Callebaut has launched its Net Zero Roadmap, committing to reduce total emissions by 30% by 2030 and achieve full decarbonization of its value chain by 2050.
2-7	Employees	
2-7-a	Number of employees by gender and region	At the end of the fiscal year 2024/25, Barry Callebaut had 13,138 employees. The company had: 4,090 female employees, 9,035 male employees and 13 employees without gender identification. Employees in Western Europe: 4,371; employees in Central and Eastern Europe: 1,565; employees in North America: 2,874; employees in Latin America: 1,186; employees in Asia Pacific, Middle East and Africa: 3,142.
2-7-b	Number of employees by type of employment	At the end of the fiscal year 2024/25, Barry Callebaut had 13,138 employees: 3,989 permanent and 101 temporary female employees; 8,917 permanent and 118 temporary male employees; 11 permanent and 2 temporary employees without gender identification. Employees in Western Europe: 4,273 permanent and 98 temporary; Central and Eastern Europe: 1,525 permanent and 40 temporary; North America: 2,864 permanent and 10 temporary; Latin America: 1,150 permanent and 36 temporary; Asia Pacific, Middle East and Africa: 3,105 permanent and 37 temporary; 3,813 full time and 277 part time female employees; 8,813 full time and 222 part time male employees; 11 full time employees without gender identification and 2 part time employees without gender identification.
2-7-c	Methodologies and assumptions for data compiling	Data related to employees are reported in headcounts and as at 31 August 2025. Data are collected through our HCM system and elaborated through queries.
2-7-d	Contextual information	The population includes internal employees with following employee class: assignees, apprentices, employees, graduates, interns.

2-7-e	Fluctuations	The total turnover of employees was 19%. The turnover of employees by geozone and gender: Western Europe: 17% female and 15% male Central and Eastern Europe: 14% female and 17% male North America: 29% female and 31% male Latin America: 21% female and 17% male Asia Pacific, Middle East and Africa: 18% female and 16% male The turnover of employees by age and gender: Below 30 years old: 30% female and 33% male Between 30-50 years old: 17% female and 17% male Above 50 years old: 21% female and 18% male
2-8	Workers who are not employees	
2-8-a	Number of workers not employees	Due to the sensitive nature of certain data, specific details within GRI Standards 2-8 regarding organizational impacts, risks, and opportunities have been omitted from this report to ensure the protection of confidential information.

Governance

2-9	Governance structure and composition	
2-9-a	Governance structure	Governance
2-9-b	Committees of the highest governance body	Governance
2-12	Role of the highest governance body in overseeing the management of impacts	
2-12-a	Role of the highest governance body and of senior executives: organization's purpose, value or mission statements, strategies, policies, and goals;	Governance

Strategy, policies and practices

2-22	Statement on sustainable development strategy	
2-22-a	Statement about relevance of sustainable development to the organization and its strategy	Letter to Stakeholders
2-23	Policy commitments	
2-23-a	Policy commitments for responsible business conduct	Business Conduct
2-23-b	Policy commitment to respect human rights	Human Rights
2-23-c	Links to the policy commitments	Cross reference to relevant policies
2-23-d	Approval of policy commitments within the organization	Governance
2-23-e	Extent of application	Navigating a changing regulatory environment
2-23-f	Communication of policy commitments	Business Conduct
2-24	Embedding policy commitments	
2-24-a	Embedding throughout activities and business relationships	Business Conduct
		Human Rights
		Prospering Farmers
		Thriving Nature
		Sustainable Ingredients
		Talent, diversity, employee engagement and health and safety is detailed in Our People section. - 35% women at Director level, (2024/25: 31%) - 18% women at Director level in Sales (2024/25: 29%) We are committed to continue nurturing an inclusive environment where everyone is given the opportunity to learn, fulfil their potential and be at their best.
2-25	Processes to remediate negative impacts	
2-25-a	Commitments in remediation of negative impacts	Ceasing, preventing and mitigating adverse human rights impacts Remediating adverse human rights impacts

2-25-b	Approach to identify and address grievances	Embedding responsible business conduct into policies and management systems Identifying and assessing adverse human rights impacts
2-25-c	Processes for remediation of negative impacts	Remediating adverse human rights impacts
2-25-d	Stakeholder involvement	Ceasing, preventing and mitigating adverse human rights impacts Remediating adverse human rights impacts
2-25-e	Effectiveness of grievance mechanisms and remediation processes	Our measured impact in Human Rights
2-27	Compliance with laws and regulations	
2-27-a	Number of instances of non-compliance with laws and regulations	Barry Callebaut has not identified significant fines or non-monetary sanctions for non-compliance with laws in the social and economic area in the fiscal year 2024/25.
2-27-b	Number and monetary value of fines	GRI 2-27-a
2-27-c	Description of instances	GRI 2-27-a
2-27-d	Determination of instances	GRI 2-27-a
2-28	Membership associations	
2-28-a	Participation in significant role	Cocoa relevant: Belgian Confectionary Association (Choprabisco), Beyond Chocolate, Biscosuisse, Bundesverband der Deutschen Suesswarenindustrie, China National Candy Association, Chocolate and Cocoa Association of Japan, Chocosuisse, Cocoa Association of Asia, Cocoa Merchants Association of America (CMAA), DISCO, EFOSZ, European Cocoa Association (ECA), European Confectionary Association (Caobisco), Federalimentare, FRISCO, GISCO, FAARP, Federation of Malaysian Manufacturer, FEVIA, FDP, FIAL, FNL, GAPMM Indonesia, GEPEX, Hunbisco, Index Nuovo Leon, International Cocoa Initiative, International Cocoa Organization, INC International Nut and Dried Food, Indonesia Cocoa Association, Japan International Cooperation Agency (JICA), Malaysia Cocoa Board, National Confectioners Association, Polbisco, Produlce, SGLH, Singapore Manufacturing Federation, SWISSCO, SVLQ, SVG, VBZ, Unione Ind. LI VCO, World Cocoa Foundation (WCF).

Stakeholder engagement

2-29	Approach to stakeholder engagement	
2-29-a	Approach to engaging with stakeholders	Our approach to materiality
2-30	Collective bargaining agreements	
2-30-a	Percentage of employees covered by collective bargaining agreements	Percentage of employees covered by collective bargaining agreements is 46%.
2-30-b	Conditions for employees not covered by collective bargaining agreements	Barry Callebaut’s Labor Policy complements our Code of Conduct and specifies our main principles on how we treat our people. It defines minimum benchmarks in respect of practices, measures and controls to be respected by and within our entities worldwide. The implementation of this policy is mandatory for all our entities and applies to all Barry Callebaut employees worldwide. With the implementation of this policy, we put in place a foundation for adherence to the Universal Declaration of Human Rights, the International Labor Organization’s (ILO) Declaration on Fundamental Principles and Rights at Work, ETI Base Code, local, national and international laws and standards, as well as to customers’ expectations and requirements.

GRI 3 Material Topics

Disclosures on material topics

3-1	Process to determine material topics	
3-1-a	Description of the process for determining material topics	Our approach to materiality
3-1-b	Stakeholders and Experts consulted	Our approach to materiality
3-2	List of material topics	
3-2-a	List of material topics	Our approach to materiality
3-2-b	Changes to previous reporting period	Our approach to materiality
3-3	Management Approach	
3-3	Management of material topics	Our approach to materiality

Material Disclosures

GRI 300: Environmental Standards

302	Energy	
302-1	Energy consumption within the organization	Energy consumption refers to the energy consumed by our factories and which was in total grid 1,388,530 MWh. Out of this consumption, 696,143 MWh is coming from renewable sources, representing 50% of Barry Callebaut's consumption. Renewable sources include renewable electricity from the grid, onsite produced and self-consumed solar and wind electricity, biogas and energy produced by shell boilers. The total gas consumption was 541,120 MWh. Total electricity consumption from non-renewable sources was 144,570 MWh. See also Factories and Transport .
302-3	Energy intensity	Energy intensity ratio per metric ton (Mt) of activity is 270 kWh (using as denominator, the activity in Mt developed at factory level).
303	Water	
303-1	Water withdrawal by source	Water usage is covered in our Environmental Audits. We monitor our water consumption on a monthly basis and analyze the trends to reduce consumption through improvement projects. Water consumption and management of water effluents are key components of our Environmental Risk Assessment standard, which was published in July 2023 and is being implemented across all our factories. Total volume of water withdrawn was 2,019,724 m³ from municipal water supplies, artesian wells and other public or private water utilities. Barry Callebaut has committed to reduce water consumption, with a 4% reduction year-on-year, and, be environmental water neutral by 2030. In addition, Barry Callebaut continues to work on a new and integrated strategic water management approach. This will allow reporting on water withdrawal, per source, in the future. Overall, growth in consumption is mainly related to the progressive incorporation of sites. Barry Callebaut's Water Risk Management was developed 2017/18 and is based on WWF criteria. Barry Callebaut's overall water usage is limited and primarily focused on utilities such as steam generation, warm/cold water for tracing, and general hygiene purposes. Regarding water discharge, we ensure that our water effluents are either treated in our own wastewater treatment plants or sent to municipality or site enclaves that have control measures in place for wastewater treatment. We prioritize raising awareness among our teams and implementing various local initiatives, such as investments in reverse osmosis units and smart water metering. Whilst water was not identified as material by stakeholders in our latest double materiality assessment , we do recognize and adapt to the risk posed by potential water shortage from the effects of climate change. For example, we are mitigating the effects of climate change with the work we are doing in agroforestry .
304	Biodiversity	
304-3	Habitats protected or restored	Agroforestry and shade management in cocoa
305	Emissions	
305-5	Reduction of GHG emissions	Advancing on our Net Zero Journey in Thriving Nature section
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Barry Callebaut respects legal requirements for emission levels in each country of operation. In 2024/25, the Company has not received significant fines for exceeding the legal limits. At the moment, Barry Callebaut does not track NOx and SOx emissions in their eco-footprinting tool. Measures of different parameters are followed depending on the equipment, size and local legislation so a variety of frequencies of control and parameters are tracked, in many cases beyond NOx or SOx, i.e. dust or smoke with TSP/SPM or PM10.

308	Supplier Environmental Assessment	
308-2	Negative environmental impacts in the supply chain and actions taken	Thriving Nature

GRI 400: Social Topics

408	Child Labor	
408-1	Operations and suppliers at significant risk for incidents of child labor	Human Rights
411	Rights of Indigenous Peoples	
411-1	Incidents of violations involving rights of indigenous peoples	Embedding responsible business conduct into policies and management systems
412	Human Rights Assessment	
412-1	Operations that have been subject to human rights reviews or impact assessments	Identifying and assessing adverse human rights impacts Progress in Numbers on Human Rights
413	Local Communities	
413-1	Operations with local community engagement, impact assessments, and development programs	Identifying and assessing adverse human rights impacts Ceasing, preventing and mitigating adverse human rights impacts
414	Supplier Social Assessment	
414-2	Negative social impacts in the supply chain and actions taken	Sustainable Ingredients

Non-Material Disclosures

GRI 200: Economic Topics

201	Economic Performance	
201-1	Direct economic value generated and distributed	Direct economic value generated and distributed (EVG&D) in thousands: Economic value generated: CHF 14,788,581. Economic value distributed: Cost of goods sold: CHF -13,369,412; Marketing and sales expenses: CHF -177,027; General and administration expenses: CHF -600,453; Other expenses/income (net): CHF -6,580; Net finance expense: CHF -376,924; Income tax expenses: CHF -69,807. Net profit attributable to: Shareholders of Barry Callebaut AG: CHF 185,867 Non-controlling interest: CHF 2,511 Economic value retained: CHF 188,378.
201-2	Financial implications and other risks and opportunities due to climate change	Risk Overview and TCFD
203	Indirect economic impact	
203-2	Significant indirect economic impacts	Risk Overview
205	Anti-corruption	
205-1	Operations assessed for risks related to corruption	Business Conduct
205-2	Communication and training about anti-corruption policies and procedures	Communication and training about anti-corruption policies and procedures
205-3	Confirmed incidents of corruption and actions taken	Communication and training about anti-corruption policies and procedures
206	Anti-competitive Behavior	
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	There were no cases of legal actions pending or completed during the reporting period regarding anti-competitive behavior and violations of anti-trust and monopoly legislation in which Barry Callebaut has been identified as a litigant.

GRI 400: Social Topics

401	Employment	
401-1	New employee hires and employee turnover	In the reporting period, Barry Callebaut hired 2,292 new employees: Split by age: 838 employees below 30 years old, 1,259 employees between 30-50 years old, 195 employees above 50 years old. Split by gender: 734 female and 1,531 male employees, 27 with no gender indication. Split by region: 408 in Western Europe, 399 in Central and Eastern Europe, 848 in North America, 221 in Latin America, 416 employees in Asia Pacific, Middle East and Africa. For employees turnover see GRI 2-7-e
403	Occupational Health & Safety	
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	Fostering a safe and unique workplace
404	Training and Education	
404-2	Programs for upgrading employee skills and transition assistance programs	This year, our main focus in people development was to enable leaders and employees to thrive through transformation, to implement BC Next Level throughout all levels of the organization, and to build and retain critical functional capabilities. We equipped our leaders to drive cultural and organizational change through operating model workshops, a change management toolkit, and cultural awareness training - particularly with the launch of our Global Business Services (GBS) hub in India. A new, interactive Individual Development Plan (IDP) workbook was launched to support meaningful career conversations and self-driven growth and a global mentoring policy was created to foster growth through traditional, peer, and reverse mentoring. Trained mentors are now available to support career development and knowledge exchange. To strengthen functional capabilities, we launched the Commercial Excellence Learning Academy, reaching 400 Customer Business Development (CBD) colleagues with tailored learning mapped to key roles. This served as a blueprint for further Academies including Digital, Marketing, and more. As part of the Barry Callebaut Operating System (BCOS) we introduced a People & Capability Pillar to standardize global development practices and drive capability building in each of our sites. Finally, the GBS Academy was established to equip our four hubs with the right expertise and mindset for scalable impact. These initiatives reflect our commitment to empowering employees, driving transformation, and building future-ready capabilities across the organization.
405	Diversity and Equal Opportunity	
405-1	Diversity of governance bodies and employees	Board of Directors: 6 male members and 2 female member. 0 member under 30 years old, 1 member between 30-50 years old and 7 members above 50 years old. Executive Committee: 4 male members and 1 female member. 0 member under 30 years old, 1 member between 30-50 years old and 4 members above 50 years old. The Company had 31% female and 69% male employees. 14% of employees are below 30 years old, 64% of employees are between 30-50 years old, 23% of employees are above 50 years old.