

# SUSTAINABILITY REPORT 2024/2025

DO & CO AKTIENGESELLSCHAFT



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## A. SUSTAINABILITY OVERVIEW

### DO & CO SUSTAINABILITY AT A GLANCE

**51%**

of activities EMS certified

**64%**of ingredients locally  
sourcedOver  
**180 Million**

meals served

**52%**of consumed energy from green  
sources**12%**  
**Increase**in total number of employees\*  
\*based on total headcount**20%**  
**EU Taxonomy**  
aligned CAPEX**83%**  
**Increase**  
third party audits**SBTi**targets validated\*  
\*Science Based Targets initiative**47%**

of teams led by women

**40%**  
**Increase**  
in Human Resources KPI  
transparency



OVERVIEW
ENVIRONMENT
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# EMBEDDING SUSTAINABILITY ACROSS DO & CO OPERATIONS

A SNAPSHOT OF KEY INITIATIVES

## SMART DESIGN, SMART IMPACT



In-house design integrates sustainability considerations for airlines (e.g., lighter weight for fuel savings) and events (e.g., durable, reusable for waste reduction).

## RESPONSIBLE CULINARY TRENDS



Development Chef teams innovate menus in response to demand for sustainable, market-relevant options, prioritizing seasonality and local sourcing.

## ESG MEETS INNOVATION



Aligning IT and ESG strategies, the company identifies and standardizes best practices across its operations, driving operational improvements, reducing its environmental impact, and improving social development.

## BUILDING ON STRONG FOUNDATIONS



Globally, the company's units implement Environmental Management Systems and pursue third-party certifications to ensure a credible and transparent approach to its sustainability impact.

## CUTTING OUT WASTE WHERE IT COUNTS



Strategically reducing waste through improved analysis and the removal of single-use plastics. For example, at SAP Garden in Munich, it has eliminated over 85% of single-use food serveware by implementing reusable alternatives.



## B. STATEMENT OF THE CEO



**“AT DO & CO, HOSPITALITY STARTS LONG BEFORE THE GUEST IS SERVED —**

it begins with an absolute passion for our customers reflected in everything we do: from design and sourcing to preparation and execution.”

**ATTILA DOGUDAN,  
CEO AND FOUNDER OF DO & CO**

This year has been one of strong performance, long-term progress, and continued commitment to excellence across every area of our business.

As we cross the 2 billion revenue (EUR) milestone and hit the 8.0% EBIT margin, we do so not just with pride, but with purpose — staying true to the foundational values that have defined DO & CO: quality, people, and innovation.

Sustainability is not a separate initiative at DO & CO. It is central to how we think, how we operate, and right from the start. For 44 years, our unique characteristic has been high-quality ingredients, locally sourced and prepared fresh.

We know that a healthy planet and bringing value to local community underpins the quality and experiences we are proud to deliver. This principle continues to shape our invention, design, sourcing, innovation, and growth, always mindful of future generations. This year, this dedication has led to significant progress in our ESG strategy. We expanded the scope of our business activities under certified environmental management systems and implemented new digital tools to enhance both the quality and efficiency of our data and reporting processes. The roll-out of these systems, and corresponding trainings further increased awareness - at all levels, functions and departments of the company and embedded ESG values in daily work.



## OVERVIEW

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Sustainability continues to shape our processes, mindset, and goals— from reducing emissions to improving well-being and sustainable sourcing.


Our supply chain remains one of our vital strategic assets — built on transparency, ethics, and valued partnerships. It is key to delivering consistent quality while advancing social and environmental responsibility. Our global engagement with local partners allows us to deliver consistent product excellence and advance social and environmental progress.

None of this would be possible without our global team of around 16,000. Their talent, dedication and passion are the true force behind DO & CO's success. We continue to invest in their development and leadership, working together towards continued excellence.

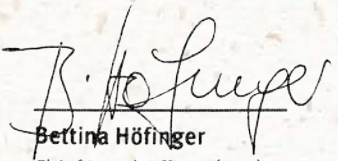
To our employees, partners, customers and shareholders— **THANK YOU.** Your trust and shared commitment have brought us to where we are today. Together, we'll continue to shape a high-quality, sustainable future — with courage, innovation, and care.

  
Attila Dogudan

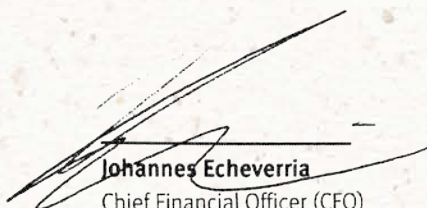
Chairman of the Management Board  
Chief Executive Officer (CEO)

  
Attila Dogudan Jr.

Chief Commercial Officer (CCO)

  
Bettina Höfinger

Chief Legal Officer (CLO)

  
Johannes Echeverria

Chief Financial Officer (CFO)





## DO & CO HISTORY | A SUMMARY OF THE COMPANY TIMELINE

1981	Company Founded, First Restaurant in Vienna	2012	DO & CO partially acquires the largest airline caterer in Ukraine (Kyiv Catering LLC)
1983	Party Services Begin	2012	DO & CO fully acquires the market leader for airline catering in Poland (LOT Catering Sp. z o.o.)
1987	Airline Catering begins with Lauda Air	2014	DO & CO becomes lead caterer for FC Bayern Munich following its acquisition of Arena One GmbH, based in Munich.
1992	First Formula 1 Race: The Hungarian Grand Prix	2016	DO & CO opens its first Asian location: a gourmet kitchen at Seoul's Incheon Airport, in partnership with Sharp Aviation K Inc
1995	First Gourmet Kitchen outside of Austria - Malpensa Airport in Milan, Italy	2021	DO & CO expands across the US, including Delta Air Lines hub kitchens
1998	DO & CO shares listed on the Vienna Stock Exchange	2018	DO & CO London Heathrow becomes one of the largest gourmet kitchens in Europe, launching the partnership with IAG
1999	DO & CO Gourmet Kitchen opens at JFK, New York	2019	Turkish DO & CO opens the worlds largest business class lounges at Istanbul Airport
2000	DO & CO Gourmet Kitchens continue to expand in across Germany	2020	DO & CO's team expands to 11,000 employees
2002	DO & CO addresses environmental impacts in Annual Report	2021	Opening of DO & CO Boutique Hotel in Munich, and two restaurants
2002	DO & CO sets up operations in Barcelona, Spain	2022	FIFA World Cup in Qatar official catering partner
2003	DO & CO acquires K.u.K Hofzuckerbäcker Ch. Demel	2023	DO & CO expands operations in new operations in New York JFK
2004	DO & CO Gourmet Kitchens open in London Heathrow	2024	DO & CO signs 10 year contract extension with Formula 1
2004	Start of the DO & CO and EURO Football collaboration	2024	DO & CO contracted for catering at the new SAP Arena Munich, expanding their sports catering portfolio to basketball and ice-hockey.
2006	Opening of DO & CO Haas House Hotel in Vienna	2025	DO & CO first time above 2 billion euro in revenue end of business year
2006	Established Turkish DO & CO in joint venture		
2011	DO & CO listed at the Istanbul Stock Exchange		

## C. REPORT STRUCTURE AND LIMITATIONS

### [GRI 2-2, GRI 2-3]

This consolidated non-financial statement of DO & CO Aktiengesellschaft (hereinafter referred to as ‘DO & CO’, ‘the company’ or ‘the group’) has been prepared in accordance with Section 267a and 243b of the Austrian Commercial Code (Unternehmensgesetzbuch, UGB) and with reference to the standards of the Global Reporting Initiative (GRI) 2021 for the period from April 1<sup>st</sup> 2024 to March 31<sup>st</sup> 2025 (in the following referred to as ‘fiscal year’, ‘financial year’, ‘reporting period’ or ‘FY 2024/2025’). The scope of consolidation and the reporting period correspond to those of the financial statement.

In the fiscal year, the group continued its intensive preparations for the upcoming disclosure requirements under the Corporate Sustainability Reporting Directive (CSRD). This report has been prepared in accordance with the Austrian Sustainability and Diversity Improvement Act (Nachhaltigkeits- und Diversitätsverbesserungsgesetz, NaDiVeG), as the CSRD has not yet been transposed into Austrian national law and is therefore not mandatory for DO & CO for this fiscal year.

The content of this report is based on DO & CO’s materiality assessment, which is detailed in [chapter K. Materiality Assessment](#). For the purpose of this report, the underlying materiality analysis was reviewed and updated in line with the European Sustainability Reporting Standards (ESRS) using the Double Materiality approach, with only minor additions as outlined in the aforementioned chapter. The thematic priorities have remained unchanged; rewording and summaries have been made to improve clarity.

Looking ahead, the non-financial statement required under the CSRD will be incorporated into the group management report and will no longer be published as a standalone document. Preparations for this transition will continue throughout the upcoming period.

DO & CO is committed to ensuring that reporting remains comprehensive and meets the latest requirements. To reinforce relationships with stakeholders and drive continuous improvement, DO & CO will continue to further refine its sustainability reporting and related processes to enhance precision and accuracy in their disclosures.



## CHANGES IN THE PREPARATION AND PRESENTATION OF NON-FINANCIAL INFORMATION

Compared to the previous year, several developments were made to the preparation and presentation of non-financial information, with the aim of further improving data quality and the overall reliability of sustainability reporting.

The refinement of internal reporting processes marked a key advancement. As part of this effort, two specialized software tools were implemented. One tool supports general Environment, Social and Governance (ESG) reporting and serves as a foundational platform for future reporting under the CSRD. The second tool enables more accurate calculation of group-wide CO<sub>2</sub>- emissions. These tools have significantly improved the granularity and the level of detail with which consumption and emissions data can be collected and presented.

The new methodology for environmental data collection and calculation of emissions enables a more detailed and precise assessment of environmental impacts. It accommodates granular data collection. By incorporating a broader range of data sources and emission factors, the methodology improves the overall reliability of calculations. This refined approach supports a differentiated evaluation of environmental effects across various activities and processes within operations. The increased level of detail provides actionable insights, supporting the identification of targeted sustainability measures and will further support informed decision-making.

To support this development, company-wide training sessions were conducted – starting at the management level and implemented through a structured top-down approach. Thus 100% of on-site management and senior leadership has been trained in ESG matters. Local employees involved in ESG reporting and broader sustainability topics received targeted training. This included both general ESG knowledge and specific reporting instructions, especially in the use of the newly introduced tools.

Where prior-year figures are available, these values have been included for indicative purposes. The aim of including these references is to increase transparency and provide a clearer view of developments over time.

Together, the above mentioned improvements in process and expertise have led to a more precise reporting approach. However, it should be noted that due to these methodological changes, certain data may no longer be directly comparable with previous years. Where this is the case, it has been noted separately in the respective section of this report.

Lastly, the CSRD-oriented structure used in last year's NaDiVeG report has not been retained in this reporting cycle to avoid misleading readers into thinking the following presents a CSRD-report.

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## SCOPE OF CONSOLIDATION

Legal Entity	Country	Ownership %
DO & CO AG	AT	
DO & CO International Investments Ltd.	UK	100 %
DO & CO Airline Catering Ltd.	UK	100 %
DO & Co International Catering Ltd.	UK	100 %
Henry - The Art of Living Ltd.	UK	100 %
DO & CO Airport Hospitality UK Ltd.	UK	100 %
DO & CO Event & Airline Catering Ltd.	UK	100 %
DO & CO Airport Gastronomy Ltd.	UK	100 %
Lasting Impressions Food Co. Ltd.	UK	90 %
DO & CO Cafe UK Ltd	UK	100 %
DO & CO Holdings USA Inc.	USA	100 %
DO & CO New York Catering Inc.	USA	100 %
DO & CO Miami Catering Inc.	USA	100 %
DEMEL New York Inc.	USA	100 %
DO & CO Chicago Catering Inc.	USA	100 %
DO & CO Los Angeles Inc.	USA	100 %
DO & CO New Jersey Catering Inc.	USA	100 %
DO & CO Detroit Inc.	USA	100 %
DO & CO DTW Logistics Inc.	USA	100 %
DO & CO Boston, Inc	USA	100 %
DO & CO Events USA, Inc	USA	100 %
DO & CO Restaurant & Cafe USA Inc.	USA	100 %
Henry Retail Inc.	USA	100 %
NYC Catering Logistics Inc.	USA	100 %
DO & CO JFK Logistics Inc.	USA	100 %
DO & CO (Deutschland) Holding GmbH	DE	100 %
DO & CO Catering München GmbH	DE	100 %
DO & CO Frankfurt GmbH	DE	100 %
DO & CO Berlin GmbH	DE	100 %
DO & CO Lounge GmbH	DE	100 %
DO & CO Gastronomie GmbH	DE	100 %
Arena One Mitarbeiterrestaurants GmbH	DE	100 %
DO & CO München GmbH	DE	100 %

Legal Entity	Country	Ownership %
DO & CO Lounge Deutschland GmbH	DE	100 %
FR freiraum Gastronomie GmbH	DE	100 %
DO & CO Düsseldorf GmbH	DE	100 %
DO & CO Hotel München GmbH	DE	100 %
DO & CO Deutschland Catering GmbH	DE	100 %
DO & CO Istanbul Catering ve Restaurant Hizmetleri Tic. ve San A.S.	TR	100 %
THY DO & CO Ikram Hizmetleri A.S.	TR	50 %
DO & CO Catering-Consult & Beteiligungs GmbH	AT	100 %
K. u. K. Hofzuckerbäcker Ch. Demel's Söhne GmbH	AT	100 %
DO & CO im PLATINUM Restaurantbetriebs GmbH	AT	90 %
Sky Gourmet - airline catering and logistics GmbH	AT	100 %
DO & CO Party-Service & Catering GmbH	AT	100 %
DO & CO Procurement GmbH	AT	100 %
DO & CO Pastry GmbH	AT	100 %
DO & CO Facility Management GmbH	AT	100 %
DO & CO Special Hospitality Services GmbH	AT	100 %
DO & CO Airline Logistics GmbH	AT	100 %
DO & CO Gourmet Kitchen Hot GmbH	AT	100 %
DO & CO Gourmet Kitchen Cold GmbH	AT	100 %
DO & CO - Salzburg Restaurants & Betriebs GmbH	AT	100 %
DO & CO Haas Haus Restaurantbetriebs GmbH	AT	100 %
Henry - the art of living GmbH	AT	100 %
AIOLI Airline Catering Austria GmbH	AT	100 %
DO & CO Airline Catering Austria GmbH	AT	100 %
B & B Betriebsrestaurants GmbH	AT	100 %
Demel Salzburg Café-Restaurant Betriebs GmbH	AT	100 %
DO & CO Albertina GmbH	AT	100 %

Legal Entity	Country	Ownership %
DO & CO Catering & Logistics Austria GmbH	AT	100 %
DO & CO Event Austria GmbH	AT	100 %
Ibrahim Halil Dogudan Gesellschaft m.b.H., Restaurant "Kervansaray"	AT	100 %
DO & CO Airport Hospitality GmbH	AT	100 %
DO & CO Immobilien GmbH	AT	100 %
WASH & GO Logistics GmbH	AT	100 %
DO & CO Real Estate Poland SP. z o.o.	PL	100 %
DO & CO Poland SP. z o.o.	PL	100 %
DO & CO Restauracion y Evantos Holding SL	ES	100 %
DO & CO RESTAURACION ESPAÑA SL	ES	100 %
DO & CO Airline Catering Spain SL	ES	100 %
DO & CO Airport Services & Cleaning Spain, SL	ES	100 %
DO & CO Hospitality Spain, S.L.	ES	100 %
Sharp DO & CO Korea, LLC	KR	50 %
DO & CO Italy S.r.l.	IT	100 %



## D. DO & CO BUSINESS MODEL

[GRI 2-1, GRI 2-6]

DO & CO is a gourmet entertainment company that operates across three core business divisions:

- (1) Airline Catering,**
- (2) International Event Catering, and**
- (3) Restaurants, Lounges & Hotels.**

The company's presence spans over 33 locations operating globally with units in 12 countries, covering 3 continents.

**Airline Catering**, the largest business division, derives 79.2% of the global turnover. DO & CO provides luxury meal services to over 60 prestigious airlines, including Turkish Airlines, British Airways, Iberia, Austrian Airlines, Delta Air Lines, Emirates and Qatar Airways etc., ensuring continual standards of quality and freshness while maintaining close collaboration with their customers.

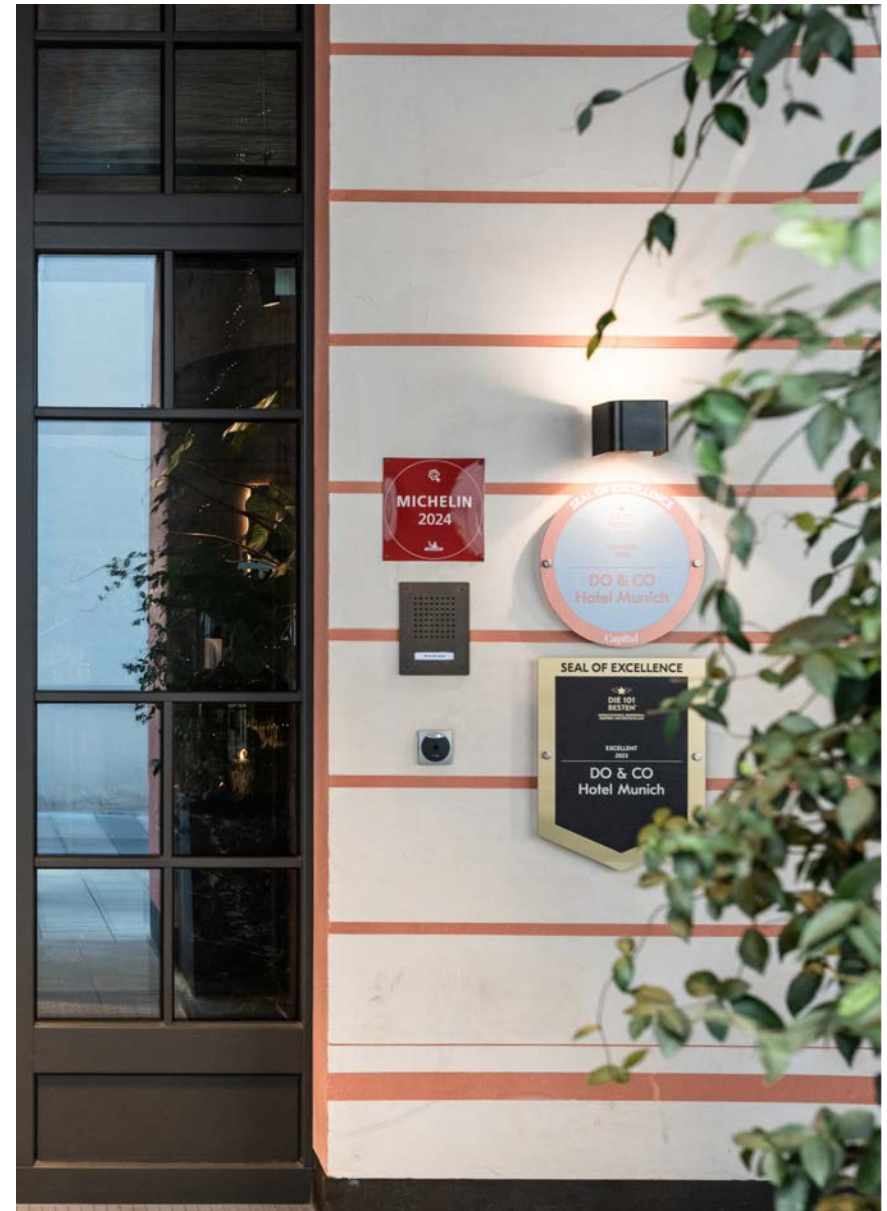
The **International Event Catering** division showcases DO & CO's expertise at major global events, by delivering exquisite culinary experiences especially at 22 Formula 1 Grand Prix races around the globe, UEFA Champions League and European Cup matches as well as the Mutua Madrid Open Tennis Tournament. In Austria, the company (DO & CO Event Austria GmbH) now offers Ecolabel-certified events, serving as a model for sustainable practices suitable for environmentally friendly events across its operations.

In the **Restaurants, Lounges & Hotels** division, DO & CO showcases its culinary excellence through renowned establishments such as its prestigious restaurants, the iconic Demel Café, premium airport lounges, and exclusive hotels. The DO & CO Hotel Munich for example was proudly included in the Michelin Guide 2024, accompanied by the prestigious "Michelin Key" award. Additionally, the hotel was once again honored with the "The 101 Best Hotels in Germany" award. Accomplishments such as these offer transferable insights across all business divisions, rooted in the belief that exceptional hospitality starts with an unwavering attentiveness to the needs and desires of each guest.

Across its business divisions, DO & CO offers a diverse culinary experience, prioritizing fresh, locally sourced ingredients and sustainable practice. They deliver this experience to the customer by leveraging the several high-end brands under the DO & CO portfolio such as DO & CO, Demel, Onyx, Hédiard, Giacomo Milano and Henry. These brands are tailored to adapt to each distinct market segment. This strategic brand diversity enables DO & CO to maintain its status as a global leader in gourmet catering while continuing to deliver a wide range of culinary and dining experiences.

Sustainability is embedded in DO & CO's business practices, with ambitious goals to mitigate its environmental footprint. DO & CO aims for net-zero greenhouse gas emissions by 2040. The focus is on procuring premium products favoring ingredients that are both locally and ethically responsibly sourced. During the creation process, efforts focus on minimizing food waste and developing circular systems — all contributing to an exceptional gourmet dining grounded in sustainable principles.

The company's business model is designed for resilience through diversification, premium positioning, and a commitment to sustainability. Operating on a global platform in diverse hospitality and event divisions, reduces dependency on any single market and balances global exposure with regional expertise. Through longstanding partnerships with major international airlines and active involvement in high-profile global events, DO & CO has built a stable and recurring revenue base. Its premium restaurant and hotel operations further reinforce the strength of the DO & CO brand and its commitment to excellence.





## E. DO & CO STRATEGY

### [GRI 2-1]

At the heart of DO & CO lies a clear purpose: To set global standards in premium hospitality across its divisions — Airline Catering, Event Catering, and Restaurants, Lounges & Hotels. Since its founding in 1981, DO & CO has integrated sustainability into its business philosophy, placing a strong emphasis on fresh, locally sourced ingredients from trusted, long-term partners. In 2001, the company began openly addressing environmental challenges in its financial reporting and proactively implemented measures to reduce its ecological footprint. This awareness shapes a business culture built on strong collaborations, a people-centric workplace, and a commitment to quality with sustainable practices.

DO & CO's strategic approach combines a clear view of market dynamics with a commitment to long-term value creation. Success is measured not only in financial terms, but also how the company contributes to a more sustainable future. By aligning business ambitions with broader environmental and social goals, DO & CO strives to make a meaningful impact across all touchpoints.

As "The Gourmet Entertainment Company" DO & CO is known for delivering tailored experiences marked by the highest quality standards, organic ingredients, and exceptional service.

Grounded in innovation, excellence, and a strong focus on people, DO & CO continues to evolve. Driven by a passion for setting new benchmarks in customer experience, ensuring that sustainable growth goes hand in hand with the development of sustainable practices.

The commitment to sustainability and ethical business shapes the global operations. By integrating environmental stewardship into its core strategy, the company focuses on reducing its carbon footprint through renewable energy adoption, waste reduction, and sustainable packaging innovations. These efforts not only contribute to the climate goals but also reflect a long-term vision of operational, stability, responsibility, and efficiency.

Social responsibility is a core value that underpins DO & CO's commitment to delivering unique customer experiences. Initiatives that celebrate cultural diversity and strengthen employee well-being help create a supportive workplace.

DO & CO adopts a strategic approach to procurement, carefully evaluating which products can be locally sourced in a way that aligns with both quality standards and environmental responsibility. Recognizing that not all local options are inherently more sustainable, each procurement decision considers the full lifecycle impact of ingredients. This process encourages the development of menus built around seasonal and locally available products, enhancing both sustainability and culinary authenticity.

Furthermore, the company takes into account any ethically high-risk products, evaluating their supply chain . This evidence-based approach not only helps reduce the environmental impact but also works towards transparent value chains.

The company established clear, reasonable sustainability targets and is committed to regularly monitoring and reporting its progress to ensure accountability. DO & CO holds itself and its suppliers responsible to rigorous ethical standards, supporting responsible business practices throughout its entire supply chain. This commitment not only drives continuous improvement but also builds trust with stakeholders by demonstrating openness and integrity at every level of operations.





## F. DO & CO BOARD STRUCTURE

[GRI 2-1, GRI 2-9, GRI 2-10, GRI 2-11, GRI 2-12, GRI 2-13, GRI 2-15, GRI 2-17, GRI 2-19, GRI 2-20, GRI 405-1]

DO & CO Aktiengesellschaft is established as a stock listed company under Austrian law and is structured as a two-tier board system consisting of the (i) General Meeting of Shareholders (Hauptversammlung), the (ii) Supervisory Board (Aufsichtsrat) and the (iii) Management Board (Vorstand). According to Austrian law the supervisory board members are elected by the general meeting of shareholders. Whereas the members of the management board are not elected by the general meeting of shareholders, but appointed by the supervisory board.

DO & CO Aktiengesellschaft does not have shares with different voting rights. Hence, all shares carry equal voting rights in accordance with the principle of "one share, one vote".

### THE MANAGEMENT BOARD

The Management Board (in the following also referred to as 'Executive Board', 'Executive Management', 'Senior Management' or 'Senior Leadership') holds responsibility for the strategic and operational management of DO & CO. In this context, it bears accountability for the oversight of the company's organizational structure.

Additionally, it is also responsible for the timely identification and effective management of material business risks. In fulfilling its duties, the Management Board must exercise the care and diligence of conscientious management. Hence, they are subject to comprehensive reporting obligations to the Supervisory Board. This includes, in particular, regular reporting on the course of the business, the company's financial position, any material transactions or deviations from the approved business plan.

## OVERVIEW

## ENVIRONMENT

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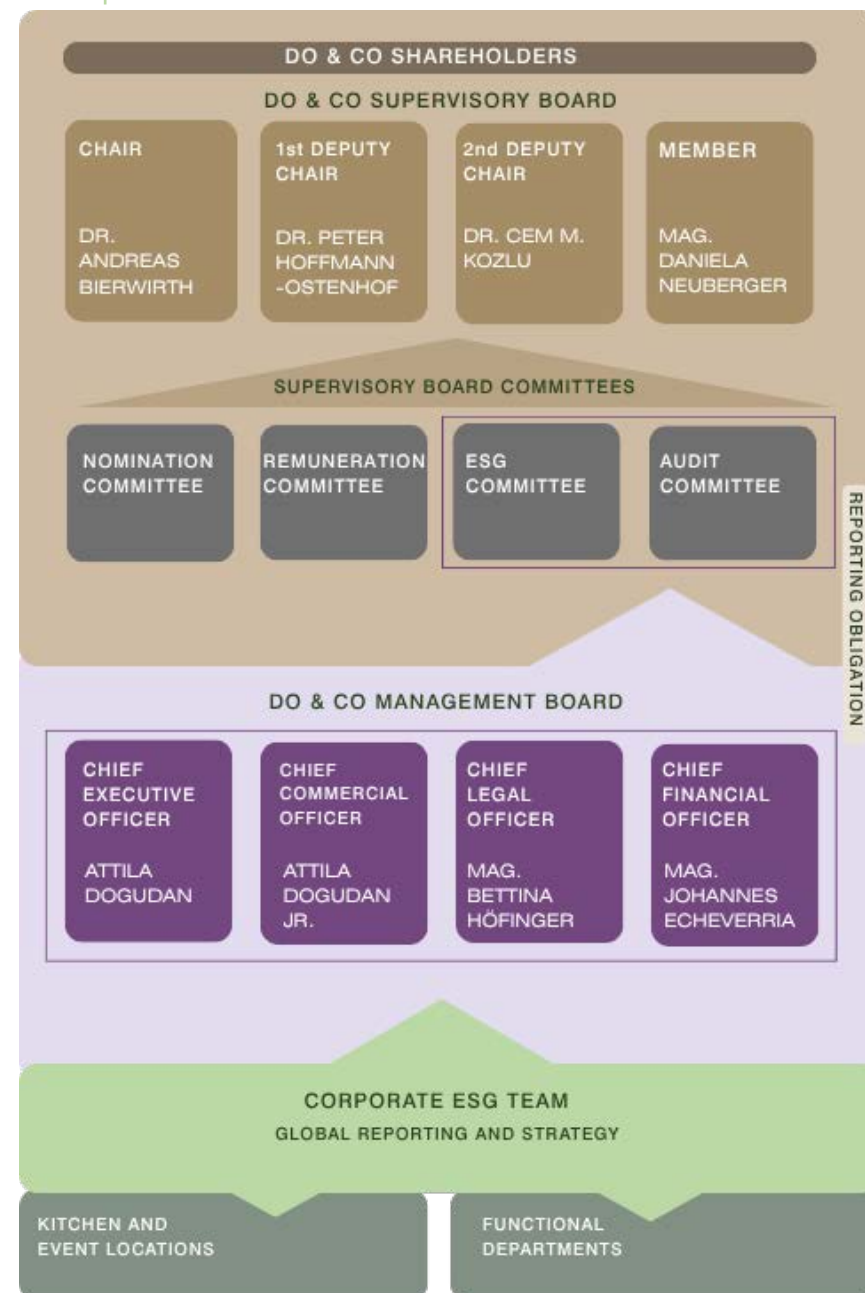
## GOVERNANCE



The Management Board holds oversight and management responsibility for climate-related issues, including climate change risks and climate-related transition risks. Responsibility for climate-related topics is also assigned to specific management-level positions to ensure implementation and accountability across all operational areas. Furthermore, they are tasked with addressing environmental management, specifically water and waste management, within the company's supply chain and guiding sustainable food procurement practices, aligning with DO & CO's broader environmental and social commitments.

The Management Board of DO & CO Aktiengesellschaft is comprised of four members with substantial experience in the field. Each member contributes specialized knowledge and expertise necessary to manage the company's strategic and operational functions effectively:

- Attila Dogudan, Chief Executive Officer (CEO)
- Attila Dogudan Jun., Chief Commercial Officer (CCO)
- Bettina Höfinger, Chief Legal Officer (CLO)
- Johannes Echeverria, Chief Financial Officer (CFO)



## THE SUPERVISORY BOARD

The Supervisory Board fulfills a control and oversight function within DO & CO. Its core responsibilities include monitoring the Management Board's activities. Additionally, the Supervisory Board advises the Management Board on strategic matters and ensures that an adequate risk and compliance management system is established and maintained. Members of the Supervisory Board are obligated to perform their duties with care and diligence, safeguarding the interests of the company and its shareholders.

The Supervisory Board of DO & CO Aktiengesellschaft also consists of four experienced members who bring specialized knowledge and expertise essential for overseeing the company's strategic direction and ensuring effective governance:

- |                                |                                 |
|--------------------------------|---------------------------------|
| • Dr. Andreas Bierwirth,       | Chairman                        |
| • Dr. Peter Hoffmann-Ostenhof, | 1 <sup>st</sup> Deputy Chairman |
| • Dr. Cem Kozlu,               | 2 <sup>nd</sup> Deputy Chairman |
| • Mag. Daniela Neuberger,      | Member                          |

These supervisory board members were elected by the shareholders at the General Meeting of Shareholders. It is imperative that a Supervisory Board member possesses the requisite professional and personal qualifications to fulfil the necessary tasks.

Section 87 Austrian Stock Corporation Act (Aktiengesetz) requires that appointments to the Supervisory Board consider the professional and personal qualifications of the potential supervisory board member. Also, the Austrian Corporate Governance Code (Österreichischer Corporate Governance Kodex, ÖCGK) stipulates that members of the supervisory board collectively possess the necessary qualifications, expertise and experience to effectively fulfill their oversight role. The current members of the Supervisory Board possess the skills and expertise relevant to the company's industry and their respective areas of specialization. Within the scope of its duties of care in performing its tasks, the Supervisory Board may engage external advisors without requiring the approval of the Management Board. Further information with respect to the Board's role can be found in the Corporate Governance Report published on the company's homepage.



## THE INDEPENDENCE OF THE BODIES

DO & CO as a stock listed company adheres the ÖCGK which includes provisions regarding the internal rules of procedures and the independence of supervisory board members. Independence is assessed based on specific criteria such as the absence of close business or personal relationships with the company or its Senior Management. In general, the members of the Supervisory Board are considered independent, as no business or personal relationships exist with the company or the Management Board that could give rise to a material conflict of interest or influence the conduct of the members. However, it is noted that the first deputy chairman of the Supervisory Board, Dr. Peter HOFFMANN-OSTENHOF is a member of the Management Board of the Attila Dogudan Private Foundation (Attila Dogudan Privatstiftung) which is a shareholder of DO & CO Aktiengesellschaft.

The prescribed requirements are consistently adhered to: None of the Supervisory Board members have served as a member of the Management Board or as an executive employee of the company or its subsidiaries in the past five years. Likewise, no material business relationships have existed between the Supervisory Board members and the company or its subsidiaries in the past year. This also applies to interests in third parties that could potentially lead to conflicts of interest. Furthermore, there are no overlapping roles between Management Board and Supervisory Board positions in other companies that could result in conflicts of interest.

## THE SUPERVISORY BOARD COMMITTEES

As shown on page 18, the Supervisory Board has established four Supervisory Board Committees (i) the Audit Committee, (ii) the ESG Committee, (iii) the Remuneration Committee and (iv) the Nomination Committee.

The Audit Committee's duties include supervising the accounting process and monitoring the effectiveness of the Company's internal control, internal audit and risk management systems. Moreover, it includes supervising the audit of the separate financial statements and the consolidated financial statements as well as investigating and monitoring the auditor's (group auditor's) independence, especially with regard to additional services rendered for the audited company.

The ESG Committee is responsible for monitoring and reviewing environmental, social and governance matters. The Management Board reports towards the ESG Committee on ESG matters which is represented by two Supervisory Board members. During the 2024/2025 financial year, the ESG Committee convened two meetings to evaluate the legal frameworks, status and objectives of DO & CO.

The Remuneration Committee is responsible for determining in alignment with the remuneration policy the remuneration of individual Management Board members. Its main tasks include evaluating and approving compensation structures, ensuring alignment with the company's long-term strategy, and reviewing performance-related pay components.

## OVERVIEW

## ENVIRONMENT

## SOCIAL

## GOVERNANCE



The Nomination Committee is responsible for submitting proposals to the Supervisory Board for filling vacancies on the Management Board and for dealing with succession planning issues. The Nomination Committee is also responsible for submitting proposals to the general meeting of shareholders for filling vacancies on the Supervisory Board. It ensures a structured and transparent selection process, considering criteria such as professional qualifications, diversity, and independence. The committee plays a key role in succession planning and helps safeguard the company's long-term leadership stability and governance standards.

### THE GLOBAL SUSTAINABILITY TEAM

The Global Sustainability Team is responsible for the operationalization of DO & CO's sustainability commitments. This includes creating and managing the Group's ESG strategy and its implementation to achieve the established goals. The Sustainability Team reports directly to the Management Board and support the local units on ESG topics to achieve DO & CO's targets.

### LOCAL DEPARTMENTS / FUNCTIONAL DEPARTMENT

Appointed department leads or functional leads are responsible for reporting the results of their operations, activities and projects. This includes coordinating with cross-functional teams to ensure consistency in data and alignment with group-wide standards. They are also expected to tailor their strategies to local requirements while maintaining coherence with the company's overarching objectives and compliance framework.

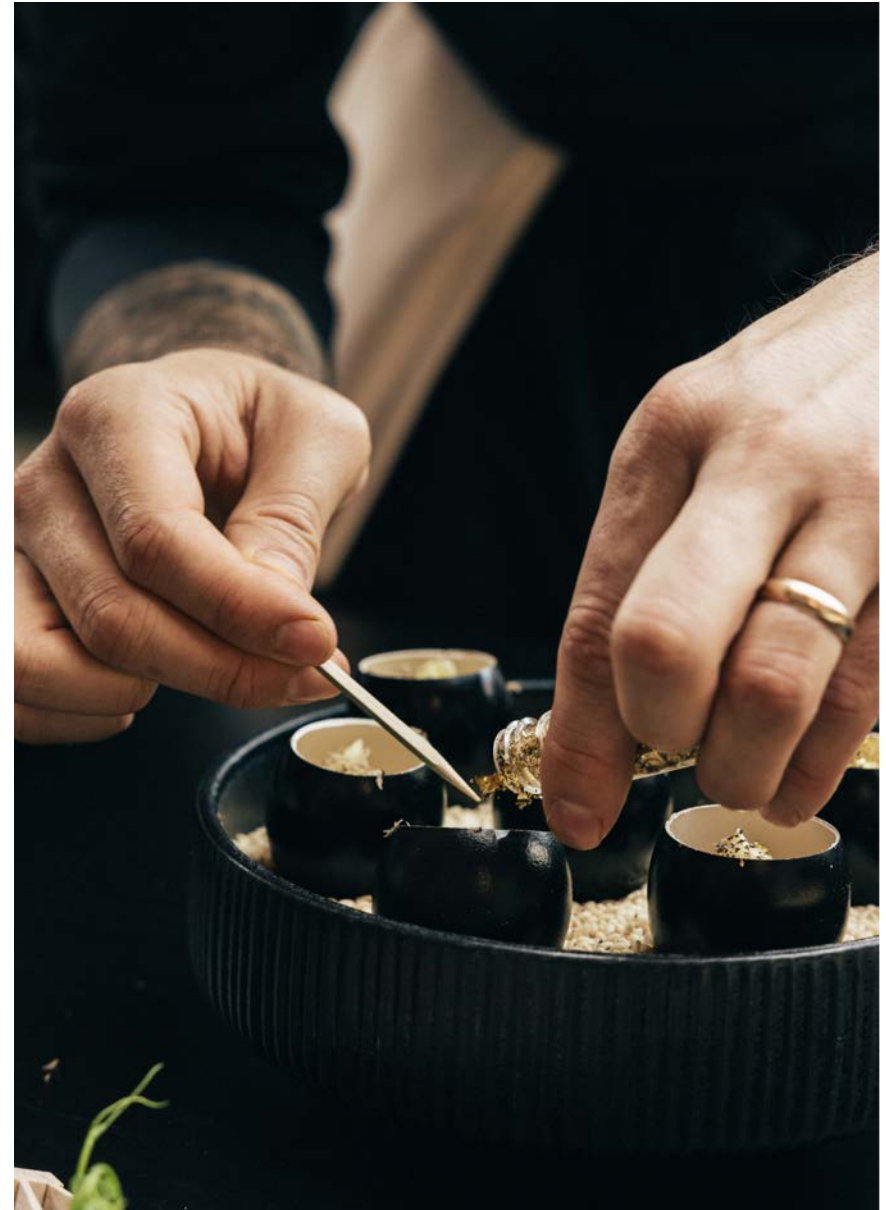
COMPOSITION OF BOARD MEMBERS	FY 2024/2025
Number of Management Board Members	<b>4</b>
Thereof Female	25.0 %
Thereof Male	75.0 %
Number of Supervisory Board Members	<b>4</b>
Thereof Female	25.0 %
Thereof Male	75.0 %

Table 1 - Composition of board members

## REMUNERATION

The Supervisory Board and its Remuneration Committee are responsible for mapping out and developing the remuneration policy as well as specific remuneration practices. Competitive remuneration in line with the market serves as an incentive to reach long-term strategic goals and sustainably improve the business's success. Moreover, the remuneration structure takes into account the specific challenges that the economic environment is currently posing. Remuneration received by the Management Board consists of **variable**, performance-linked components, with **fixed** remuneration.

DO & CO Aktiengesellschaft strives to achieve long-term sustainable growth. Variable bonuses for both the financial and non-financial performance are intended to inspire the members of the Management Board to actively shape and implement the company's strategy. Further details regarding the remuneration of the Management Board and variable components, including non-financial aspects, can be found in the Remuneration Report published on the company's homepage.





## G. SUSTAINABILITY ORIENTED MANAGEMENT APPROACH

[GRI 2-22]

DO & CO adheres to the principles of customer focus, innovation, excellence, quality, and long-term profitability, which guide all significant business decisions. Sustainability has been a core value since the company's founding in 1981, with an early focus on sourcing fresh and local products from trusted suppliers. As early as 2001, DO & CO began formally addressing environmental challenges in its financial disclosures and took proactive steps to reduce its environmental footprint.

To manage sustainability effectively, DO & CO has integrated environmental and social considerations into its core business processes - including Procurement, Quality Assurance, Supply chain, Human Resources (HR), and Industrial Design.

The company conducts a comprehensive materiality assessment to systematically identify and prioritize its most significant areas of impact. Key focus areas emerging from this assessment include climate action, responsible sourcing, diversity and inclusion, and the reduction of food waste. For each of these priority topics, the company has established well-defined objectives, measurable performance indicators, and robust control mechanisms. These measures are designed to ensure alignment with strategic sustainability goals and to drive continuous improvement. Performance and progress are monitored on an ongoing basis through a combination of internal dashboards, periodic audits, and independent third-party evaluations, enabling the company to maintain transparency, accountability, and responsiveness to emerging risks and opportunities.

In the fiscal year 2024/2025, DO & CO has intensified its efforts by enhancing the collection of ESG data and reporting processes. Stakeholders — including customers, employees, and suppliers — are actively engaged through structured dialogue formats and regular assessments.

DO & CO adheres to internationally recognized sustainability and rating frameworks to guide its assessments and reporting practices. These include the Global Reporting Initiative (GRI), Carbon Disclosure Project (CDP), Science Based Targets initiative (SBTi), Morgan Stanley Capital International (MSCI) ESG Ratings, Sustainalytics, Institutional Shareholder Services (ISS), London Stock Exchange Group (LSEG) sustainability standards, Corporate Sustainability Assessment by S&P Global (CSA-SP), EcoVadis, the Austrian Ecolabel for Green Meetings and Events (DO & CO Event Austria GmbH), as well as the ISO 14001 environmental management standard.

## H. SUPPLY CHAIN SUSTAINABILITY

[GRI 308-2, GRI 414-2]

DO & CO aims to positively impact the environment and people throughout its supply chain, aligning with principles of sustainability – meeting present needs without compromising the ability of future generations to meet their own. The supply chain is safe and secure, built on ethical sourcing practices that uphold human rights, fair labor, and environmental stewardship. Resulting from its crucial nature, it enables DO & CO to consistently deliver on its promise of conscious gourmet entertainment that customers have come to expect.

To achieve this, DO & CO actively engages its suppliers on ESG topics, ensuring that products and services are sourced from those who meet compliance standards for fair and sustainable practices. Where suppliers fall short, DO & CO collaborates to establish a roadmap towards achieving these standards, demonstrating a commitment to continuous improvement and the establishment of an ethical and sustainable supply chain.

Furthermore, DO & CO takes decisive action against any identified unsustainable practices within its network, reinforcing its dedication to responsible sourcing and long-term value creation for all stakeholders.

### KEY GOALS

- **DEFORESTATION- AND CONVERSION-FREE SUPPLY CHAINS:** No deforestation or ecosystem conversion-free for key ingredients globally by 2030, and alignment with the EU Deforestation Regulation (EUDR).
- **ANIMAL WELFARE:** Sourcing of animal products in compliance with recognized welfare standards.
- **CAGE-FREE EGGS:** Global phase out of caged eggs (shell, liquid, and processed) across all its kitchens by 2030.
- **LOCAL SOURCING:** 70% locally sourced ingredients by 2030 with defined diversity targets.
- **ANTIBIOTIC USE:** Ensure that routine antibiotic use for growth promotion or disease prevention is not used in poultry, beef, pork, fish, and seafood by 2030.

## KEY AREAS OF FOCUS

### ANIMAL WELFARE

DO & CO is committed to the ethical and humane treatment of animals used for food production. This includes adhering to the Farm Animal Welfare Committee's Five Freedoms, which ensure animals are free from thirst, hunger, discomfort, pain, injury, disease, fear, and distress, and can express normal behavior. Specific targets include phasing out caged eggs globally by 2030, meeting the European Chicken Commitment (ECC) and the Better Chicken Commitment (BCC), and ensuring humane practices for fish and seafood.

### ETHICAL SOURCING

DO & CO aims to source responsibly, and ethically ensuring respect for human rights and environmental laws throughout its supply chain. This involves incorporating sustainable priorities into contracts, engaging suppliers to comply with the DO & CO Sustainable Sourcing Policy, and taking swift action against illegal, unethical, or unsustainable practices.

### SUSTAINABLE FISH AND SEAFOOD

DO & CO is dedicated to sustainable sourcing of fish and seafood. This includes minimizing handling stress, ensuring humane farming practices, and prohibiting harmful fishing methods. The company commits to discontinuing the purchase of vulnerable, endangered, or critically endangered species by 2025 and ensuring all fish and seafood are legally caught and meet stringent environmental, social, and governance criteria.

### TOWARDS ZERO NET DEFORESTATION

DO & CO commits to achieving no deforestation or peatland loss for selected priority ingredients by 2030 and making its global supply chain deforestation and peatland conversion-free in line with the EUDR, across all locations in the European Union (EU). This involves implementing thorough due diligence processes for traceability and compliance.

### REGENERATIVE AGRICULTURE

DO & CO promotes regenerative agriculture by engaging suppliers to eliminate soy for animal feed in deforestation-risk regions and developing deforestation and peatland conversion-free targets for soy by 2025. The company encourages sustainable feed sourcing, responsible manure management, and the reduction of greenhouse gas emissions across the supply chain.

Implementation will involve the following: (i) Management Board oversight, (ii) Purchasing Department sourcing and audits, (iii) staff training, (iv) assessment of the applicable regulations and frameworks through the Global Sustainability Team and, Legal Department compliance.

### POLICIES

The DO & CO Sustainable Sourcing Policy standardizes how the company responsibly, ethically, and inclusively buys goods from all direct and indirect suppliers. This commitment is formalized through the Supplier Code of Conduct, which outlines the companies expectations for ethical, environmental, and social responsibility across the supply chain.



## ACTIONS

## CACAO SUPPLIERS

DO & CO can confirm that its largest chocolate supplier is a member of Cocoa Horizons. This program operates in key cocoa-growing areas across seven countries, working with cocoa farming communities to ensure that their supply chain helps bring all Cocoa Horizons farmers above the poverty line. It also ensures that communities are covered by Human Rights Due Diligence and remediates identified child labor cases. Additionally, Cocoa Horizons commits to being deforestation-free by 2025.

## CAGE FREE EGG COMMITMENT

DO & CO is committed to phasing out caged eggs (shell, liquid, and processed) across all kitchens globally by 2030. Fully switching to cage-free eggs in the US is currently challenged by egg shortages. DO & CO is closely monitoring the situation. As of today, 41.2% of the sites are using 100% cage free eggs, 25.0% are using above 50% cage free. The remaining sites are continuously assessing market availability to make the switch as soon as possible.



## CORPORATE SUSTAINABILITY DUE DILIGENCE DIRECTIVE (CSDDD) COMMODITIES

DO & CO has begun collecting CSDDD commodities and is working to track and secure the appropriate groups, in addition to EUDR commodities.

## CUSTOMERS' SUPPLY CHAIN

DO & CO submits to the following frameworks, which are shared directly with customers using these platforms: **Sedex, Ecovadis and CDP**<sup>1</sup>.

## AUSTRIAN ECOLABEL EVENTS

In order to receive the Austrian Ecolabel license suppliers of DO & CO must adhere to environmental management systems frameworks such as Eco-Management and Audit Scheme (EMAS), ISO14001, and hold Ecolabel certificates.



<sup>1</sup> Other rating agency performances can be requested by customers, see list on page 23.

## I. MATERIALITY ASSESSMENT

[GRI 3-1, GRI 3-2, GRI 3-3]

This report is based on a comprehensive assessment of key topics related to ESG factors. Central to the effectiveness and accuracy of this risk analysis is the active involvement of both internal and external stakeholders. Engaging internal stakeholders ensures that the company's internal perspectives, operational insights, and governance structures are thoroughly considered. Equally important is the input from external stakeholders, whose views and concerns provide a broader understanding of potential ESG risks and opportunities.

The collaborative approach allows for a more holistic evaluation, helping to identify relevant risks, prioritize material topics, and develop comprehensive strategies that align with stakeholder expectations and regulatory requirements. This inclusive process not only strengthens risk mitigation but also enhances transparency, and long-term value creation for the organization.

The initial materiality analysis encompasses two distinct levels of assessment. At its core is the materiality assessment that already served as the basis for the Sustainability Report 2023/2024. In preparation for the implementation of the CSRD, a Double Materiality Analysis was also conducted. As this assessment has not yet undergone a mandatory audit finalized, its results could not be fully incorporated into the report.

Nevertheless, it would not be appropriate to disregard the insights gained entirely.

In this context, the findings of the previous materiality analysis were utilized and supplemented with, and appropriately adjusted by, the key elements of the Double Materiality Analysis.

The foundational materiality assessment undergoes an annual review and is adjusted accordingly. Altogether, the company places particular emphasis on a structured enterprise risk management process that systematically integrates ESG aspects, enabling the early identification of regulatory developments and the proactive implementation of preventive and adaptive measures.

### INITIAL MATERIALITY ASSESSMENT

The process to prepare and assess ESG issues commenced with the development a survey intended to identify the key aspects of sustainability within the company. The questions were elaborated after a comprehensive analysis of standards, evaluation of industry-specific issues, and benchmarking. External stakeholders as well as internal experts (together - stakeholders) experts from various business departments such as the General Management, Information Technology (IT), Procurement etc. were invited to take part in the survey and share their views. Both internal and external stakeholders were chosen carefully, considering their significance to the company and their depth of insight into the business and its challenges. This selection ensures

that both internal and external perspectives are reflected, adding value to the decision-making and strategic direction.

The key issues identified were elaborated and documented throughout these surveys. Participants were asked to consider the company's environmental impact, the resulting consequences, and the financial impact associated with these risks or opportunities. The analysis included all relevant aspects, contemplated from both qualitative and quantitative perspectives.

### UPDATE VIA THE DOUBLE MATERIALITY ASSESSMENT

As part of the Double Materiality Assessment, internal stakeholders including members of the Senior Leadership Team, were first consulted. Based on their input, key topics relevant under the CSRD framework were identified.

Subsequently, a selection of internal and external stakeholders was made to gather perspectives from both viewpoints. In selecting internal stakeholders, particular attention was paid to ensuring representation across all corporate departments and geographical regions. More than ten departments participated in the process, and geographic coverage was structured across four distinct regions.

Stakeholders were asked not only to provide assessments of the specific topics but also to differentiate their evaluations into short-, medium-, and long-term impacts. Additionally, quantitative assessments were carried out regarding the scale and scope, likelihood, and potential for mitigation of each issue. This process was carried out both from an impact perspective and a financial

materiality perspective. Following the assessment, materiality thresholds were defined. Based on the thresholds a line was drawn to define the material topics.

In the next step, the key topics identified through the Double Materiality Analysis were compared with the current set of material topics. Topics that had not previously been included were for this year's report. Based on this review, the following topics were newly incorporated:

- Substances of Concern (reference to the list of material topics, nr. 7)
- Corporate Culture and Management Accountability Concern (reference to the list of material topics, nr. 24)
- Grievance Mechanisms Concern (reference to the list of material topics, nr. 31)

In addition, Biodiversity (Concern (reference to the list of material topics, nr. 9) and Taxation and Financial Transparency (Concern (reference to the list of material topics, nr. 29) have now been classified as material topics. Conversely, *Anti-Competitive Conduct* has, due to the updated scaling, been reclassified as non-material. This reflects a strategic shift in focus and risk prioritization, while continuing to acknowledge the importance of and adherence to anti-competition laws as an integral part of the company's compliance.



## OVERALL ESG-RISK MANAGEMENT

The evaluation of ESG risks represents a key component of DO & CO's corporate strategy. Stakeholder expectations regarding sustainability continue to rise. Among the financial challenges related to climate risks are cost increases resulting from ongoing regulatory changes, particularly considering the applicability of various regulations due to the company's dual listing at the Vienna and Istanbul stock exchange and global business activities.

Additionally, there is a heightened focus on compliance with national and international reporting standards as well as on fulfilling due diligence obligations along the supply chain. Breaches in these areas could lead to financial sanctions and a loss of trust among investors, business partners, and other stakeholders. Climate-related extreme weather events pose a risk to the stability of supply chains, potentially disrupting access to essential raw materials and complicating compliance with regional or customer-specific requirements.

Inadequate emission reductions and energy-inefficient processes may result in significantly higher operating costs. Moreover, failure to meet publicly communicated ESG targets could damage the company's reputation. Insufficient environmental management, particularly where contractually agreed, could also adversely affect existing contractual relationships.

In the short and medium term, these risks may directly impact revenue, costs, financial position, and cash flow. In the long term, they might influence access to financing and capital costs, as investors and lenders increasingly take ESG criteria into account.

Against this backdrop, the company places particular emphasis on a structured risk management approach that systematically incorporates ESG factors. Regulatory developments are continuously monitored and assessed to identify potential challenges in the areas of environment, social, and governance at an early stage, enabling the company to develop and implement appropriate preventive and adaptive measures.

## RESULTS OF THE MATERIALITY ASSESSMENT

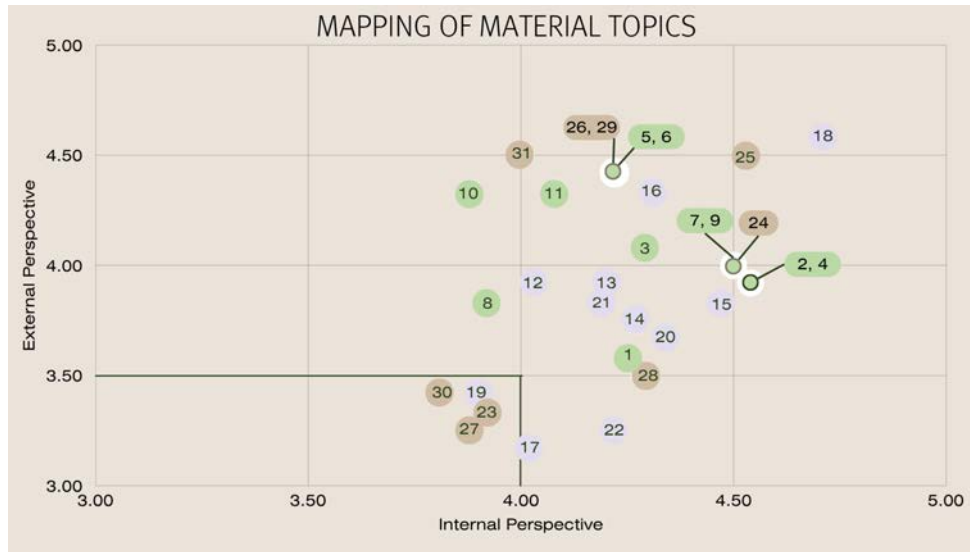


Image 1 - Mapping of material topics

	TOPICS	MATERIALITY
T1	Climate change	Yes
T2	Energy consumption	Yes
T3	Transport emissions	Yes
T4	Emissions in the value chain	Yes
T5	Packaging waste	Yes
T6	Food waste	Yes
T7	Substances of concern	Yes
T8	Water consumption	Yes
T9	Biodiversity	Yes
T10	Environmentally friendly sourcing	Yes
T11	Sustainable packaging	Yes
T12	Labor practices	Yes
T13	Occupational health and safety in own workforce	Yes
T14	Diversity	Yes
T15	Training and development of own workforce	Yes
T16	Socially responsible sourcing	Yes
T17	Indirect economic impact and local presence	Yes
T18	Food safety	Yes
T19	Security of guests	No
T20	Healthy diet	Yes
T21	Product labelling	Yes
T22	Diverse and inclusive meals	Yes
T23	Soft and hard impacts of events	No
T24	Corporate Culture and Management Accountability	Yes
T25	Compliance with environmental law	Yes
T26	Anti-corruption	Yes
T27	Anti-competitive conduct	No
T28	Data security and protection	Yes
T29	Taxation and Financial Transparency	Yes
T30	Expenses and investments for environmental protection	No
T31	Grievance mechanisms	Yes

## J. DO &amp; CO ESG GOALS

## ENVIRONMENTAL

EMISSIONS	WASTE & CIRCULARITY	SUSTAINABLE SOURCING
<b>EXCEEDING</b> TA 1) 40% of activities aligned with environmental management systems by 2025, 70% by 2030		TA 10) Source 70% locally by 2030
TA 2) Net Zero by 2040	<b>EXCEEDING</b> TA 6) Enhance our proprietary waste management solution's operational efficiency	
TA 3) Fully renewable electricity in EU, UK & TÜRKIYE by 2030	TA 7) No food waste to landfilling by 2030	TA 11) Audits to fully cover supply chain by 2030
TA 4) Phase out fossil fueled vehicles in new purchases by 2030* *Where feasible	TA 8) No single-use plastic in our operations by 2030* *Where feasible within regulatory limits	
TA 5) Monitoring and modelling to determine our demand for fresh water	TA 9) Develop paperless processes	TA 12) Source meat/egg products only from crate-free producers by 2030

## SOCIAL

CUSTOMER NUTRITION & WELLBEING	EMPLOYEE DEVELOPMENT & ENGAGEMENT
<b>EXCEEDING</b> TA 13) Continue to excel across all food safety audits	<b>EXCEEDING</b> TA 17) 100% of on-site management & senior leaders ESG trained by 2025
TA 14) Share of plantbased meals at 33% by 2025	TA 18) Monitor closely, investigate and report on discrimination
<b>EXCEEDING</b> TA 15) Collaborate with customers to develop sustainable and responsible menu options	<b>EXCEEDING</b> TA 19) Increase learning and development opportunities through the DO & CO Academy by 2030
TA 16) Extend allergy control to all our meals by 2025	TA 20) Transparency of all HR-related processes

## GOVERNANCE

DIVERSITY, INCLUSION & EQUITY
TA 21) Zero tolerance policy on discrimination, modern slavery, and child labour cases
TA 22) Achieve gender balance in management positions by 2030
TA 23) Recruit a representative share of minorities within the countries where we operate by 2030
TA 24) Ensure gender paygap parity
TA 25) 100% of recruiters having undertaken non-discrimination training by 2025

TA\* Target Number

EXCEEDING



## K. MAPPING: MATERIAL TOPICS, GRI AND SDG

MATERIAL TOPIC (MATERIALITY: YES)	LOCATION REFERENCE	GRI	SDG
Climate change	I.Environment - 1. Climate Change	305-1, 305-2, 305-3, 305-4, 305-5	SDG 6 SDG 7 SDG 9 SDG 12 SDG 13 SDG 14 SDG 15
Energy consumption	I.Environment - 1. Climate Change	302-1, 302-3, 302-4	
Transport emissions	I.Environment - 1. Climate Change	302-1, 302-3, 302-4	
Emissions in the value chain	I.Environment - 1. Climate Change	302-1, 302-3, 302-4	
Packaging waste	I.Environment - 2. Pollution - 2.1. Waste Management, 5. Circular Economy - 5.2. Sustainable Packaging	306-1, 306-2, 306-3, 306-4, 306-5	
Food Waste	I.Environment - 5. Circular Economy - 5.1. Resource Utilization	301-3	
Substances of concern	I.Environment - 2. Pollution - 2.1. Waste Management	306-1, 306-2, 306-3, 306-4, 306-5	
Water consumption	I.Environment - 3. Water	303-1, 303-2, 303-3, 303-4, 303-5	
Biodiversity	I.Environment - 4. Biodiversity	304-2	
Environmentally friendly sourcing	I.Environment - 4. Biodiversity - 4.2. Environmentally Friendly Sourcing	304-2	
Sustainable packaging	I.Environment - 2. Pollution - 2.1. Waste Management, 5. Circular Economy - 5.2. Sustainable Packaging	306-1, 306-2, 306-3, 306-4, 306-5	
Labor practices	II.Social - 7. Own Workforce - 7.2. Labor Practices	401-1, 401-3	SDG 1 SDG 2 SDG 3 SDG 4 SDG 5 SDG 8 SDG 10 SDG 12 SDG 16
Occupational health and safety in own workforce	II.Social - 7. Own Workforce - 7.4. Occupational Health and Safety	403-1, 403-2, 403-3, 403-4, 403-5, 403-9	
Diversity	II.Social - 7. Own Workforce - 7.5. Diversity and Inclusion	405-1	
Training and development of own workforce	II.Social - 7. Own Workforce - 7.6. Training and Development	404-1, 404-2	
Socially responsible sourcing	II.Social - 8. Workers in the Value Chain - 8.1. Human Rights, 8.2. Socially Sustainable Sourcing	408-1, 409-1, 414-2	
Indirect economic impact and local presence	II.Social - 9. Communities - 9.2. Economic Impact and Local Presence	203-2, 413-1	
Food safety	II.Social - 10. End Users - 10.2. Food Safety: Elimination and Prevention of Negative Effects	416-1	
Healthy diet	II.Social - 10. End Users - 10.3. Healthy Diet: Elimination and Prevention of Negative Effects	416-1	
Product labelling	II.Social - 10. End Users - 10.4. Inclusive Meals and Diversity	417-1	
Diverse and inclusive meals	II.Social - 10. End Users - 10.4. Inclusive Meals and Diversity	417-1	
Corporate Culture and Management Accountability	III.Governance - 11. Corporate Culture and Management Accountability	2-23, 2-24	SDG 8 SDG 10 SDG 12 SDG 16 SDG 17
Compliance with environmental law	III.Governance - 16. Compliance with Environmental Law	2-27	
Anti-corruption	III.Governance - 13. Prevention of Corruption and Bribery	205-1, 205-2, 205-3	
Data security and protection	III.Governance - 15. Data Security and Protection	418-1	
Taxation and Financial Transparency	III.Governance - 14. Taxation and Financial Transparency	207-1, 207-2, 207-3	
Grievance mechanisms	III.Governance - 12. Grievance Mechanisms	2-25, 2-26	

# I. ENVIRONMENT



**TURKISH DO & CO FLYING CHEFS SERVING RESTAURANT QUALITY AT 35,000 FEET**

# 1.CLIMATE CHANGE

[GRI 305-1, GRI 305-2, GRI 305-3, GRI 305-4, GRI 305-5]

## 1.1.CLIMATE CHANGE MITIGATION

DO & CO recognizes the complex and critical connection between food systems and the planet's health. The company also acknowledges the risks that climate change poses to its business and is actively pursuing opportunities that support both business resilience and environmental sustainability—extending quality without compromising the planet.

Understanding that greenhouse gas (GHG) emissions are a primary driver of climate change, DO & CO is committed to reducing emissions as an essential part of ensuring long-term operational strength. The company has joined the Science Based Targets initiative (SBTi) and developed science-based targets to guide emission reductions across its operations and supply chain.

With a focus on direct and indirect emissions, especially those linked to food production, DO & CO is investing in robust data collection systems and adopting internationally recognized frameworks. These efforts are laying a solid foundation for future progress, continuous improvement, and strategic changes in operations.

### 1.1.1.GOVERNANCE AND STRATEGY

The link between human-induced emissions and climate impacts has been declared unequivocal by the scientific community. The company supports the goals of the 2016 Paris Agreement to limit global temperature rise to 1.5°C. In 2023, DO & CO joined the Science Based Targets initiatives (SBTi) to set clear, science-based targets to cut its GHG emissions which have been approved in 2024.

To support the effective implementation of these targets, DO & CO has taken steps to improve the accuracy and transparency of its GHG emissions accounting. Two new software solutions have been deployed, to ensure better data collection and to enable a more granular and comprehensive reporting across Scope 1, 2, and 3 emissions (including those related to Forest, Land and Agriculture, FLAG, and the CSDDD. This upgrade enabled the company to more effectively identify emissions hotspots and track progress toward reduction targets, while also improving the integration of climate metrics into decision-making processes.

Climate-related disclosures, have been aligned with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), leading to improved transparency, accountability, and strategic clarity.



To mitigate its climate impact, DO & CO is implementing an integrated strategy that combines technology, management systems, and certified practices across its operations. Central to this approach are Environmental Management Systems (EMS), Building Management Systems (BMS), and Transport Management Systems (TMS), which together enable the company to monitor energy use, manage emissions, and improve overall resource efficiency, from site-level operations to logistics.

Complementing these systems, the company incorporates environmental certifications such as the Austrian Ecolabel license<sup>2</sup>. The Austrian Ecolabel provides an environmental management framework that supports the measurement, monitoring, and continuous improvement of an event's environmental impact. This is further reinforced by climate-conscious food practices, such as minimizing food waste, prioritizing organic, seasonal, and local ingredients, and using “Fair Trade”-certified products when local or seasonal options are not available. The label also promotes the provision of offering lower-carbon menu options.

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<sup>2</sup> Ecolabel License is awarded to DO & CO Event Austria GmbH

### 1.1.2. IMPACTS

While DO & CO is dedicated to ambitious climate change mitigation strategies, the company also recognizes that certain actions to reduce its carbon footprint can present unintended consequences if not carefully managed. For example, transitioning to lower-emission agricultural sourcing may have negative impacts on local economies or biodiversity if not approached with a comprehensive understanding of the entire supply chain.

A significant challenge lies in Scope 3 emissions, which represent the largest portion of DO & CO's total carbon footprint. Many suppliers across the industry have yet to adopt sustainable practices due to limited technical or financial resources. This makes upstream decarbonization complex but essential in the company's broader effort to mitigate climate change.

Efforts to reduce food waste can also present trade-offs. For example, extending the shelf life of perishable products might increase reliance on packaging materials unless carefully balanced with the use of sustainable packaging solutions.

These potential impacts, may undermine climate goals and pose operational risks as environmental regulations tighten and consumer expectations and requirements continue to evolve. Climate change effects can be seen in DO & CO's supply chain, operations, and financial performance. To mitigate these challenges, DO & CO prioritizes local and seasonal sourcing to reduce transportation emissions and enhance community resilience.



At the same time, shifting consumer demand for sustainable products presents a strategic opportunity. By investing in renewable energy, waste reduction initiatives, and eco-friendly packaging, DO & CO aims to attract environmentally conscious customers and reinforce its market position while supporting global decarbonization efforts.

### 1.2.CLIMATE CHANGE ADAPTATION

Climate change is resulting in increasingly frequent and severe physical impacts, including rising temperatures, extreme weather events, and shifting precipitation patterns. These changes pose material risks to operations, assets, supply chains, and communities. In response, adaptation has become a critical component of long-term risk management and strategic planning.

#### 1.2.1.GOVERNANCE AND STRATEGY

DO & CO acknowledges that climate change presents material physical risks to its operations, including disruptions to supply chains and business activities due to extreme weather events and shifting climate patterns. As part of its climate change adaptation strategy, the company is implementing measures to increase the resilience of its value chain, infrastructure, and operations.

A key component of this strategy is conducting climate risk assessments for its units, which incorporate Representative Concentration Pathway (RCP) scenarios to evaluate a range of potential future climate conditions. These scenarios, RCP 2.6, 4.5, 6.0, and 8.5, represent different GHG-concentration trajectories, from stringent mitigation efforts (RCP 2.6) to higher levels of warming under business-as-usual conditions (RCP 8.5). Using qualitative and quantitative climate-related scenario analysis, DO & CO can identify and prioritize vulnerabilities across its units, to ensure resilience, under varying climate futures. This enables the company to develop targeted adaptation measures, such as strengthening supply chain diversification, implementing disaster recovery plans, and improving overall infrastructure resilience.

DO & CO enhances its climate resilience through integrated systems:

**Environmental Management System (EMS)** for overall environmental performance, continual monitoring and proactive adaptation;

**Building Management System (BMS)** to optimize building efficiency and stability by managing HVAC, water, and energy under changing climate conditions;

**Transport Management System (TMS)** to improve logistics flexibility and supply chain resilience. These systems are embedded within operational governance, ensuring climate-related risks inform daily decisions and long-term strategies.

### 1.2.2.IMPACTS

DO & CO recognizes the significant implications of climate change, understanding that disruptions to its suppliers, operations, and events are likely, particularly due to increasing extreme weather events. The company's adaptation strategy involves actively managing these risks, with a key focus on the complexity of its food systems, which are vulnerable to climate-related impacts on agriculture and global supply chains. DO & CO is developing Business Continuity Plans at local sites, identifying risk areas and planning for potential disruptions, supported by external specialists.

The integration of EMS across DO & CO's facilities is crucial for monitoring and strengthening the resilience of its infrastructure. However, effective data collection and analysis are essential to accurately assess risks and the efficacy of its adaptation measures, requiring ongoing investment and refinement. Furthermore, the company strives for balancing adaptation with mitigation efforts, ensuring its resilience-building activities do not inadvertently increase its carbon footprint. Despite these complexities, climate change adaptation also presents key opportunities. Enhanced supply chain resilience, achieved through diversification and proactive risk management, can lead to greater stability. Strengthened local sourcing not only enhances resilience but also supports regional economies and reduces transportation emissions. Moreover, proactive stakeholder engagement, collaborating with suppliers and customers on adaptation strategies, can foster stronger partnerships and drive more effective, shared solutions.

### 1.3.POLICIES, TARGETS, ACTIONS AND METRICS

#### POLICIES

[GRI 305-1, GRI 305-2, GRI 305-3, GRI 305-4, GRI 305-5]

**DO & CO's Use of Natural Resources Policy** aims to reduce GHG emissions and transition to sustainable practices. The policy reinforces the company's commitment to achieving net zero emissions by 2040. It highlights the importance of renewable energy partnerships, configuring facilities for energy conservation, and conducting regular energy audits. Transparency and compliance with respective laws and best practices are emphasized, along with educating employees and reporting emissions to stakeholders.

**DO & CO's Supplier Code of Conduct** requires suppliers to reduce their carbon emissions to meet national Net Zero target or a Net Zero 2040 target, if none exists. Suppliers must implement emissions reduction plans, use exhaust hoods for air emissions, conduct annual air samplings, and comply with environmental laws. Continuous improvement through environmental programs and technologies is mandatory.

#### TARGETS

##### TARGETS

TA 1) 40% of activities aligned with environmental management systems by 2025, 70% by 2030

TA 2) Net Zero by 2040

Table 2 - Targets related to climate change



DO & CO AUSTRIA



DO & CO ITALY

## SCIENCE BASED TARGETS

Carbon reduction targets have been set. In July 2024, SBTi approved DO & CO AG's targets for Near-Term, Net-Zero, and FLAG. The company's near- and long-term targets were assessed against the SBTi Net-Zero Standard criteria (version 5.1) and were approved following a thorough review.

### OVERALL NET-ZERO TARGET

DO & CO AG commits to reach net-zero greenhouse gas emissions across the value chain by FY2040 from a FY2022 base year.

### NEAR-TERM TARGETS

#### ENERGY & INDUSTRIAL

DO & CO commits to reduce absolute scope 1 and 2 GHG emissions 90% by FY2030 from a FY2022 base year. DO & CO AG also commits to reduce absolute scope 3 GHG emissions 45% within the same timeframe.

#### FLAG

DO & CO AG commits to reduce absolute scope 3 FLAG GHG emissions 35% by FY2030 from a FY2022 base year.<sup>3</sup> DO & CO AG also commits to no deforestation across its primary deforestation-linked commodities, with a target date of December 31, 2025.

<sup>3</sup> The target includes FLAG emissions and removals.

<sup>4</sup> The target includes FLAG emissions and removals.

## LONG-TERM TARGETS

### ENERGY & INDUSTRIAL

DO & CO AG commits to maintain at least 90% absolute scope 1 and 2 GHG emissions reductions from FY2030 through FY2040 from a FY2022 base year. DO & CO AG also commits to reduce absolute scope 3 GHG emissions 90% by FY2040 from a FY2022 base year.

### FLAG

DO & CO AG also commits to reduce absolute scope 3 FLAG GHG emissions 72% by FY2040 from a FY2022 base year.<sup>4</sup>

The operational control approach is applied for the GHG inventory boundary. As a holding company, DO & CO AG retains operational control over activities within its organizational boundary, ensuring full coverage of direct influence and enabling effective decarbonization.

SBTi has classified DO & CO AG's Scope 1 and 2 targets as aligned with limiting global warming to 1.5°C.

Future developments—including expected growth, shifting customer demand, evolving regulatory frameworks, and emerging technologies—were considered in the target-setting process. These factors supported the adoption of the most ambitious, science-based targets aligned with a 1.5°C trajectory and long-term climate resilience.



## OVERVIEW

## ENVIRONMENT

## SOCIAL

## GOVERNANCE



DO & CO acknowledges an overall absolute increase in GHG emissions, reflecting the growing scale and complexity of its global operations. This rise is primarily associated with expanded business activities, including higher production volumes and intensified logistics demands. The company has maintained stable emission intensity figures over time, indicating consistent efforts to manage emissions in line with revenue growth. This stability demonstrates the effectiveness of operational efficiency measures and resource management systems.

The key objective for this reporting year was to establish a robust system capable of supporting more detailed monitoring, analysis, and management of emissions. The new system lays the foundation for future improvements by enabling better data quality, more targeted reduction strategies, and enhanced integration of climate performance into operational decisions.



DO & CO INTERNATIONAL EVENTS

## ACTIONS

## CROSS-FUNCTIONAL CLIMATE ALIGNMENT:

- Enhanced collaboration across departments by the Sustainability Team aligns climate targets with operational roadmaps, ensuring consistent implementation throughout the group.

## DIGITAL INFRASTRUCTURE AND IT ENABLEMENT:

- Key contributions from the IT function:
  - Enhancement of data collection and monitoring systems
  - Integration of energy efficiency into digital infrastructure
  - Acceleration of digitization efforts to reduce paper consumption

## VERIFIED DATA:

- An external verification of GHG emissions at the Turkish unit has increased data credibility and supports more targeted emissions reduction planning.
- Independent assessments conducted through energy and Ecolabel audits, primarily by the Austrian unit and broader EMS energy audits providing:
  - Guidance on energy use optimization
  - Support for achieving recognized environmental standards across DO & CO's operations

## EMS DEVELOPMENT AND CERTIFICATION:

- The ongoing development of EMS programs improves measurement, monitoring, and reporting, with a focus on waste and energy management.
- The expansion of ISO 14001 certification to cover 51.3% of activities reinforces the commitment to standardized environmental management.

### DO & CO'S MOVE TO LOW CARBON PRODUCTS

For DO & CO, a low-carbon product signifies a service or offering designed to minimize GHG emissions and environmental impact throughout its lifecycle. The company's Ecolabel-certified event services in Austria exemplify this commitment. By adhering to the stringent criteria of the Austrian Ecolabel for Green Meetings and Green Events, DO & CO actively reduces the carbon footprint of these events.

This involves prioritizing local and seasonal sourcing to minimize transportation emissions, implementing effective waste reduction and recycling programs, encouraging sustainable travel options for attendees, and optimizing energy efficiency at event venues. Choosing Ecolabel events in Austria means selecting a service where environmental responsibility is a core principle, offering a tangible way to reduce the carbon impact of events.



## METRICS

METRICS	UNIT	FY 2024/2025	FY 2023/2024	FY 2022/2023
Scope 1	t CO <sub>2</sub> e	48,389	41,431	61,763
Scope 2 Emissions location country based	t CO <sub>2</sub> e	48,866	37,912	39,036
Scope 2 Emissions market based (if appl. local factors)	t CO <sub>2</sub> e	44,829	25,762	37,967
Scope 3	t CO <sub>2</sub> e	631,060	558,550	491,335
Scope 3 E&I	t CO <sub>2</sub> e	365,646	n.a.	315,660
Scope 3 FLAG	t CO <sub>2</sub> e	265,414	n.a.	175,675
Scope 1 + 2 (market based)	t CO <sub>2</sub> e	93,218	67,192	99,730
Scope 1 + 2 (location based)	t CO <sub>2</sub> e	97,255	79,342	100,799
Total Emissions (market based)	t CO <sub>2</sub> e	724,279	625,743	591,065
Total Emissions (location based)	t CO <sub>2</sub> e	728,316	637,892	592,134
Scope 1 Intensity by revenue	t CO <sub>2</sub> e/kEUR	0.0211	0.0228	0.0435
Scope 2 (market based) Intensity by revenue	t CO <sub>2</sub> e/kEUR	0.0195	0.0142	0.0268
Scope 2 (location based) Intensity by revenue	t CO <sub>2</sub> e/kEUR	0.0213	0.0208	0.0275
Scope 3 Intensity by revenue	t CO <sub>2</sub> e/kEUR	0.2746	0.3070	0.3463
Scope 1 + 2 (market based) By revenue	t CO <sub>2</sub> e/kEUR	0.0406	0.0375	0.0703
Scope 1 + 2 (location-based) By revenue	t CO <sub>2</sub> e/kEUR	0.0423	0.0436	0.0710
Scope 1 + 2 (market based) + 3 By revenue	t CO <sub>2</sub> e/kEUR	0.3152	0.3439	0.4165
Scope 1 + 2 (location based) + 3 By revenue	t CO <sub>2</sub> e/kEUR	0.3169	0.3506	0.4173

Table 3 - Scope 1, 2 and 3 emissions

**Explanation of Data Reporting Approach:** Please note that this year's GHG emissions figures have been prepared using an enhanced emissions evaluation and data management tool. The updated system enables more comprehensive data collection, enhanced integration of Scope 1, 2, and 3 emissions, and a refined methodology for applying emission factors. Due to lack of comparability, prior year figures were not included.



METRICS	UNIT	FY 2024/2025	FY 2023/2024	FY 2022/2023
Scope 3	t CO <sub>2</sub> e	631,060	558,550	491,335
Scope 3 E&I	t CO <sub>2</sub> e	365,646	n.a.	315,660
Scope 3 FLAG	t CO <sub>2</sub> e	265,414	n.a.	175,675
Scope 3.1. Purchased goods and services	t CO <sub>2</sub> e	522,373	n.a.	279,992
Scope 3.1. Purchased goods and services E&I	t CO <sub>2</sub> e	256,958	n.a.	104,317
Scope 3.1. Purchased goods and services FLAG	t CO <sub>2</sub> e	265,414	n.a.	175,675
Scope 3.2. Capital goods	t CO <sub>2</sub> e	955	n.a.	24,622
Scope 3.3. Fuel- and energy-related activities (not included in scope 1 or scope 2)	t CO <sub>2</sub> e	30,987	n.a.	21,817
Scope 3.4. Upstream transportation and distribution	t CO <sub>2</sub> e	1	n.a.	27,890
Scope 3.5. Waste generated in operations	t CO <sub>2</sub> e	48,300	n.a.	1,432
Scope 3.6. Business travel	t CO <sub>2</sub> e	373	n.a.	42,678
Scope 3.7. Employee commuting	t CO <sub>2</sub> e	27,751	n.a.	18,831
Scope 3.8. Upstream leased assets	t CO <sub>2</sub> e	322	n.a.	73,706
Scope 3.9. Downstream transportation and distribution	t CO <sub>2</sub> e	0	n.a.	367
Scope 3.10. Processing of sold products	t CO <sub>2</sub> e	0	n.a.	0
Scope 3.11. Use of sold products	t CO <sub>2</sub> e	0	n.a.	0
Scope 3.12. End-of-life treatment of sold products	t CO <sub>2</sub> e	0	n.a.	0
Scope 3.13. Downstream leased assets	t CO <sub>2</sub> e	0	n.a.	0
Scope 3.14. Franchises	t CO <sub>2</sub> e	0	n.a.	0
Scope 3.15. Investments	t CO <sub>2</sub> e	0	n.a.	0

Table 4 - Scope 3 emissions

**Explanation of Data Reporting Approach:** Please note that this year's GHG emissions figures have been prepared using an enhanced emissions evaluation and data management tool. The updated system enables more comprehensive data collection, enhanced integration of Scope 1, 2, and 3 emissions, and a refined methodology for applying emission factors. Due to lack of comparability, prior year figures were not included.

## 1.4. ENERGY CONSUMPTION

[GRI 302-1, GRI 302-3, GRI 302-4]

DO & CO defines energy consumption as both direct energy use and indirect energy use, including the energy embedded in the manufacture and transport of goods and services procured by the company. The focus is on expanding the use of renewable energy and improving overall energy efficiency.

### DEFINITIONS:

**Green Energy** includes electricity that is certified as environmentally friendly, often through more inclusive certification schemes and attribution methods (e.g. guarantees of origin or renewable energy certificates), which may not require a direct link between production and consumption.

**Renewable Energy** refers to electricity sourced from renewable energy sources (such as solar, wind, hydro, or biomass) that is measured in relation to total energy demand and follows stricter, and more criteria often requiring direct physical supply or traceable purchase agreements.

### 1.4.1. GOVERNANCE AND STRATEGY

DO & CO's strategy is to reduce its energy-related impacts by increasing renewable energy consumption and improving operational efficiency.

To reduce total energy use, DO & CO prioritizes targeted energy efficiency measures. The company's approach combines the expansion of renewable energy sourcing with continuous efficiency upgrades to contribute to its objective of lowering GHG emissions and supporting the transition to a low-carbon economy.

To support the implementation and monitoring of its energy strategy, DO & CO is continuing with the rollout of their global EMS-project. The EMS-framework provides oversight and visibility into site-level energy consumption, enabling management to identify priority areas for efficiency improvements and to track progress over time.

Responsibility for energy management, including renewable energy sourcing and efficiency measures, is embedded within operational management teams, with oversight from Senior Management through regular environmental performance reviews.

### 1.4.2.IMPACTS

Energy use, including fuels for heating and process operations, along with electricity consumption, significantly contributes to DO & CO's GHG emissions and resource consumption. Fuels used for heating and in various processes produce direct emissions, while electricity consumption in buildings and equipment further drives energy-related resource use and emissions.

To mitigate these impacts, DO & CO implements the EMS, which provides a framework for monitoring energy use across operations and identifying inefficiencies. Actions such as the installation of cold room door curtains, energy-efficient equipment sensors, and real-time monitoring systems help to reduce energy consumption and enhance operational efficiency.

In addition to energy use for heating, transportation also contributes to the company's energy-related impact. By optimizing fleet routes and increasing local storage through the TMS, DO & CO reduces fuel consumption, minimizes transportation emissions, and reduces costs.

### 1.4.3.TARGETS, ACTIONS AND METRICS

#### TARGETS

TARGETS
TA 1) 40% of activities aligned with environmental management systems by 2025, 70% by 2030
TA 2) Net Zero by 2040
TA 3) Fully renewable electricity in EU, UK & Türkiye by 2030
TA 4) Phase out fossil fueled vehicles in new purchases by 2030* *Where feasible

*Table 5 - Targets related to energy consumption*

DO & CO remains aligned with its previously set climate targets, including the goal of achieving 100% renewable electricity across its operations in the EU, UK, and Türkiye by 2030. To reach this objective, the company has focused on laying the groundwork by implementing EMS at multiple sites and significantly improving the quality and granularity of its energy data.

Over the past year, these efforts have enhanced visibility into operational performance and established a solid foundation for tracking and managing energy use. DO & CO can now report total energy use broken down into electricity (excluding direct fuel use), total heat (including process and heating), and fuel use for vehicles, with electricity data further disaggregated.

Additionally, the company has introduced a clear distinction between green and renewable electricity. With these systems and data improvements in place, DO & CO is better positioned to accelerate progress toward its energy transition goals and to advance the shift to a more sustainable energy mix, ultimately supporting the 2030 renewable electricity target.

Total energy consumption reflects the scale of DO & CO's operational activity. While energy use grows alongside business expansion, energy intensity, measured per unit of revenue, has remained stable, indicating consistent operational efficiency.

A key challenge lies in the current composition of the energy mix, particularly the relatively low share of renewable energy. Reinforcing procurement strategies and prioritizing investments in renewable sources will be crucial to achieving the company's long-term climate and energy transition goals, including the 2030 target.

## ACTIONS

### ENERGY AUDITS AND MANAGEMENT SYSTEMS:

- Comprehensive energy audits conducted across operational sites to identify optimization opportunities and to assess key energy-related risks.
- EMS in place in key units to support structured energy monitoring and resource management.
- TMS leveraged in specific locations to optimize energy use within logistics operations.

### RENEWABLE ENERGY INTEGRATION:

- Solar panels installed at two units to generate clean electricity on-site, reducing dependency on conventional power sources.

### SUSTAINABLE SERVICES AND CERTIFICATION:

- Ecolabel-certified events in Austria for low-impact operations through: Responsible sourcing, Waste reduction, Energy efficiency and Promotion of sustainable practices across the event lifecycle.

## METRICS

To improve transparency and accountability, DO & CO now reports green and renewable electricity shares separately. Currently, over 50% of total electricity consumed across operations is classified as green electricity, while 33.6% is identified as renewable electricity. Increasing the share of renewable electricity remains a strategic priority in the company's decarbonization efforts and progress toward the 2030 goal.

Across its operations, DO & CO is making steady progress in integrating lower-impact energy sources, with some units demonstrating particularly strong performance. For instance, in Austria, 46.2% of total energy used comes from renewable sources, and 57.0% qualifies as green energy. When focusing on electricity, Austrian sites report 67.8% renewable electricity and 84.7% green electricity, indicating a well-developed sourcing strategy.



Similarly, the United Kingdom (UK) operations show leadership in clean electricity procurement, sourcing 68.0% of electricity from renewable sources and achieving 100.0% green electricity. Even when considering total energy use, 26.7% of the UK's energy consumption is from renewable sources. These figures reflect ongoing efforts to transition toward sustainable energy.

METRICS	FY 2024/2025	FY 2023/2024
Number of vehicles	1,171	1,043
Number of conventional vehicles	1,131	1,029
Number of e-vehicles	18	7
Number of hybrid vehicles	22	7

Table 6 - Number of vehicles by powertrain type



METRICS	UNIT	FY 2024/2025	FY 2023/2024
Total electricity use	MWh	134,749	260,835
Total electricity use - Share renewable	MWh	45,257	n.a.
Total electricity use - Share non-renewable	MWh	89,493	143,917
Percentage "Total electricity use - Share renewable" of "Total electricity use"	%	33.6	n.a.
Percentage "Total electricity use - Share non-renewable" of "Total electricity use"	%	66.4	55.2
Total green electricity use	MWh	70,441	116,918
Percentage "Total green electricity use" of "Total electricity use"	%	52.3	44.8
Electricity intensity by revenue	MWh/KEUR	0.0586	0.1400

Table 7 - Electricity consumption

METRICS	UNIT	FY 2024/2025
Total energy use by the organization	MWh	344,502
Electricity (excludes direct fuel use)	MWh	134,662
Total heat use (Energy carriers for heating and process heat, production and externally procured district-/heating and emergency generator)	MWh	131,612
Fuels - vehicles (incl. electricity)	MWh	78,227

Table 8 - Energy consumption breakdown

METRICS	UNIT	FY 2024/2025
Total electricity use	MWh	134,749
Externally procured electricity	MWh	134,234
Energy production - focus electricity	MWh	428
Fuels - electricity	MWh	87

Table 9 - Electricity consumption breakdown

METRICS	UNIT	FY 2024/2025	FY 2023/2024
Total energy use by the organization	MWh	344,502	264,528
Total energy use by the organization - Share renewable	MWh	48,041	n.a.
Percentage "Total energy use by the organization - Share renewable" of "Total energy use by the organization"	%	14.0	n.a.
Green energy use by the organization	MWh	72,473	137,921
Percentage "Total green energy use by the organization" of "Total energy use by organization"	%	21.0	52
Total energy use by the organization - Share non-renewable	MWh	296,461	126,607
Percentage "Total energy use by the organization - Share non-renewable" of "Total energy use by the organization"	%	86.1	48
Energy intensity by revenue	MWh/KEUR	0.1499	0.1450

Table 10 - Energy consumption

**Explanation of Data Reporting Approach:** The energy data reported this year provides a more accurate view of the overall consumption, following enhancements to monitoring and reporting systems. While improvements in electricity use have been achieved, overall energy consumption has not yet shown measurable progress. Due to changes in data collection methodology and the expanded scope of reporting, figures from previous years are not directly comparable. To maintain transparency and consistency, DO & CO has opted to disclose only the data without referencing historical values. These updated metrics establish a more reliable baseline from which the company can drive targeted improvements and better assess future performance.

## 2.POLLUTION

### 2.1.WASTE MANAGEMENT

[GRI 306-1 GRI 306-2, GRI 306-3, GRI 306-4, GRI 306-5]

As a global company, DO & CO manages waste across three categories, each with a specific approach throughout its production processes. The company applies the waste hierarchy, giving priority to waste prevention. Bespoke digital tooling support waste management responsibly and sustainably by monitoring, measuring, and improving waste prevention, separation, recycling, and finally, disposal. An Artificial Intelligence (AI)-waste pilot<sup>5</sup> is in place in some units, while others embraced a more analogue approach to recording.

#### 2.1.1.GOVERNANCE AND STRATEGY

DO & CO manages waste in three categories:

- **Production waste:** Waste generated during meal preparation, including food scraps, packaging, and other materials, all of which are non-hazardous.
- **Non-hazardous flight waste :** Waste that does not pose a significant risk to health or the environment, including common materials like plastic packaging, food containers, and paper products.
- **Hazardous flight waste (CAT1):** Waste that presents potential risks to health or the environment, requiring special handling and disposal, such as chemicals or contaminated materials.

The company prioritizes waste prevention. Where prevention is not possible, it focuses on using sustainable, low-impact packaging designed to minimize environmental footprint. Sustainability experts collaborate with industrial designers to ensure suitable packaging options for customers.

<sup>5</sup> Artificial Intelligent digital cameras strategically placed assessed waste streams.

DO & CO uses the bespoke tooling to track waste across the process in its airline catering units. This helps identify waste sources and improve prevention. Post-event waste reports are produced after each event to assess performance and identify reduction opportunities.

The company also runs cross-unit working groups to reduce paper use by digitalizing workflows with tablets. This improves process efficiency, reduces material use, and integrates sustainability into daily operations.

The implementation of EMS, provides a structured framework to monitor, manage, and reduce waste at site level. Through EMS, the company identifies inefficiencies, tracks performance, and sets local waste reduction priorities. In parallel, DO & CO applies the Austrian Ecolabel<sup>6</sup> criteria to selected events, ensuring high standards in waste prevention, separation, and responsible disposal. Ecolabel-certified events help embed circularity principles into operational planning—minimizing single-use materials, promoting reuse and recycling, and encouraging suppliers to align with sustainability standards.

### 2.1.2.IMPACTS

The waste generated by DO & CO may carry significant environmental and social impacts, particularly due to the complexity and scale of its global operations. Across its value chain, waste contributes to environmental degradation through GHG emissions, pollution, and resource loss. Organic waste, when landfilled, releases methane - a potent GHG that intensifies climate change. Hazardous materials, such as cleaning agents or contaminated packaging, pose risks to soil, water, and air quality, especially when not properly segregated. Plastic and mixed-material packaging which is commonly used in catering causes environmental harm due to its low recycling potential and long-term persistence in ecosystems. Inadequate handling of hazardous or poorly sorted waste can jeopardize worker safety and expose surrounding communities, particularly those near disposal facilities, to health risks, foul odors, and noise pollution. High volumes of commercial waste can also place additional strain on local waste infrastructure, especially in densely populated or resource-constrained areas.

Airline catering waste presents specific challenges for a global gourmet entertainment, catering, and hospitality company like DO & CO. Waste from its in-flight services often contains a mix of items and potential contamination and is subject to strict international and national biosecurity regulations, especially on international flights (including those between Europe and the UK). This type of waste is frequently classified as “international catering waste” (ICW) or “category 1” (CAT 1) Animal By-Product (in the EU and UK) and is treated with

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<sup>6</sup> While the Austrian Ecolabel for Events is specific to Austria, its framework offers a global blueprint for sustainable events.



similar rigor to hazardous waste, often requiring incineration or sterilization due to the risk of spreading animal diseases. While the specific classification may differ e.g., "Regulated Garbage" in the USA, the stringent handling requirements remain the same. This classification persists despite DO & CO's adherence to strict hygiene regulations, as detailed in its Global Food Standards, and the thorough traceability measures in place for all meat products through its sourcing. Consequently, the company's ability to recover materials is limited, increasing its reliance on less environmentally favorable disposal methods.

Furthermore, the wide variations in local regulations and the inconsistent availability of reliable recycling and waste processing services across different airports make it challenging for DO & CO to implement consistent, efficient, and environmentally friendly waste practices throughout its global network.

### 2.1.3.POLICIES, TARGETS, ACTIONS AND METRICS

#### POLICIES

**DO & CO's Use of Natural Resources Policy** emphasizes waste management as a core priority. The company is committed to reducing waste output through ongoing audits, promoting reuse and recycling, implementing waste segregation systems, and minimizing single-use packaging. It also ensures the responsible disposal of hazardous waste in compliance with regulations. Looking ahead, DO & CO plans to innovate by adopting AI food waste measuring systems to better manage and reduce waste. These actions collectively support responsible resource use and aim to minimize environmental impact.

**DO & CO's Supplier Code of Conduct** requires suppliers to manage waste according to applicable laws and regulations. Suppliers must keep records of waste produced, segregate waste by material, and dispose of it with appropriate permits. Waste should be treated before release into the environment. Continuous improvement through waste management initiatives and environmental programs is mandatory.

## TARGETS

TARGETS
TA 1) 40% of activities aligned with environmental management systems by 2025, 70% by 2030
TA 6) Enhance our proprietary waste management solution's operational efficiency
TA 7) No food waste to landfilling by 2030
TA 8 ) No Single-Use plastic in our operations by 2030
TA 9) Develop paperless processes

Table 11 Targets related to waste management

DO & CO remains committed to its waste-related targets, including eliminating food waste to landfill and phasing out single-use plastics in operations by 2030, where feasible within regulatory limits as well as advancing paperless processes. The company continues to align its efforts with these long-term objectives. Over the reporting period, the most significant progress has been made in strengthening data collection processes across sites.

## ACTIONS

## WASTE HIERARCHY:

## 1. PREVENTION

Waste prevention is a key focus for DO & CO. Digital master data and IT teams have collaborated with the sustainability team to establish working groups with the objective of tracking waste in kitchen operations and identifying key areas for improvement. The company's waste management strategy includes minimizing fresh produce waste, precise measurement of product yield, and just-in-time deliveries. These measures are designed to prevent waste and optimize efficiency.

## 2. RECYCLING

DO & CO collaborates with airline partners to improve onboard recycling. Waste is sorted and reported to industry standards, with ongoing evaluations for improvements. Event sites are increasingly adopting waste segregation, supporting better recycling practices.

## 3. RECOVERY

To reduce landfill waste, DO & CO is exploring composting for food waste, turning it into a valuable resource for agriculture. While incineration is used for energy recovery due to regulatory requirements, it remains a last resort.

## 4. DISPOSAL

Disposal is only used for waste that cannot be reduced, reused, or recycled. DO & CO prioritizes environmentally responsible disposal methods, aiming to reduce overall waste output as technology and regulations evolve.

## 5. REUSE

DO & CO focuses on reusing materials, particularly in premium segments. Surplus food at events is donated to local food banks, helping reduce food waste and support communities.

**ACTION: WASTE ANALYSIS**

- Conducting detailed waste audits in selected units to understand waste streams.
- Performing waste analysis at various stages of the production process.
- Focusing on tray waste analysis, which, despite its complexity due to various factors, is being examined in collaboration with customers and third-party suppliers to understand its composition and reducing waste at the source.
- Utilizing AI-powered cameras to identify and classify waste on trays in real time, providing accurate data on composition and volume.
- Generating insights from waste analysis to prevent waste by identifying underutilized items and improving waste handling through better segregation and resource utilization.
- Sharing waste composition data with Design, Culinary, and Procurement Teams to proactively minimize waste through adjustments in menus, packaging, and sourcing.
- Providing training to operational and kitchen staff to ensure correct waste segregation and handling, fostering a culture of continuous improvement.

**ACTION: WASTE REDUCTION**

- Improving portioning at events to accurately estimate and prepare food, significantly decreasing food waste and enhancing customer satisfaction.
- Implementing sustainable solutions that are biodegradable, recyclable, or reusable to replace single-use plastics in catering.

**ACTION: WASTE REPORTING**

- Enhancing waste tracking systems in alignment with the rollout of the ISO 14001 EMS.
- Strengthening waste reporting processes to meet internal and external requirements, with 51.3% of activities now under certified EMS.
- Providing Austrian EcoLabel-certified events as a global template for managing green events with a strong focus on waste reduction.

## METRICS

The majority of waste generated was either incinerated (38.2%) or sent to landfill (37.2%), indicating a significant portion still relies on end-of-pipe disposal methods. Recycling and hazardous processing accounted for 22.5%, reflecting ongoing efforts to recover materials where feasible. A smaller share, 2.1%, was diverted through composting, typically applied to organic waste streams. This distribution highlights the need for further emphasis on waste reduction, recycling, and circular practices in the company's operations.

METRICS	UNIT	FY 2024/2025	FY 2023/2024
Total waste generated	tons	90,743	74,375
Total non-hazardous waste	tons	89,355	56,318
Total hazardous waste	tons	1,387	18,057
Waste intensity by revenue	tons/kEUR	0.0395	0.0400

Table 12 - Indicators on waste generated

WASTE COMPOSITION	TONNES	%
Hazardous	1,387	1.5 %
Incinerated	1,100	79.3 %
Landfill	286	20.6 %
Processing	1	0.1 %
Non-hazardous	89,355	98.5 %
Composting	1,890	2.1 %
Incinerated	33,569	37.6 %
Landfill	33,448	37.4 %
Recycled	20,449	22.9 %

Table 13 - Indicators on waste management

**Explanation of Data Reporting Approach:** The waste data presented for the current year reflects the companies continued efforts to improve tracking and reporting across the operations. However, due to updates in methodology and enhancements in data collection processes, the company has chosen not to compare current figures with those from previous years. The differences in scope, classification, and reporting systems mean that historical data is not directly comparable. As such, only recent figures are disclosing to ensure clarity and consistency.



## 3. WATER

### 3.1.WATER MANAGEMENT

[GRI 303-1, GRI 303-2, GRI 303-3, GRI 303-4, GRI 303-5]

Water Management is a critical component of DO & CO's sustainability strategy, as water is both an essential resource in operations and a key environmental concern. Given the growing pressures on global water resources, the company is committed to responsible water use, efficient consumption, and minimizing the environmental impact of water extraction and discharge.

Through water management practices, DO & CO aims to enhance operational efficiency, reduce water consumption, and contribute to the preservation of water resources in the communities where it operates.

Freshwater is a scarce and valuable global resource. The company's commitment to responsible water use is a key part of the environmental strategy, outlined in the DO & CO's Use of Natural Resources Policy. This policy sets strict guidelines for freshwater use and includes measures for its conservation and sustainable management.

#### 3.1.1.GOVERNANCE AND STRATEGY

In alignment with its EMS, DO & CO is committed to responsible water stewardship and continuous improvement. The company collects consistent water usage data across all operations, helping identify consumption patterns and areas for improvement, which informs future water management strategies, guiding investments in water-efficient technologies and processes.

This approach focuses on identifying and mitigating potential water risks, such as equipment failure and inefficiencies. Water management will increasingly come into focus. Continual reviewing of water use data and implementing corrective actions is crucial in DO & CO's global gourmet kitchens.

The company strives to optimize water use in production by adopting best practices and technologies to reduce consumption where possible. This includes initiatives to improve water management within food preparation and cleaning systems, minimizing waste while ensuring the highest standards of hygiene and quality are maintained.

### 3.1.2.IMPACTS

DO & CO's direct water usage is primarily driven by food production processes, including ingredient preparation, cooking, cleaning, and sanitation within its facilities, since water is essential for maintaining food safety standards.

The company monitors the water discharged from its operations and is committed to improving wastewater management practices. By measuring and monitoring water the company will be able to improve the quality of discharged water.

The food sector significantly influences global water consumption, primarily due to the agricultural resources needed to cultivate crops and livestock. DO & CO recognizes that the water footprint of its supply chain, especially in water-intensive agricultural products, plays a critical role in the company's overall water usage. As part of its sustainability strategy, DO & CO is working closely with suppliers to promote water-efficient practices in farming and sourcing, and to ensure that water consumption in the supply chain is optimized without compromising food quality or availability.

In line with increasing awareness of global water scarcity, especially in drought-affected regions, the company has established strict water management and conservation measures for events. As part of its commitment to responsible event management, DO & CO incorporates water conservation procedures into event planning, sourcing from local suppliers who adhere to sustainable water practices, and to encouraging guests and participants to be mindful of water usage. By adapting to the challenges posed by droughts in key growing areas,

the company ensures a more resilient and sustainable approach to water management in its operations.

### 3.1.3.POLICIES, TARGETS, ACTIONS AND METRICS

#### POLICIES

**DO & CO's Use of Natural Resources Policy** focuses on sustainable practices to minimize environmental impact. Key points include efficient resource use, implementing measures to optimize the use of water, energy, and raw materials. The policy emphasizes water conservation through strategies to reduce water consumption and promote water-saving practices. Additionally, DO & CO ensures proper treatment and disposal of wastewater to minimize environmental impact.

**DO & CO's Sustainable Sourcing Policy** sets clear requirements for responsible procurement, including specific measures related to water use. The policy prioritizes local suppliers to reduce transportation emissions and support local economies. It requires suppliers to meet ethical standards and gives preference to those with implemented EMS that include water-efficient practices. It also prioritizes suppliers that use agricultural methods designed to minimize water use and maintain soil health. These criteria ensure that water stewardship is integrated into procurement decisions.

## TARGETS

TARGETS
TA 1) 40% of activities aligned with EMS by 2025, and 70% by 2030
TA 5) Monitoring and modelling to determine our demand for fresh water

Table 14 - Targets related to water management

DO & CO continues to align its water management approach with its overarching target of improving the monitoring and modelling of freshwater demand across operations. While strategic goals remain unchanged, the most meaningful progress during the reporting period has been the enhancement of data collection systems and internal processes. These improvements provide a more accurate understanding of water consumption patterns, which is essential for identifying reduction opportunities and informing future actions.

Beyond ongoing commitments to continuously improve water management performance, DO & CO has established a new, measurable target to reduce the intensity of its water withdrawal for activities by 10% by 2030.

## ACTIONS

DO & CO regularly assesses its water usage to identify and act upon opportunities to improve efficiency across its operations. These assessments focus on key areas such as food preparation, cleaning, and sanitation. By monitoring water consumption at both the process and facility levels, the company can pinpoint inefficiencies, prioritize improvements, and evaluate the impact of technical or procedural changes.

The actions are guided by the EMS, aligned with ISO 14001 principles. The EMS framework ensures consistent execution of water assessments, proper documentation of findings, and integration of actions into operational planning.

Practical measures to reduce water usage include installing efficient equipment, such as vegetable spray washers, low-flow spray valves, and optimized dishwashers, alongside improved cleaning processes like dry or semi-dry methods. In some units, UV-Technology is used to add an extra layer of disinfection and reducing water rinsing time. Exposure to UV can achieve an even higher level of hygiene, leading to higher standards and water reduction.

Staff are trained regularly on efficient water practices, and maintenance teams ensure equipment and plumbing perform optimally. Menu and production planning also contribute by helping reduce avoidable water use tied to food waste.

DO & CO is increasingly required to implement water management strategies during global events, as many of these take place in regions facing historical drought and growing water scarcity.

Facilities are equipped with grease traps and filtration systems, and environmentally friendly cleaning agents are used. Strict waste disposal protocols are in place. Key parameters such as pH and temperature are monitored to ensure compliance with local discharge requirements. Automated dosing systems minimize the discharge of chemicals into wastewater.

## METRICS

In FY 2024/2025, DO & CO withdrew a total of 1,459,405 m<sup>3</sup> of water across its operations. Of this, 1,314,514 m<sup>3</sup> was discharged back into the environment, while 144,891 m<sup>3</sup> was consumed through processes such as evaporation or integration into products. These figures reflect efforts to monitor water use more accurately and align consumption with operational needs. Water intensity, measured relative to revenue, provides an additional perspective on efficiency and will support ongoing improvements in water management practices.

METRICS	UNIT	FY 2024/2025	FY 2023/2024
Water withdrawal	m <sup>3</sup>	1,459,405	3,291,831
Water discharged	m <sup>3</sup>	1,314,514	n.a.
Water consumption	m <sup>3</sup>	144,891	n.a.
Water intensity by revenue	m <sup>3</sup> /kEUR	0.6350	1.8400

Table 15 - Water consumption and water intensity

**Explanation of Data Reporting Approach:** While the reported water data for the current year shows positive signs of progress, DO & CO has opted not to compare these figures with those from previous reporting periods. This decision reflects an ongoing effort to enhance the consistency and reliability of the environmental data. Due to changes in methodology and improvements in data collection systems, past figures are not fully aligned with the current reporting approach. To maintain accuracy and integrity in disclosures, only the current metrics are presented without drawing comparisons to earlier periods.





## 4. BIODIVERSITY

### 4.1. BIODIVERSITY AND ECOSYSTEMS

[GRI 304-2]

DO & CO recognizes that healthy ecosystems are essential for a stable and resilient food system. The company is committed to reducing supply chain practices that harm biodiversity - including deforestation, ecosystem conversion, and ocean degradation.

The group prioritizes suppliers with sustainability certifications that protect biodiversity, animal welfare, and forests. It actively reduces ingredients linked to deforestation, supporting compliance with emerging regulations such as the EUDR.

The company encourages sustainable farming methods that protect soil health, water resources, and pollinators. In seafood sourcing, it prioritizes certified sustainable options to reduce marine ecosystem pressure. Supply chain traceability is a focus to ensure biodiversity risks are identified and mitigated.

#### 4.1.1. GOVERNANCE AND STRATEGY

DO & CO's governance structure for biodiversity protection includes the Global Sustainability Team defining the roadmap and supporting regulatory insights, the Management Board developing and implementing the sustainability strategy in alignment with the Global Sustainability Team, and the Supervisory Board providing oversight. Functional departments like Procurement and Industrial Design ensure biodiversity considerations are embedded across all activities.

DO & CO commits to a deforestation and conversion-free supply chain for key ingredients by 2030<sup>7</sup>. The company will source products only from regions that are free from deforestation and land conversion risks. In cases where such products are not available, it will use certified alternatives to ensure responsible sourcing.

The implementation includes supply chain mapping, supplier engagement, cross-sector collective action, verification methods, and regular progress measurement.

Increasing vegetarian product ranges and engaging suppliers to ensure sustainable practices are also part of the strategy.

<sup>7</sup> This target is separate from DO & CO's SBTi-approved no-deforestation target

#### 4.1.2.IMPACTS

DO & CO acknowledges that its operations, spanning food production, sourcing, logistics, and waste can have significant impacts on biodiversity and ecosystems across its global value chain. The use of agricultural raw materials such as soy, and cocoa can contribute to habitat loss and deforestation, particularly when not sourced responsibly. Land-use change, monoculture farming, and the degradation of natural habitats undermine species richness, alter ecological balance, and reduce ecosystem resilience.

Poor waste management practices—especially related to plastics, packaging, and food residues—can further harm terrestrial and marine environments, leading to pollution and long-term ecosystem degradation. Emissions from food transport and production also contribute to climate change, which in turn accelerates biodiversity loss by altering species distributions and ecosystem functionality.

Failing to properly manage biodiversity and ecosystem impacts carries material risks. Ecosystem degradation can reduce the availability and quality of key natural resources—such as water, fertile soil, and pollinators, on which the company and its suppliers rely. It may also increase the company's exposure to supply chain disruptions, reputational damage, and tighter environmental regulations.

Recognizing these challenges, DO & CO sees biodiversity preservation not only as an environmental responsibility but also as a key element of operational resilience and long-term value creation.

#### 4.1.3.POLICIES AND TARGETS

##### POLICIES

**DO & CO's Sustainable Sourcing Policy** is rooted in the protection and restoration of biodiversity and ecosystems. The company is committed to achieving a deforestation- and conversion-free supply chain for key ingredients such as beef, palm oil, soy, cacao, and paper by 2030. This includes sourcing from verified low-risk regions and using credible certification schemes when deforestation-free alternatives are unavailable. The policy also promotes the expansion of vegetarian product lines as a strategy to reduce pressure on land use and biodiversity hotspots. Specific targets and actions are outlined for priority ingredients to protect biodiversity and promote sustainable sourcing.

**DO & CO's Use of Natural Resources Policy** emphasizes the importance of biodiversity protection by calling for comprehensive traceability of raw materials, supply chain audits, and transparent supplier relationships. These steps support the protection of natural ecosystems and contribute to DO & CO's broader goal of achieving net-zero deforestation and land conversion by 2030.

**DO & CO's Supplier Code of Conduct** requires suppliers to respect land rights and biodiversity. Suppliers must implement due diligence systems to uncover and disclose risks and impacts related to land issues. They are expected to sustain, protect, and restore the environment, which includes biodiversity protection, through appropriate environmental programs and practices.

## TARGETS

## TARGETS

TA 1) 40% of activities aligned with environmental management systems by 2025, 70% by 2030

Table 16 - Targets related to biodiversity and ecosystems

## 4.2. ENVIRONMENTALLY FRIENDLY SOURCING

## [GRI 304-2]

DO & CO acknowledges biodiversity impact that may be in its supply chain strategy by committing to eliminate deforestation and conversion-free for key ingredients by 2030. The company focuses on local sourcing to reduce transportation emissions and support local economies. Supply chain mapping is crucial for reducing disruption risks and ensuring traceability, especially with increased regulation. DO & CO collaborates with partners to support small- and medium-sized businesses companies facing legislative challenges, aligning sourcing practices with biodiversity protection and sustainable sourcing..

#### 4.2.1. GOVERNANCE AND STRATEGY

The group is committed to sourcing 70% of its products locally by 2030, while actively engaging suppliers to uphold sustainable practices. Additionally, it aims to eliminate deforestation and land conversion from its supply chain for key ingredients by the same target year. The implementation strategy includes supply chain mapping, supplier engagement, cross-sector collective action, verification methods, and regular progress measurement.

DO & CO adopts a strategy that includes supply chain mapping to reduce disruption risks and ensure traceability, especially with increased regulation. Working with partners along the value chain to secure traceability, identifying and supporting small businesses, and family-run legacy companies that are facing legislative challenges. Supplier engagement, cross-sector collective action, verification methods, and regular progress measurement are also part of the strategy. This ensures that DO & CO's sourcing practices align with its commitment to biodiversity protection and sustainable sourcing.

#### 4.2.2. IMPACTS

A substantial portion of DO & CO's biodiversity and ecosystem footprint lies within its supply chain, particularly in the sourcing of agricultural commodities and paper products. These commodities are frequently linked to deforestation, land conversion, and ecosystem fragmentation, especially when sourced from high-risk regions without stringent environmental safeguards.

Unsustainable farming practices, including monocultures, excessive use of agrochemicals, and intensive water use can lead to soil degradation, freshwater pollution, and a loss of biodiversity in production landscapes. Poorly managed livestock farming may also contribute to overgrazing, methane emissions, and the disruption of local ecological systems.

The biodiversity risks embedded in the supply chain are compounded by limited traceability and data gaps, making it difficult to fully assess the environmental impacts of upstream suppliers. Without strong sourcing criteria and active engagement, there is a risk that DO & CO could indirectly support practices that degrade ecosystems or harm protected species and habitats.

Addressing supply chain-related biodiversity impacts is therefore critical to strengthening environmental stewardship, ensuring responsible procurement, and enhancing the resilience of DO & CO's global sourcing systems.



#### 4.2.3. POLICIES, TARGETS AND METRICS

##### POLICIES

**DO & CO's Use of Natural Resources Policy** highlights the need for active supply chain participation in achieving deforestation- and conversion-free sourcing by 2030. This includes conducting audits, establishing transparent and traceable supplier relationships, and integrating performance monitoring into ongoing ESG compliance efforts.

**DO & CO's Supplier Code of Conduct** requires suppliers to carry out due diligence to uncover and report biodiversity-related risks across their operations. They are expected to uphold environmental and social safeguards, including the protection of ecosystems and local land rights, and contribution to biodiversity conservation as part of environmental management practices.

**DO & CO's Sustainable Sourcing Policy** underlines the central role of its supply chain in meeting biodiversity and sustainability goals. The company works closely with suppliers to ensure they understand and apply its sourcing criteria, particularly for high-risk commodities like beef, soy, palm oil, cacao, and paper. DO & CO prioritizes collaboration with suppliers who can demonstrate alignment with its sustainability standards and reserves the right to end partnerships in cases of illegal, unethical, or environmentally harmful practices.



## TARGETS

TARGETS
TA 1) 40% of activities aligned with environmental management systems by 2025, 70% by 2030
TA 9) Develop paperless processes
TA 10) Source 70% locally by 2030
TA 11) Audits to fully cover supply chain by 2030
TA 12) Source meat/egg products only from gestation crate-free producers by 2030

Table 17 - Targets related to environmentally friendly sourcing

## METRICS

METRICS	FY 2024/2025	FY 2023/2024
Locally sourced ingredients	64.0 %	59.0 %

Table 18 - Local sourcing

	SIGNIFICANT EMISSIONS CONTRIBUTION	DEFORESTATION & PEATLAND CONVERSION	MARINE CONSERVATION	GMO	ANIMAL WELFARE & ANTIBIOTICS USE	HUMAN RIGHTS
BEEF	yes	yes	no	yes	yes	yes
CHICKEN	no	no	no	yes	yes	
EGGS	no	no	no	yes	yes	
SEAFOOD	no	no	yes	no	yes	
FISH	no	no	yes	yes	yes	
SOY	no	yes	no	yes	no	
CACAO	partially	yes	no	no	no	
COFFEE	partially	yes	no	no	no	
PALM OIL	no	yes	no	no	no	
PAPER	partially	yes	no	no	no	
PLASTICS	yes	yes	yes	no	no	

Table 19 - Product-risk-mapping

## 5. CIRCULAR ECONOMY

The DO & CO approach to circularity starts in the kitchen, with the ethos to use everything, waste nothing. This mindset extends across the entire value chain, with the same care and intention applied to every decision.

DO & CO's design teams create with the end in mind, choosing materials, products, and processes that can be reused, repaired, or returned to the system. This includes event decoration and service-ware, where the team intentionally selects options that reduce waste, lower impact, and support circular use.

DO & CO extends its circular approach beyond the production processes, carefully considering how resources are sourced, served, and disposed of at every stage. By designing systems that keep materials in use for as long as possible, the company reduces waste, supports the regeneration of natural systems, and stays true to its commitment to exceptional, conscious gourmet entertainment.

### 5.1. RESOURCE UTILIZATION

#### [GRI 301-3]

Within the food industry, the implementation of a circular economy involves strategic shifts towards sustainable sourcing, optimizing production efficiency, integrating reusable packaging solutions, and facilitating nutrient recovery. This comprehensive approach aims to allow the economy to grow without using up more natural resources or harming ecosystems. It achieves this by rigorously optimizing resource utilization, systematically eliminating waste and pollution, and extending product lifecycles.

With significant resources, especially food products, involved in operations, DO & CO takes an active approach to minimize resource loss, maximize reuse and where this is not possible focus on nutrient recovery.

The company reiterates its support for its aviation partners and International Air Transport Association (IATA) urging the European Commission to enable greater sector involvement and to embrace a practical approach to international catering waste.

DO & CO's internal sustainability and quality teams collaborate with industry partners and customers to develop solutions that optimize resource use and align with shared sustainability goals.

Where recovery is restricted, such as on international flights, the company emphasizes sustainable packaging and low-impact materials. Sustainability experts work closely with industrial designers to assess the product impacts.

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As part of its ongoing efforts to embed circularity across operations, DO & CO is also exploring differentiated resource streams such as production food waste, packaging, plastic production waste, and prioritizing landfill avoidance. Where appropriate, thermal recovery, to further improve material efficiency and reduce environmental impact is also considered.

### 5.1.1. GOVERNANCE AND STRATEGY

DO & CO centers on optimizing the use of materials and minimizing waste at every stage of its operations. Through continuous collaboration between chefs, planners, designers, and procurement specialists, circular economy principles are embedded into daily practice.

Product and recipe development are continuously reviewed to reduce ingredient loss during preparation, while planning teams ensure menu creation aligns with efficient resource use considering seasonality, local availability, and the reuse of by-products. This helps reduce upstream waste before production even begins.

In the design of airline service-ware, DO & CO's Industrial Design team applies eco-design thinking to create products that are lightweight, reusable, and built for durability.

In kitchen operations, whole-product utilization methods are standard, and food waste is monitored to guide ongoing improvement.

At the point of service, plating strategies are refined to reflect actual consumption patterns and avoid surplus. Events are approached holistically:

DO & CO designs them to enable reuse, waste segregation, and surplus food recovery, in partnership with third-party recovery and recycling services.

This integrated strategy reflects DO & CO's ambition to lead in circular food systems while continuously seeking opportunities for design, sourcing, and operational innovation.

DO & CO aims to maximize usage of all raw materials, through continual product evaluation and recipe review the chefs and planning teams reduce production waste from the outset as standard.

Procurement processes support circularity by favoring bulk sourcing with minimal packaging, and partnering with producers to explore closed-loop recovery or take-back schemes for end-of-life items.

### 5.1.2. IMPACTS

Embedding circular economy principles across DO & CO's operations leads to tangible environmental and operational benefits. Food production waste is tracked through both digital systems and analogue methods, enabling data-driven decisions to reduce waste at the source. Improved inventory management and portion control further support this effort, lowering food waste generation and avoiding GHG emissions associated with landfill disposal, particularly methane.

Circularity in design has a significant effect on upstream and downstream environmental impacts. The weight of materials used in airline service ware is a key consideration, as reductions directly support airline customers in lowering fuel consumption and, consequently, their GHG emissions. The DO & CO Industrial Design Team works continuously to ensure that airline trays and their service-ware components are not only durable and reusable but also as lightweight as possible.

By minimizing waste, reducing landfill contributions, and keeping materials in use for longer, DO & CO reduces avoidable emissions while easing pressure on local waste infrastructure. These practices also enhance resource efficiency and resilience within the supply chain, creating long-term value for both the company and its partners.

### 5.1.3. POLICIES, TARGETS AND ACTIONS

#### POLICIES

**DO & CO's Use of Natural Resources Policy** emphasizes the companies approach to a circular economy and to sustainable resource management. The policy covers efficient use of physical resources, energy, and water, while minimizing waste and emissions. It includes measures for waste reduction, recycling, and proper disposal of hazardous materials.

#### TARGETS

##### TARGETS

TA 8) No single-use plastic in our operations by 2030\* \*Where feasible within regulatory limits

TA 9) Develop paperless processes

Table 19 - Targets related to resource utilization

#### ACTIONS

DO & CO continues to advance its circularity and waste reduction efforts through a number of targeted actions across its operations. In two production units, waste wine is being converted into nutrient-rich material.

To reduce food waste, DO & CO repurposes scraps and trimmings, such as vegetable cut-offs and bones, to prepare fresh stocks and jus. This not only minimizes waste but also enhances flavor, ensuring high-quality results while making full use of available ingredients.



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DO & CO added SAP Garden Events Center in Munich to its portfolio in 2024, launching with 85% of snack packaging only available in reusable containers, 100% of cups are reusable, setting a new global benchmark for sustainable event catering and significantly decreasing single-use packaging.

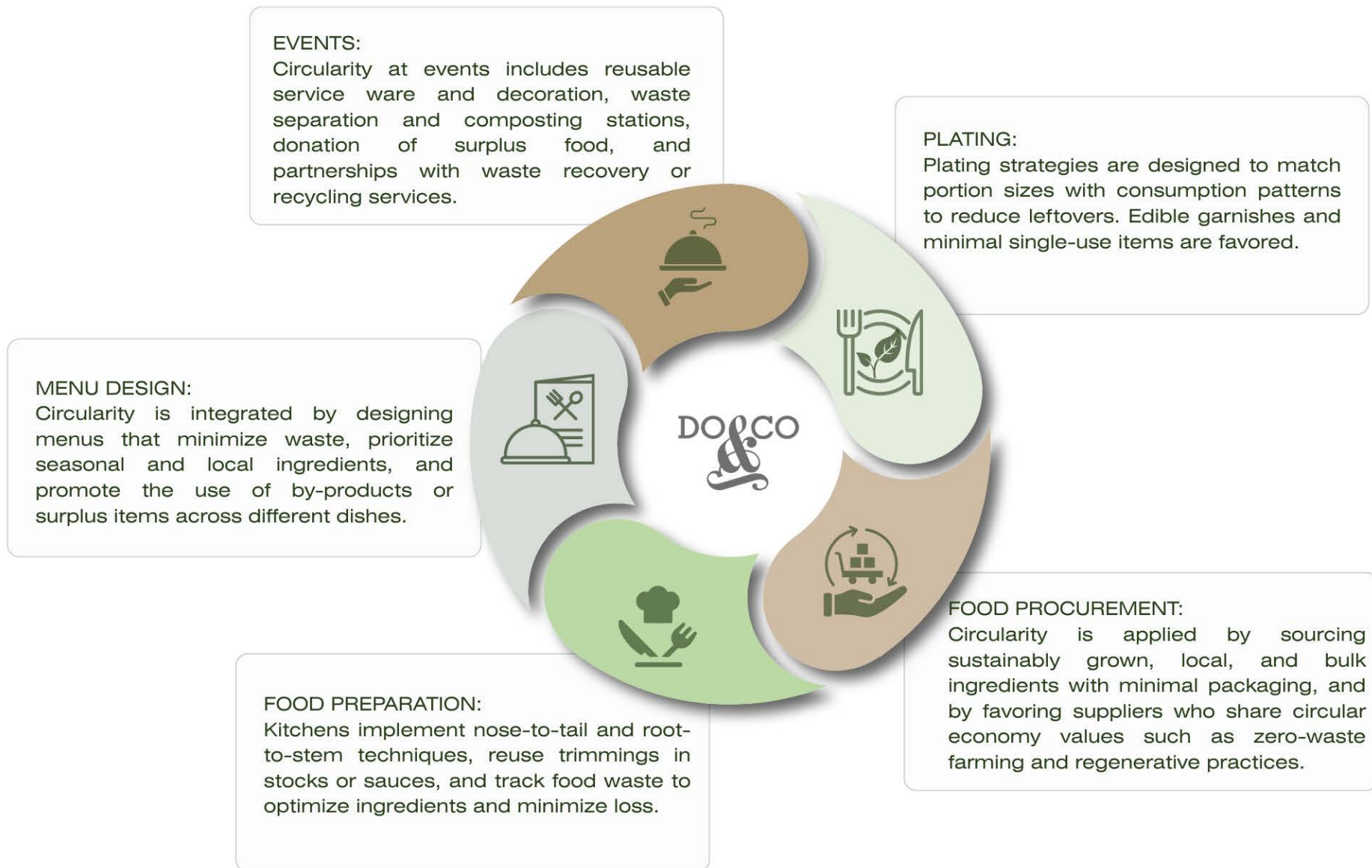
The company also extends its circular approach to digital infrastructure by focusing on the reuse of IT equipment. Where reuse is not possible, items are responsibly managed through certified disposal centers, with traceable certification that quantifies carbon savings and ensures compliance with environmental standards.

Innovative waste analysis is being piloted in a selection of locations in the airline division. One such project uses AI-enabled cameras to assess the type and volume of waste returned on meal trays. These evaluations help identify avoidable waste and inform targeted reduction strategies at the design and planning stage.

DO & CO is scaling up the implementation of internationally certified environmental and food safety management systems. The growing adoption of ISO 14001 and ISO 22000 across production sites reinforces structured controls over environmental impacts and food waste.



DO & CO NEW YORK



## 5.2. SUSTAINABLE PACKAGING

Single-use plastics (SUPs) offer convenience and are a necessity to meet hygiene food standards. If not dealt with in a responsible way these plastics and packaging can carry heavy environmental costs, contributing to pollution, wildlife both on land and in the oceans, and resource depletion. DO & CO recognizes this impact and is committed to working with customers and partners to reduce SUPs and reviewing packaging materials.

### 5.2.1. GOVERNANCE AND STRATEGY

DO & CO aligns its packaging practices with international and local legislation on the reduction and eventual elimination of single-use plastics. The company commits to increasing internal and external audits, creating comprehensive reports on plastic usage, and strengthening engagement with suppliers and business partners to ensure compliance and transparency across its value chain. This governance framework is applied globally, ensuring standardization to the highest level across all operations.

DO & CO's strategy with regard to packaging focuses on transitioning to sustainable packaging. This involves assessing the product range usage, understanding which items are required for hygiene reasons, identifying the material used for each product and exploring alternative options. Following this assessment, virgin plastic shall be reduced and/or ultimately eliminated. The company's procurement and design teams explore sustainable alternatives that meet applicable food safety regulations. This approach is in line with the EU Circular Economy Strategy and national variations. Through continuous review,

reporting, and supplier collaboration, DO & CO ensures its packaging strategy supports global sustainability goals and regulatory requirements.

In addition to the packaging that DO & CO uses, the company also considers incoming and supplier packaging. The procurement team requests suppliers to rethink the packaging to deliver the goods in more sustainable, refillable or larger volume packaging such as Intermediate Bulk Containers (IBCs). Collaborating with suppliers drives innovation and the development of customized solutions, which benefits both the supplier and DO & CO.

### 5.2.2. IMPACTS

DO & CO recognizes its responsibility to mitigate the significant environmental impacts of the use of plastic, particularly single-use plastic. Single-use plastics, which are primarily used in packaging, cutlery, and food containers, contribute to long-term environmental harm due to their slow decomposition rates. These materials are often disposed of improperly, leading to plastic pollution that affects oceans, wildlife, and ecosystems. The production and disposal of plastic also require substantial natural resources and generate considerable GHG emissions. To address these impacts, DO & CO has been taking steps to reduce its plastic consumption, switching to biodegradable or recyclable alternatives and promoting the reuse of materials. By eliminating or reducing single-use plastics across its operations, DO & CO not only reduces its contribution to environmental degradation but also helps to shift industry practices toward more sustainable, circular models. This is crucial as global awareness of plastic

pollution grows and regulations surrounding plastic use become stricter, driving both environmental and operational benefits for the company.

### 5.2.3. POLICIES, TARGETS AND ACTIONS

#### POLICIES

**DO & CO Use of Natural Resources Policy** strongly outlines the company's position on sustainable packaging. It highlights DO & CO's commitment to reducing the environmental impact of packaging materials. It recognizes the significant ecological footprint of single-use plastics and aims to transition to more sustainable alternatives. Key areas of focus include the abolition of single-use plastics. The company is committed to eliminating single-use plastics from its operations by 2030, while ensuring compliance with food safety and airport security regulations, and exploring commercially available sustainable alternatives. The policy reinforces that supplier engagement is key, and that close collaboration with suppliers is necessary to ensure the use of sustainable packaging materials. The monitoring and reporting on a regular basis, focusing on the ecological footprint of packaging is also outlined as essential to track progress and ensure accountability.

#### TARGETS

TARGETS
TA 6) Enhance our proprietary waste management solution's operational efficiency
TA 8) No single-use plastic in our operations by 2030* *Where feasible within regulatory limits

Table 20 - Targets related to sustainable packaging

#### ACTIONS

As part of its broader strategy to reduce plastic waste and support circular economy principles, DO & CO is implementing a range of sustainable packaging measures across its operations. These efforts focus on minimizing the use of single-use plastics, improving material recovery, and integrating more durable, reusable solutions. As part of this approach, the company is refining its reporting on single-use plastics to enhance transparency and track progress more effectively. Among the specific actions taken, a trial is underway to replace single-use cling film with reusable plastic lids for kitchen food containers—offering both environmental and operational benefits. In addition, deposit return systems for plastic bottles and cans have been established at most European sites, ensuring that bottles are properly collected and recycled. The only exception to this system applies to locations governed by international catering waste (ICW) regulations, which require different waste handling procedure.

1. New trial of reusable plastic lids for kitchen food containers to replace cling film usage in place.
2. Plastic bottle deposit systems in place across Europe, securing bottle circulation, exception in cases of ICW.
3. Innovative sustainable packaging continually tested by Quality Assurance and design teams.
4. SAP Garden Munich 85% reusable packaging.



## 6.EU-TAXONOMY

### 6.1.INTRODUCTION

The EU Taxonomy plays a key role in the initiatives of the European Union (EU) for sustainable finances. The EU-Taxonomy is a key classification system defining clear criteria to identify economic activities making a reasonable contribution to the transition to a zero-carbon and environmentally sustainable future as set out in the European Green Deal. By directing investments to the targets of the Green Deal, the EU-Taxonomy is expected to direct capital to projects and activities that make a substantial contribution to reaching the EU's climate and energy targets for 2030 and to reaching net zero by 2050. In line with Regulations (EU) 2020/852 dated 18 June 2020, (EU) 2021/2139 dated 4 June 2021, (EU) 2021/2178 dated 6 July 2021 and (EU) 2022/1214 dated 9 March 2022 and the corresponding changes by the delegated acts on environment and climate (EU) 2023/2485 and 2023/2486 dated 27 June 2023, the Company is obligated to transparently disclose three key performance indicators (KPI): turnover, capital expenditure (CAPEX) and operational expenditure (OPEX). The first step to determine compliance with the criteria of the EU-Taxonomy is to assess climate-relevant aspects of its business activity.

The EU-Taxonomy calls for reporting on DO & CO's contribution to selected environmental objectives:

- (1) Climate change mitigation (CCM)
- (2) Climate change adaptation (CCA)
- (3) Sustainable use and protection of water and marine resources (WTR)
- (4) Transition to a circular economy (CE)
- (5) Pollution prevention and control (PPC)
- (6) Protection and restoration of biodiversity and ecosystems (BIO)

Reaching taxonomy eligibility under the EU-Taxonomy regulation shows that the defined economic activity of the company is in scope of the EU-Taxonomy. Turnover, CAPEX and OPEX related to this activity are considered taxonomy eligible. The qualification for taxonomy alignment is stricter and requires that the activity significantly contributes to at least one of the EU-Taxonomy's six environmental objectives. The contribution must be made without doing significant harm to any of the other environmental objectives, meeting relevant technical criteria. Furthermore, the climate risks and vulnerabilities are to be assessed as part of the Do-No-Significant-Harm Process, and the company must ensure minimum social safeguards. Turnover, CAPEX and OPEX related to an activity, defined in the EU-Taxonomy regulation, are considered taxonomy-aligned.



## 6.2.PROCEDURE

For the purposes of the EU-Taxonomy, the respective timeframe aligns with the fiscal year as outlined in the financial report of the FY2024/2025, reaching from 1st of April 2024 to 31st of March 2025. In order to ensure compliance with the EU-Taxonomy, it is crucial to identify all relevant economic activities and to classify them pursuant to the determined criteria. An extensive impact analysis was carried out for all environmental objectives and activities regarding all three KPI. In this analysis all activities – except one – are identified and allocated to the environmental objective CCM. Additionally, the turnover generating activity BIO 2.1 comprising ‘Hotels, holiday parks, camping sites and similar accommodations’ was identified. Additionally, there are no adjustment plans for identified climate risks. Furthermore, no relevant activities for CAPEX, OPEX or turnover were identified for the environmental objectives 3 – 5. Activities do not contribute to multiple environmental objectives. Double-counting is avoided by allocating each item to solely one environmental objective. In cases where taxonomy-eligibility applies to several economic activities, the respective activity is allocated to the environmental objective CCM.

The financial input is collected and aggregated on group level, but data assessment is carried out individually for each legal entity of DO & CO. This indicated that the financial information is recorded pursuant to the local GAAP as applicable in the respective country. During final consolidation and finalization, group values are taken into account to ensure single presentation, comparability and reconciliation. This approach enables detailed analysis on a local level, while ensuring consistent group reporting in line with the financial reporting.

As part of the analysis of the CAPEX, all relevant accounts were initially reviewed to assess their potential relevance under the EU-Taxonomy. Based on this analysis, capital expenditures were examined in detail. Each individual asset addition was evaluated to determine its eligibility under the EU-Taxonomy. In addition, the taxonomy-relevant additions were assigned to the predefined economic activities. At the last stage, all eligible asset additions were aggregated. The resulting total constitutes the numerator of the CAPEX KPI.

Within the Group, only two legal entities engage in hotel operations. These specific entities were used as the basis for determining turnover relevant under the EU-Taxonomy. For the calculation of the numerator, only turnover accounts directly attributable to hotel activities were considered.

The approach used to calculate OPEX follows the same methodology as the CAPEX calculation. All accounting accounts were reviewed for their relevance under the EU Taxonomy and subsequently assigned to the corresponding predefined economic activities. Based on this classification, the OPEX denominator was then determined.

Turnover, CapEx, and OpEx were calculated pursuant to the definition of disclosure included in the Delegated Regulation (EU) 2021/2178. After identifying the company's relevant economic activities, these activities were assessed for EU Taxonomy alignment. The assessment determined whether the relevant economic activities met the criteria for classification as taxonomy-aligned. A taxonomy-aligned activity must comply with all three criteria:

- Substantial Contribution (SC): the economic activity substantially contributes to meeting at least one of the six environmental objectives stated in the EU Taxonomy.
- Do No Significant Harm (DNSH): the economic activity does not significantly harm one of the other five environmental objectives.
- Minimum Social Safeguards (MSS): the company complies with the minimum social safeguards as defined in the EU-Taxonomy framework.

This process started with an extensive review of the EU Taxonomy regulation and the corresponding documents to fully understand the subtleties of each criterion. In the following, a systematic approach was applied to collect relevant data on the economic activities to be assessed. These data comprise a wide range of factors, including but not limited to environmental key performance indicators, energy efficiency key performance indicators and compliance with established sustainability standards.

The DNSH principle states that economic activities classified as environmentally sustainable may not significantly harm any other environmental objective stated in the EU-Taxonomy regulation. Therefore, each economic activity defined by the EU-Taxonomy is to be thoroughly assessed to ensure compliance with DNSH. An extensive assessment of the criteria for classification as taxonomy-aligned has been initiated. This includes the evaluation of Substantial Contribution criteria, DNSH criteria – including climate risk and vulnerability analysis – as well as minimum social safeguards.

For the financial year 2024/2025, both taxonomy-eligible and taxonomy-aligned CAPEX can be reported in accordance with the requirements of the EU-Taxonomy regulation. In addition, taxonomy-eligible activities are identified and reported for Turnover for FY2024/2025. The taxonomy-aligned CAPEX additions have been reviewed in detail and allocated to the respective economic activities based on the technical screening criteria, compliance with the DNSH principles, and adherence to minimum social safeguards. The distribution of these CAPEX amounts across the relevant activities is presented in the following table:

### 6.3.ENVIRONMENTAL OBJECTIVE 1: CLIMATE CHANGE MITIGATION (CCM)

#### 6.3.1.SECTION 6: TRANSPORT

ECONOMIC ACTIVITY	DESCRIPTION	KPI ALLOCATION
Activity 6.5: Transport by motorbikes, passenger cars and light commercial vehicles	Purchase, financing, rental, leasing and operation of vehicles in categories M1 and N1, both of which fall within the scope of Regulation (EC) No 715/2007 of the European Parliament and of the Council, or L (two- and three-wheeled vehicles and four-wheeled motor vehicles).	CAPEX
Activity 6.6: Freight transport services by road	Purchase, financing, leasing, rental and operation of vehicles in categories N1, N2 or N3 that fall within the scope of EURO VI, stage E or its successor, for road freight transport.	CAPEX

## 6.3.2. SECTION 7: CONSTRUCTION AND REAL ESTATE ACTIVITIES

ECONOMIC ACTIVITY	DESCRIPTION	KPI ALLOCATION
Activity 7.3: Installation, maintenance and repair of energy efficiency equipment	<p>The activity consists in one of the following individual measures (...):</p> <ul style="list-style-type: none"> <li>• Addition of insulation to existing envelope components, such as external walls (including green walls), roofs (including green roofs), lofts, basements and ground floors (including measures to ensure airtightness, measures to reduce the effects of thermal bridges and scaffolding) and products for the application of the insulation to the building envelope (including mechanical fixings and adhesive);</li> <li>• Replacement of existing windows with new energy efficient windows;</li> <li>• Replacement of existing external doors with new energy efficient doors;</li> <li>• Installation and replacement of energy efficient light sources;</li> <li>• Installation, replacement, maintenance and repair of heating, ventilation and air-conditioning (HVAC) and water heating systems, including equipment related to district heating services, with highly efficient technologies;</li> <li>• Installation of low water</li> </ul>	CAPEX
Activity 7.4: Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	Installation, maintenance and repair of charging stations for electric vehicles in buildings and parking spaces attached to buildings.	CAPEX
Activity 7.5: Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings.	CAPEX
Activity 7.6: Installation, maintenance and repair of renewable energy technologies	Installation, maintenance and repair of renewable energy technologies on site	CAPEX
Activity 7.7: Acquisition and ownership of buildings	Purchase of real estate and exercise of ownership rights over such real estate.	CAPEX

## 6.4.ENVIRONMENTAL OBJECTIVE 6: PROTECTION AND RESTORATION OF BIODIVERSITY AND ECOSYSTEMS (BIO)

### 6.4.1.SECTION 2: ACCOMODATION SERVICES

ECONOMIC ACTIVITY	DESCRIPTION	KPI ALLOCATION
Activity 2.1: Hotels, holiday, camping grounds and similar accommodation	<p>The provision of short-term tourism accommodation with or without associated services, including cleaning, food and beverage services, parking, laundry services, swimming pools and exercise rooms, recreational facilities as well as conference and convention facilities. This includes accommodation provided by:</p> <ul style="list-style-type: none"> <li>a) hotels and motels of all kinds;</li> <li>b) holiday homes;</li> <li>c) visitor flats, bungalows, cottages and cabins;</li> <li>d) youth hostels and mountain refuges;</li> <li>e) campgrounds and trailer parks;</li> <li>f) space and facilities for recreational vehicles;</li> <li>g) recreational camps and fishing and hunting camps;</li> <li>h) protective shelters or plain bivouac facilities for placing tents or sleeping bags.</li> </ul>	TURNOVER



## 6.5.TURNOVER

The Delegated Act (EU) 2023/2485 added further environmental objectives in the tax year 2023/2024. This results in mEUR 8.1 taxonomy-eligible turnover in the economic activity BIO 2.1. ‘Hotels, holiday parks, camping sites and similar accommodations’. The financial development of DO & CO Aktiengesellschaft in the business year 2024/2025 is detailed in the consolidated financial statements. Turnover reported pursuant to the International Accounting Standard (IAS) 1.82 (a) as adopted in the Regulation (EC) No. 1126/2008 of the Commission, are presented in the consolidated income statement under item ‘6.1 Revenue’. The denominator of the turnover KPI is composed of consolidated net turnover on group level including income from the sale of products and services, excluding rebates, discounts and similar deductions. The numerator of the KPI includes turnover from products and services related to taxonomy-eligible economic activities. By applying activity BIO 2.1 to turnover and the resulting new reporting, this this key performance indicator was assessed more in detail during calculation, while the underlying collection process remained unchanged. Following the assessment of the criteria outlined in Chapter 6.2 (Procedures), no turnover-related activities were identified that meet the requirements for classification as taxonomy-aligned.

TURNOVER SHARE / TOTAL TURNOVER		
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0.00 %	0.00 %
CCA	0.00 %	0.00 %
WTR	0.00 %	0.00 %
CE	0.00 %	0.00 %
PPC	0.00 %	0.00 %
BIO	0.00 %	0.35 %

Financial Year 2024/2025		2024/25		Substantial Contribution Criteria					
Economic Activities	Code	Turnover	Proportion of turnover	Climate Change Mitigation	Climate change Adaptation	Water	Pollution	Circular Economy	Biodiversity
Text		mEUR	%	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>									
<b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>									
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.00	0.00 %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Of which Enabling		0.00	0.00 %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Of which Transitional		0.00	0.00 %	0.00%					
<b>A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>									
				EL;N/EL	EL;N/EL	EL;N/EL	EL;N/EL	EL;N/EL	EL;N/EL
Hotels, holiday, camping grounds and similar accommodation	BIO 2.1	8.10	0.35 %	N/EL	N/EL	N/EL	N/EL	N/EL	EL
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		8.10	0.35 %	0.00%	0.00%	0.00%	0.00%	0.00%	100%
A. Turnover of Taxonomy-eligible activities (A.1+A.2)		8.10	0.35 %	0.00%	0.00%	0.00%	0.00%	0.00%	100%
<b>B. TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>									
Turnover of Taxonomy-non-eligible activities		2,290.02	99.65 %						
TOTAL		2,298.12	100.00 %						

DNSH-Criteria ("Do No Significant Harm")									
Climate Change Mitigation	Climate change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) turnover 2023/24	Category enabling activity	Category transitional activity
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
							0.00%		
							0.00%	E	
							0.00%		T
							0.43%		
							0.43%		
							0.43%		

## 6.6.CAPITAL EXPENDITURE, CAPEX

The numerator includes capitalized additions to property, plant and equipment pursuant to the definition in the Regulation (EU) 2021/2178 on disclosures as well as intangible assets including assets in the course of construction and additions to right-of-use assets pursuant to IFRS 16. However, the numerator of the KPI excludes prepayments, adaptations due to impairments and revaluations, and changes of the fair value.

### CAPEX DENOMINATOR BREAKDOWN

ASSET TYPE	mEUR	REFERENCE TO THE NOTES OF THE CONSOLIDATED FINANCIAL STATEMENT
Property, plants and equipment	108.52	5.2 Property, plant and equipment
Assets under construction	12.73	5.2 Property, plant and equipment
IFRS right-of-use assets	1.56	9.2. Lease agreements

The numerator represents the share of capital expenditures included in the denominator that relates to assets or processes associated with taxonomy-aligned economic activities. CAPEX of the financial year 2024/2025 has mainly changed through the increase in additions to assets under construction. This increase results from the expansion of the business lines due to acquiring new customers especially in the Airline Catering division. The process has been further improved through more precise inquiries and more detailed data collecting by deepening the level of detail in calculating this KPI. In the financial year 2024/2025 no capital expenditure were made in the context of business combinations. Furthermore, it must be highlighted that no CAPEX-plan was prepared for the fiscal year 2024/2025. Moreover, additions to the defined CAPEX in the amount of EUR 569,435 relating to the turnover-generating economic activity BIO 2.1 were recorded in FY2024/2025.

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## CAPEX DENOMINATOR ON AGGREGATED LEVEL BROKEN DOWN

ASSET TYPE	ADDITIONS IN 2024/2025 IN mEUR	ADDITIONS IN 2023/2024 IN mEUR	REFERENCE TO THE NOTES OF THE CONSOLIDATED FINANCIAL STATEMENT
Additions to intangible assets	1.56	0.19	5.1. Intangible assets
Additions to property, plant and equipment	121.25	73.35	5.2. Property, plant and equipment
thereof additions to property and buildings, including buildings on third-party land	74.24	12.81	5.2. Property, plant and equipment
thereof additions to plant and machinery	11.35	7.77	5.2. Property, plant and equipment
thereof additions to other equipment and office equipment	22.93	25.29	5.2. Property, plant and equipment
thereof additions to assets in the course of construction	12.73	27.48	5.2. Property, plant and equipment
Reclassification of advance payments	0.00	2.37	4.3. Accounting Methods
Additions to right-of use assets leasing (IFRS 16)	1.56	93.61	9.2. Lease agreements

## TAXONOMY-ELIGIBLE CAPEX ADDITIONS BROKEN DOWN BY ECONOMIC ACTIVITY

ECONOMIC ACTIVITY PURSUANT TO THE DELEGATED REGULATION	mEUR
EA CCM 6.5 Transport by motorbikes, passenger cars and light commercial vehicles	0.85
EA CCM 6.6. Freight transport services by road	6.38
EA CCM 7.3. Installation, maintenance and repair of energy efficiency equipment	0.41
EA CCM 7.7. Acquisition and ownership of buildings	15.52
EA CCM 8.1. Data processing, hosting and related activities	15.89

### TAXONOMY-ALIGNED CAPEX ADDITIONS BROKEN DOWN BY ECONOMIC ACTIVITY

ECONOMIC ACTIVITY PURSUANT TO THE DELEGATED REGULATION	mEUR
EA CCM 7.3. Installation, maintenance and repair of energy efficiency equipment	0.09
EA CCM 7.7. Acquisition and ownership of buildings	0.37

CAPEX SHARE / TOTAL CAPEX		
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0.37 %	19.24 %
CCA	0.00 %	19.24 %
WTR	0.00 %	0.00 %
CE	0.00 %	0.00 %
PPC	0.00 %	0.00 %
BIO	0.00 %	0.00 %



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Financial Year 2024/2025		2024/25		Substantial Contribution Criteria					
Economic Activities	Code	CAPEX	Proportion of CAPEX	Climate Change Mitigation	Climate change Adaptation	Water	Pollution	Circular Economy	Biodiversity
Text		mEUR	%	Y/N/N/EL	Y/N/N/EL	Y/N/N/EL	Y/N/N/EL	Y/N/N/EL	Y/N/N/EL
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>									
A.1. Environmentally sustainable activities (Taxonomy-aligned)									
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	0.09	0.07 %	Y	N	N/EL	N/EL	N/EL	N/EL
Acquisition and ownership of buildings	CCM 7.7	0.37	0.30 %	Y	N	N/EL	N/EL	N/EL	N/EL
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.46	0.37 %	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Of which Enabling		0.46	0.37 %	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Of which Transitional		0.00	0.00 %	0.00%					
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)									
				EL/N/EL	EL/N/EL	EL/N/EL	EL/N/EL	EL/N/EL	EL/N/EL
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	0.85	0.69 %	EL	EL	N/EL	N/EL	N/EL	N/EL
Freight transport services by road	CCM 6.6	6.38	5.20 %	EL	EL	N/EL	N/EL	N/EL	N/EL
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	0.41	0.33 %	EL	EL	N/EL	N/EL	N/EL	N/EL
Acquisition and ownership of buildings	CCM 7.7	15.52	12.64 %	EL	EL	N/EL	N/EL	N/EL	N/EL
Data processing, hosting and related activities	CCM 8.1	0.01	0.01 %	EL	EL	N/EL	N/EL	N/EL	N/EL
Hotels, holiday, camping grounds and similar accommodation	BIO 2.1	0.00	0.00 %	N/EL	N/EL	N/EL	N/EL	N/EL	EL
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		23.17	18.87 %	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
A. CapEx of Taxonomy-eligible activities (A.1+A.2)		23.63	19.24 %	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
<b>B. TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>									
CapEx of Taxonomy-non-eligible activities		99.17	80.76 %						
TOTAL		122.80	100 %						

DNSH-Criteria ("Do No Significant Harm")									
Climate Change Mitigation	Climate change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) CapEx 2023/24	Category enabling activity	Category transitional activity
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
Y	Y	Y	Y	Y	Y	Y	0.00%		
Y	Y	Y	Y	Y	Y	Y	0.00%		
Y	Y	Y	Y	Y	Y	Y	0.00%		
Y	Y	Y	Y	Y	Y	Y	0.00%	E	
Y	Y	Y	Y	Y	Y	Y	0.00%		T
							3.20%		
							4.99%		
							0.49%		
							44.68%		
							0.00%		
							0.10%		
							53.46%		
							53.46%		

### 6.7. OPERATING EXPENDITURE, OPEX

The denominator includes direct not capitalized costs relating to research and development, renovation measures for buildings, short-term rental agreements, maintenance and repair (e.g. costs for regular maintenance) as well as all other direct expenses relating to ongoing maintenance of property, plant and equipment. These expenditures can be made by the organization itself or outsourced to third parties in order to ensure continuous and efficient operation of assets, in this case cleaning costs. The numerator represents the share of operational expenditures in the denominator which relates to assets or processes in connection with taxonomy-eligible economic activities and direct not capitalized costs for research and development. Pursuant to the EU-Taxonomy, operational expenditures not significant for the company's business model can be omitted. The denominator of the operational expenditures was calculated pursuant to the above description and amounts to in total mEUR 161.54. The numerator was not broken down in detail by economic sectors due to materiality reasons, since pursuant to the EU-Taxonomy the OPEX is not significant for DO & CO's business model. The insignificance was assessed in qualitative terms as well as in terms of quantity. In qualitative terms, its operational expenditures are not a significant part of DO & CO's business model. In terms of quantity the insignificance was assessed using turnover. Since DO & CO is strongly based on turnover, this KPI was used as a benchmark. Relating to turnover, the OPEX denominator calculated pursuant to the criteria described above, is not a significant part of the business, neither in qualitative terms nor in terms of quantity.

OPEX SHARE / TOTAL OPEX		
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0.00 %	0.00 %
CCA	0.00 %	0.00 %
WTR	0.00 %	0.00 %
CE	0.00 %	0.00 %
PPC	0.00 %	0.00 %
BIO	0.00 %	0.00 %

Financial Year 2024/2025	2024/25			Substantial Contribution Criteria					
Economic Activities	Code	OPEX	Proportion of OPEX, 2024	Climate Change Mitigation	Climate change Adaptation	Water	Pollution	Circular Economy	Biodiversity
Text		mEUR	%	Y/N;N/EL	Y/N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>									
<b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>									
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.00	0.00 %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Of which Enabling		0.00	0.00 %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Of which Transitional		0.00	0.00 %	0.00%					
<b>A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>									
				EL;N/EL	EL;N/EL	EL;N/EL	EL;N/EL	EL;N/EL	EL;N/EL
Revenue of Taxonomyeligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		0.00	0.00 %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
A. Revenue of Taxonomy eligible activities (A.1+A.2)		0.00	0.00 %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>B. TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>									
OpEx of Taxonomy-noneligible activities		161.54	100.00 %						
TOTAL		161.54	100.00 %						

DNSH-Criteria ("Do No Significant Harm")									
Climate Change Mitigation	Climate change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) OpEx 2023/24	Category enabling activity	Category transitional activity
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
							0.00%		
							0.00%	E	
							0.00%		T
							0.00%		
							0.00%		

### 6.8. ACTIVITIES IN THE ENERGY SECTOR

DO & CO does not operate in the nuclear energy and fossil gas sector. Therefore, the following is reported: Disclosure sheet 1 activities in the field of nuclear energy and fossil gas.

LINE	NUCLEAR ENERGY RELATED ACTIVITIES	
1.	The company carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2.	The company carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3.	The company carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO
	Fossil gas related activities	
4.	The company carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5.	The company carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
6.	The company carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO





## II. SOCIAL



**DO & CO MILAN AIRPORT**  
CELEBRATING 30 YEARS OF OPERATIONS



## 7. OWN WORKFORCE

### 7.1. WORKFORCE CHARACTERISTICS AND MANAGEMENT

[GRI 2-7]

Guided by core values of innovation, quality, and people, DO & CO promotes a collaborative environment driven by its approximately 16,000 dedicated employees, promoting cultural agility to enhance guest connections and going beyond to deliver exceptional culinary experiences. DO & CO strives to create a diverse, secure, and supportive work environment.

DO & CO places a strong emphasis on developing internal talent, with many of today's leaders having started in entry-level roles. This commitment is supported through structured training, mentorship, and clear growth pathways that reflect the company's bespoke expertise. Teams are strengthened through hands-on learning and guided development, ensuring that knowledge is passed on, potential is recognized, and a culture of continuous improvement is sustained.

Labor practices focus on safety, well-being, and inclusivity, even amidst industry challenges. Cross-functional job rotations and less hierarchical structures promote skill development, open communication, and a positive, empowering workplace culture.

#### 7.1.1. GOVERNANCE AND STRATEGY

The ongoing growth and expansion of DO & CO reflects the dedication and talent of its employees. By investing in their skill development and empowering them to take ownership, the company continues to drive its success and build a strong foundation for the future.

As DO & CO's success continues to gain momentum, sustaining this success relies on a focus on operational excellence, driving innovation, and leading the way in quality and efficiency across all business groups.

This determination and strength proceeds to lay a strong foundation for the company's future. The management board reiterates their pride in the global team's dedication and teamwork in building and growing the business. This dedication is directly reflected in customer satisfaction and the expansion and longevity of contracts.

Strong governance underpins the company's performance. DO & CO maintains clear policies and internal controls to safeguard against corruption, bribery, and unfair competition. These principles are enforced through regular audits, compliance checks, and established reporting channels. Individual violations are addressed through formal disciplinary processes.

Governance responsibilities are held at the highest level of the organization, supported by company-wide policies and management systems ensuring that risks are proactively identified and addressed.

### 7.1.2. IMPACTS

The success of DO & CO in delivering on its business strategy and customer quality commitments is contingent on the expertise and dedication of its people. Therefore, it is vital that the risks and opportunities related to the employees are managed with the utmost care and attention and the highest priority. Employee health and safety remain key priorities. Therefore, it is essential to put effective measures in place to prevent workplace accidents, helping to safeguard the physical, psychological, and financial wellbeing of employees.

Offering competitive employment contracts that go beyond legal requirements and market standards enhances job satisfaction and strengthens talent retention. Creating an environment where professional goals and personal priorities are meaningfully honored, adds value to the employee experience. Altogether, these measures not only improve employee morale and productivity but also support responsible corporate governance and long-term resilience. Attracting and retaining talented employees is critical to the company's success, as the loss of employees with specialized skills can disrupt operations and affect reputation.

DO & CO's Policies on **Human Rights, Employee Wellbeing and Engagement, Business Conduct**, and **Diversity, Inclusion and Equity** underscore DO & CO's commitment to continual development of a workplace that embraces diversity, ensures safety and security, and upholds dignity, respect, and equal opportunity, empowering all employees to contribute meaningfully to the company's success.



DO & CO POLAND

### 7.1.3. POLICIES, TARGETS AND METRICS

#### POLICIES

**DO & CO Business Conduct Policy** outlines the company's stance against corruption, bribery, and unfair competition. Violations of these principles may have significant negative impacts. The policy includes compliance checks to prevent systemic issues. Reporting mechanisms are in place to ensure that concerns can be raised confidentially and addressed appropriately. The aim of the policy is to support a transparent and accountable working environment where issues are resolved constructively and standards are upheld.

**DO & CO Diversity, Inclusion & Equity Policy** supports employees by addressing potential negative impacts related to discrimination, harassment, and victimization based on protected characteristics such as age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion and belief, sex, and sexual orientation. It aims to embed diversity, inclusion, and equity principles in HR strategies and procedures, providing awareness trainings, and monitoring compliance. It also includes mechanisms for addressing individual incidents of discrimination or harassment through disciplinary procedures and support for affected employees.

The company's policies also include regular monitoring and enforcement to ensure compliance, indicating a focus on preventing systemic issues. Individual incidents are addressed through dispute resolution mechanisms, performance improvement plans, and procedures via grievance mechanisms.

#### TARGETS

##### TARGETS

TA 20) Transparency of all HR-related processes

TA 21) Zero tolerance policy on discrimination, modern slavery, and child labour cases

*Table 21 - Targets related to workforce characteristics and management*

#### METRICS

The following section offers a detailed analysis of **headcount** and **Full-Time Equivalent (FTE)** figures as of 31 March 2025 for the reporting period 2024/2025, offering a comparative perspective in relation the previous year (as of 31 March 2024). The disaggregation of data by gender is a key component of ensuring transparency and reflecting developments within the female and male workforce.

In general, DO & CO's global workforce has increased by 12.4%, with a headcount of 16,915 employees as of 31 March 2025. Whereas the FTE-figure have increased by 13.0% to amount to 15,256 as of 31 March 2025. It should be noted that the average FTE-number amounts to 15,255 for FY 2024/2025. Also, the headcount and FTE calculation excludes temporary staff. The number of temporary staff is published separately in Chapter 7.5.3.

The disaggregation of data by **gender** is a key component of ensuring transparency and reflecting developments within the female and male workforce. The result of the gender ratio of employees is 35.3% female and

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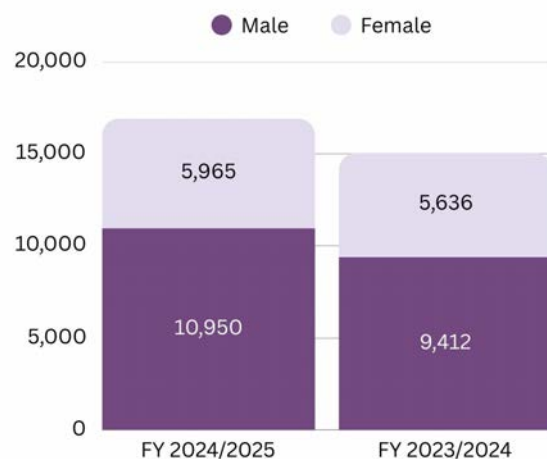
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64.7% male - measured in headcount - approximately reflects the distribution of the previous year.

METRICS	FY 2024/2025	FY 2023/2024
Number of male employees (headcount)	10,950	9,412
Number of female employees (headcount)	5,965	5,636
Number of total employees (headcount)	16,915	15,048

Table 22 - Workforce Breakdown by Gender (headcount) as of 31 March 2025



These figures are based on headcount

Image 2 - Workforce breakdown by gender (headcount) as of 31 March 2025

METRICS	FY 2024/2025	FY 2023/2024
Number of male employees (FTE)	9,892	8,384
Number of female employees (FTE)	5,364	4,943
Number of total employees (FTE)	15,256	13,327

Table 23 - Workforce breakdown by gender (FTE) as of 31 March 2025

The increase of employees in headcount and FTE highlights not only the expansion of the business itself but also the steady and sustainable growth in staffing levels, indicating a balanced and deliberate approach to scaling operations.

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Following the overview of FTE and headcount figures, it is also important to consider the development of total working hours. The increase in total hours worked further underlines the overall growth, reflecting both the rise in staffing and the higher operational activity across the organization.

The total number of working hours in the financial year 2024/2025 increased by 28.1%. Therefore, although the increase varies slightly, it remains within a reasonable range and is consistent with the overall rise in both headcount and FTE making it a plausible development.

METRICS	FY 2024/2025	FY 2023/2024
Total number of working hours	42,821,036	33,436,059

Table 24 - Total number of working hours

The rise in the number of employees is indicative of an increase in operations within the respective unit. The following section will present a detailed breakdown of headcount numbers, with the aim of providing a clearer understanding of the distribution of personnel across different locations and units. The analysis indicates that 40.1% of the total headcount is employed within Türkiye. The United States of America (USA) is the second-largest in this context, with a total of six sites across the country. These include the hubs of JFK New York, Boston, Chicago, Detroit, Miami, and Los Angeles. In these locations, the company's workforce is comprised of 21.6% of its total global staff. The third-place position was obtained by the UK, with 12.5%.

COUNTRY	NUMBER OF EMPLOYEES (HEADCOUNT) FY 2024/2025	NUMBER OF EMPLOYEES (HEADCOUNT) FY 2023/2024
AUSTRIA	1,293	1,194
GERMANY	1,061	1,172
SPAIN	1,321	1,224
POLAND	287	347
ITALY	107	77
UNITED KINGDOM	2,119	2,130
TÜRKİYE	6,780	6,369
SOUTH KOREA	299	279
USA	3,648	2,535

Table 25 - Workforce breakdown by country



The operations in DO & CO's production units continued uninterrupted, in line with the previous year, with no work stoppages or strikes.

METRICS	FY 2024/2025	FY 2023/2024
Number of work stoppages / strikes	0	0

Table 26 - Number of work stoppages / strikes

This past financial year marks a significant milestone in DO & CO's sustainable growth strategy, with both the number of employees and total working hours increasing in line with the operational growth. This strong upward trend reflects the company's dynamic global business expansion. It is a testament to the dedication of teams that workforce growth was achieved in every major location underscoring the strength and consistency of the company's global workforce strategy. Notably, this substantial expansion took place without a single strike or work stoppage, highlighting the positive and stable working environment that DO & CO continues to cultivate.

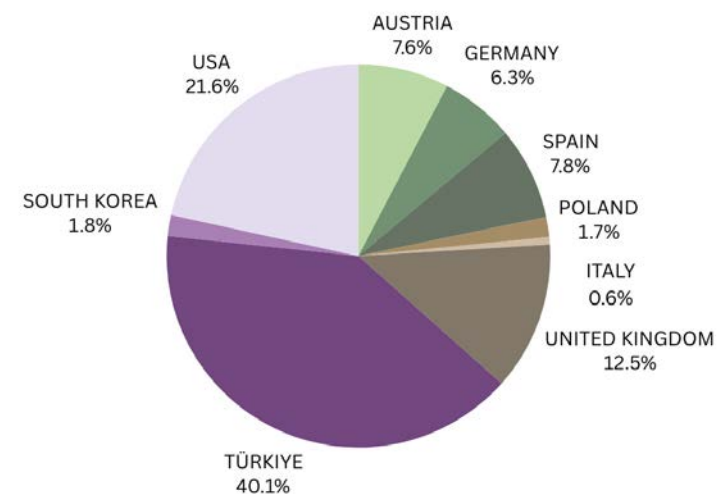


Image 3 - Workforce breakdown by country

## 7.2.LABOR PRACTICES

[GRI 2-7, GRI 401-1, GRI 401-3]

DO & CO is committed to upholding fair and equitable labor practices across all of its operations. The company adheres to internationally recognized labor standards, including the Core Conventions of the International Labor Organization (ILO), and ensure full compliance with local labor laws in every region where DO & CO operates. The company's policies promote fair employment as well as safe and healthy working conditions.

### 7.2.1.GOVERNANCE AND STRATEGY

DO & CO integrates robust labor practices into its governance framework and strategic approach to workforce management. It ensures fair treatment and employee well-being by maintaining and regularly reviewing competitive compensation structures that comply with national regulations and market standards and prohibit discrimination based on any personal characteristic.

As part of its strategic commitment to a safe and healthy workplace, the company provides training on compliance, hygiene and safety protocols. It also works to cultivate a supportive work environment that promotes inclusion, respect, and open communication.

These practices form a core part of the company's governance and strategy, demonstrating its dedication to upholding ethical labor standards and fostering a workplace where all employees can thrive. By embedding these principles into its operations, the company reinforces its core values — investing in people.

## 7.2.2.IMPACTS

The company's commitment to strong labor practices is integral to its operational success. By maintaining high standards of safety, and providing regular training, it creates a safe and productive workplace. Opportunities for career growth, such as mentorship, job rotations, and promotions, help keep employees engaged and build skills across the business.

The identified risks highlight several aspects of working conditions that can negatively affect employees' physical and mental health. Additional health risks arise from long or irregular working hours, including shift work and insufficient recovery times, particularly in production and service roles. Occupational accidents and illnesses also pose serious threats, potentially resulting in temporary or permanent harm, or even fatalities.

Balancing stability with flexibility in employment relationships remains an important focus. While short-term contracts and limited part-time or adaptable work options can create challenges for job security and work-life balance, addressing these areas offers an opportunity to enhance employee wellbeing and strengthen long-term commitment.

To proactively support employee well-being and minimize potential risks, DO & CO implements a range of measures. These include ensuring fair compensation in line with applicable regulations and market standards, as well as providing comprehensive social protections such as health, accident, pension, and unemployment insurance. Workplace safety is a top priority, supported by the provision of personal protective equipment and ergonomically designed workspaces. Furthermore, employee privacy is safeguarded in full alignment with the General Data Protection Regulation (GDPR), supporting a culture of trust, respect, and legal integrity. Together, these initiatives contribute to a safe, equitable, and empowering working environment for all.

### 7.2.3. POLICIES, TARGETS AND METRICS

#### POLICIES

The **DO & CO Employee Wellbeing and Engagement Policy** addresses potential negative impacts on employee well-being, such as excessive working hours, discrimination, and lack of fair compensation. It also covers mental health concerns and workplace safety.

#### TARGETS

##### TARGETS

TA 20) Transparency of all HR-related processes

Table 27 - Targets related to labor practices

## METRICS

There are several important factors to consider when assessing labor practices. These include employee turnover, the balance between temporary and permanent employees and the presence of collective agreements. Together, these factors provide a comprehensive overview of how the company manages its workforce and supports its employees. Comprehensive assessments offer valuable insights into working conditions, job security, and organizational stability.

Table 29 illustrates the dynamic workforce developments at DO & CO during the reporting period, shaped in part by the unique characteristics of the industry. Approximately 10,000 new employees joined the organization - a strong indicator of growth and continued operational expansion. Of these new hires, 37.2% were women and 62.8% were men, which aligns with broader workforce patterns where women often represent a larger share of part-time roles globally. Simultaneously, around 7,500 employees concluded their journey with DO & CO. Among those departing, 39.0% were female and 61.0% male. Overall, these movements resulted in a turnover rate of 42.0%, underscoring a phase of significant organizational renewal and adaptation in response to business needs and industry trends. The number of hires and leavings reflect temporary and permanent employees. Thus, for the calculation of the employee turnover rate, temporary employees in headcount were also considered for the number of total employees in headcount.

METRICS	FY 2024/2025	FY 2023/2024
Total new hires	10,089	9,424
New female hires	3,751	3,786
New male hires	6,338	5,638
Total employee leavings	7,651	6,037
Total female employee leavings	2,986	2,283
Total male employee leavings	4,665	3,754

Table 28 - Employee turnover breakdown by gender

In order to gain a more comprehensive understanding of the previously mentioned figures and the turnover rate within their respective contexts, it is crucial to consider the following information regarding temporary and permanent employees.

Permanent employees are individuals who are directly employed by a DO & CO group legal entity under an employment contract. They are fully integrated into the company's workforce. Whereas temporary staff are engaged on a non-permanent basis through third-party agencies to cover short-term operational needs, seasonal demands or specialized tasks.

As a company operating primarily in airline catering and large-scale international event catering, the group experiences a consistently high staff turnover rate. However, this figure does not necessarily reflect structural employee turnover in the traditional sense. Rather, it is largely influenced by seasonal fluctuations inherent to the industry, as well as the temporary nature of many roles. A significant portion of the workforce, especially younger employees and students with diverse academic backgrounds, is employed on a short-term or project basis, resulting in a dynamic staffing pattern characterized by frequent entries and exits aligned with operational demand.

Such flexibility is crucial for industries with fluctuating demand, such as airline catering and international event catering. A temporary workforce enables DO & CO to quickly scale operations up or down, ensuring operational efficiency and cost control.





### 7.3. WORKFORCE COMPENSATION AND SOCIAL SECURITY

[GRI 2-7, GRI 2-30]

DO & CO ensures all employees are covered by appropriate social protection measures in line with local regulations. The company upholds fair employment practices and guarantees that all employees are covered by appropriate social protections, such as parental leave, pensions, and healthcare, in compliance with applicable laws in every country of operation.

The company complies with national legislation and standards across all of its global locations, ensuring employees have access to statutory parental leave, social security, retirement benefits, and healthcare coverage. Additional voluntary benefits are provided to further support the wellbeing of the workforce.

This approach ensures that the company not only meets but often exceeds legal requirements, while safeguarding the rights and welfare of employees across all operations.

#### 7.3.1. GOVERNANCE AND STRATEGY

In line with legal requirements and market standards all employees are covered by appropriate social security, including parental leave, pensions, healthcare etc. The respective structuring of the social security measures differ country-by-country depending on the applicable legal framework. These measures are regularly reviewed and updated to ensure they remain aligned with legal requirements and best practices.

#### 7.3.2. IMPACTS

The above mentioned practices have a positive impact by strengthening employee security and well-being, improving retention and engagement, and supporting a stable and motivated workforce that contributes to the company's long-term success.

Potential non-adherence to applicable labor and social security regulations may result in consequences, potentially affecting operational stability, financial performance, and overall organizational integrity. Ensuring compliance is essential, also for maintaining responsible and sustainable workforce practices.

### 7.3.3. POLICIES, TARGETS AND METRICS

#### POLICIES

**DO & CO Employee Wellbeing & Engagement Policy** addresses potential negative impacts such as excessive working hours, discrimination and lack of fair working practices. It outlines the procedure for regular monitoring and enforcement to ensure compliance, focusing on preventing systemic issues. In accordance with the policy, incidents can be addressed through dispute resolution mechanisms and whistleblowing procedures.

**DO & CO Business Conduct Policy** outlines the company's fundamental principles and rules for conduct. It includes compliance checks and audits to prevent potential incidents and systemic issues. It outlines how reporting mechanisms work, how complaints or incidents are managed and how and if disciplinary measures are imposed.

#### TARGETS

TARGETS
TA 18) Monitor closely and investigate reports of discrimination
TA 20) Transparency of all HR-related processes
TA 21) Zero tolerance policy on discrimination, modern slavery, and child labour cases
TA 24) Ensure gender pay gap parity

Table 29 - Targets related to workforce compensation and social security

#### METRICS

In FY 2024/2025 the company has also tracked the applied wages globally to ensure the transparency to fair and responsible compensation practices. To sum up, all employees have received remuneration at or above the applicable minimum wage level defined by local law or the applicable collective bargaining agreement.

In the reporting period, 66.7% of DO & CO's global workforce, measured in headcount, was covered by collective agreements. Within the EU, high collective bargaining coverage rates are common, often due to legal frameworks and institutional support that promote sectoral agreements. For instance, countries like Austria, and Italy have coverage rates close to or at 100%, facilitated by mechanisms that extend agreements across entire industries. However, the regulatory landscape regarding collective agreements varies significantly across the countries in which DO & CO operates. Therefore, this figure is not fully representative, as compliance with all applicable legal requirements related to collective bargaining in each country is ensured.

DO & CO adheres to local legislation and regulations in defining and recording family-related leave entitlements and usage. This encompasses maternity, paternity, parental, and carers' leave as mandated by national law, collective agreements, or other policies. This method may not fully capture the diversity of leave practices across all countries and could introduce inaccuracies.

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METRICS	FY 2024/2025
The number of employees (headcount) on parental leave	400
Number of eligible employees (headcount) who have taken leave for family reasons	1,157

Table 30 - Indicators on leave for family reasons

METRICS	FY 2024/2025	FY 2023/2024
Average compensation per FTE, in EUR	41,074	32,565
Total remuneration of all employees, in EUR	626,622,209	468,180,124

Table 31 - Employee compensation



## 7.4. OCCUPATIONAL HEALTH AND SAFETY

[GRI 2-7, GRI 403-1, GRI 403-2, GRI 403-3, GRI 403-4, GRI 403-5, GRI 403-9]

Across all of its operations, from small events to large scale kitchens, DO & CO acknowledges its role in ensuring the safety and well-being of its employees.

New hires receive appropriate general and job specific safety trainings during onboarding, and this training is regularly refreshed. Beyond this, DO & CO provides personal protective equipment as well as emergency procedures, supports employees with health or safety concerns, encourages open communication, and consistently refines its safety standards across all operations.

This commitment creates a secure workplace environment that empowers the teams to excel. Globally, DO & CO focuses on enhancing working conditions and providing a positive work culture conducive to occupational health and safety across all operations.

### 7.4.1. GOVERNANCE AND STRATEGY

DO & CO upholds its commitment to the safety and well-being of employees through comprehensive measures designed to safeguard health and safety. Compliance with local, state, and federal regulations pertaining to workplace safety, and occupational health is foundational. This includes stringent cleanliness standards, and robust safety protocols.

To mitigate the risk of workplace accidents and injuries, DO & CO establishes explicit safety procedures for tasks such as heavy lifting, equipment operation, and thermal hazard management. The company addresses common industry challenges like demanding work schedules, employee fatigue, and understaffing by creating a safe and supportive work environment. Proactive measures include regular safety training, access to personal protective equipment, and clear emergency protocols.

DO & CO provides open communication mechanisms for employees to report health or safety issues, ensuring appropriate follow up, and continuously refines safety standards.

### 7.4.2. IMPACTS

By implementing standards and procedures, DO & CO prevents potential risks associated with workplace accidents and injuries, ensuring employees can work safely. DO & CO continuously works on improving working conditions, cultivates a positive work culture and on extending occupational health and safety standards across all operations, supporting long-term business success and community well-being.

### 7.4.3. POLICIES AND METRICS

#### POLICIES

To ensure a safe and healthy working environment, DO & CO incorporates key occupational health and safety principles into its **Employee Wellbeing and Engagement Policy**. The policy emphasizes the company's responsibility to protect the physical and mental wellbeing of its workforce by ensuring safe working conditions and promoting a culture of care. It outlines commitments to minimizing workplace risks, supporting employee health through appropriate benefits and resources, and encouraging open communication about safety concerns.

A health and safety management system based on legal requirements and/or recognized standards or guidelines, audited internally and/or certified by an external party, is currently in place.

#### METRICS

The occupational health and safety data for FY 2024/2025 reveals a nuanced picture. While the number of work-related injuries per 100,000 working hours has slightly increased, the severity of the injury has decreased. This is reflected in the reduction of the lost time injury rate. Crucially, no fatalities were recorded in 2024/2025.

METRICS	FY 2024/2025	FY 2023/2024
Number of work-related injuries per 100,000 hours worked	6.4	4.1
Lost time injury rate (in days per injury)	5.6	7.4
Lost time due to injury (in days)	15,515	10,173
Number of fatalities at work	0	1

Table 32 - Indicators on occupational health and safety

These developments underscore DO & CO's ongoing efforts to strengthen its occupational health and safety practices through expanded reporting, targeted risk reduction, and continuous system improvement. The broader coverage of employees and temporary staff reflects a more comprehensive and accountable approach to workplace safety.

As data quality and the evaluated data scope continuously improve, the company is better positioned to identify trends, take preventive actions, and ensure the wellbeing of all individuals operating within the DO & CO work environment.



## 7.5. DIVERSITY AND INCLUSION

[GRI 2-7, GRI 405-1]

DO & CO is dedicated to creating a diverse, equitable, and inclusive workplace. Value and respect for each and every individual's unique qualities lies within the company's core strategy which focuses on innovation, quality and people. This commitment to diversity includes promoting cultural agility and multilingual communication among employees.

### 7.5.1. GOVERNANCE AND STRATEGY

Across various regions, initiatives are being introduced to support equal opportunities and strengthen the company's approach to Diversity and Inclusion (DI). In some locations, management training and employee-led groups are helping to embed DI into daily operations and workplace culture. Efforts also include awareness campaigns, employee networks, and partnerships that promote inclusion and support underrepresented groups. DO & CO will continue its journey to expand trainings and engagement activities related to DI globally.

Training remains a key focus in reinforcing DI values across the organization. Several countries have implemented tailored learning modules for managers and leaders, aiming to raise awareness of issues such as unconscious bias and discrimination. Some locations are also planning to roll out workshops and other development programs to deepen understanding and embed inclusive practices. These efforts reflect an ongoing commitment to creating an equitable and supportive work environment globally.

### 7.5.2. IMPACTS

At DO & CO it is recognized that diverse perspectives are crucial for decision-making and innovation. Providing equal opportunities for all employees and increasing representation in leadership roles. It strengthens the company culture and drives progress.

Systemic discrimination - such as unequal treatment in recruitment, pay, promotion, or access to development opportunities - poses a significant risk by potentially violating legal and ethical standards. This can lead to legal consequences, reputational damage, reduced employee trust and engagement, and challenges in attracting and retaining diverse talent, ultimately affecting the company's performance and long-term sustainability. In response to the risk of systemic discrimination, several countries have implemented measures to promote fair and inclusive working conditions. These include policies, training programs, and supportive structures aimed at raising awareness of diversity and equal opportunity, while helping to ensure non-discriminatory practices in recruitment and talent development.

By actively promoting DI through initiatives such as tailored management training, awareness campaigns, and employee networks, the company enhances its employer brand, attracting a broader pool of talent and improving retention, especially among underrepresented groups. These efforts also promote a more inclusive culture, encouraging diverse perspectives that drive innovation, enhance problem-solving, and improve overall team performance, thereby contributing to the company's long-term success.

### 7.5.3. POLICIES, TARGETS AND METRICS

#### POLICIES

To ensure that this diversity is embedded in the business, DO & CO reinforces these key principles in its **Diversity, Inclusion & Equity Policy**. This policy addresses potential negative impacts related to discrimination, harassment, and victimization based on protected characteristics such as age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion and belief, sex, and sexual orientation.

It emphasizes embedding diversity, inclusion, and equity principles in HR strategies and procedures, providing awareness training, and monitoring compliance. It also includes mechanisms for addressing individual incidents of discrimination or harassment through disciplinary procedures and support for affected employees.

#### TARGETS

TARGETS
TA 18) Monitor closely and investigate reports of discrimination
TA 20) Transparency of all HR-related processes
TA 22) Achieve gender balance in management positions by 2030
TA 23) Ensuring a representative share of minorities within the countries where DO & CO operates by 2030
TA 24) Ensure gender pay gap parity
TA 25) 100% of recruiters having undertaken non-discriminatory training by 2025

Table 33 - Targets related to Diversity and Inclusion

#### METRICS

In the USA, reports in line with the requirements of the Equal Employment Opportunity Commission (EEOC) are published annually. Employers with more than 100 employees are obligated to provide the required data such as employment status as well as sex, race, and ethnicity to the EEOC.

The workforce composition shows a notable shift towards a younger demographic between FY 2023/2024 and FY 2024/2025. This trend can be seen as positive in terms of future workforce planning, innovation potential, and adaptability to emerging market dynamics. However, it also underscores the importance of complementing the energy and fresh perspectives of younger

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employees with the expertise of seasoned professionals to promote effective knowledge transfer, organizational stability, and long-term continuity.

METRICS	FY 2024/2025	FY 2023/2024
Number of headcount under 30 years of age	5,599	4,188
Percentage of headcount under 30 years of age	33.1 %	27.8 %
Number of headcount between 30 and 50 years of age	8,892	8,420
Percentage of headcount between 30 and 50 years of age	52.6 %	56.0 %
Number of headcount over 50 years of age	2,424	2,440
Percentage of headcount over 50 years of age	14.3 %	16.2 %

Table 34 - Workforce breakdown by age

The **total workforce** - measured in headcount - comprises 16,915 employees, with a distribution of 5,965 female employees and 10,950 male employees. This indicates a gender split of approximately 37 % female and 63 % male across the company, suggesting that while the organization benefits from a diverse workforce, there is still an opportunity to further enhance gender balance.

FEMALE	MALE	TOTAL
Number of employees (head count)		
5,965	10,950	16,915
Number of permanent employees (head count)		
5,965	10,950	16,915
Number of temporary employees (head count)		
1,818	2,616	4,434
Number of non-guaranteed hours employees (head count)		
0	0	0
(*) Gender as specified by the employees themselves.		

Table 35 - Workforce breakdown by gender by employment type

In total approximately 47% of DO & CO's workforce is led by female senior management (calculated on the basis of the led headcounts). Most notably its the companies Turkish, Polish, and parts of the Austrian operations are female-led. This reflects a relatively balanced representation, although there remains potential to further strengthen female participation in leadership positions.

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In FY 2024/2025, a total of 196 employees within the company's own workforce self-identified and self-disclosed as persons with disabilities. This represents approximately 1.2% of the total headcount as of the 31 March 2025. While this figure may appear low, it highlights the need to enhance data collection and reporting practices in this area to ensure more accurate representation and informed action. As this metric was not tracked in the previous year, no comparative analysis is currently possible.

METRICS	FY 2024/2025
Indication of the number of female employees with disabilities in own workforce	69
Percentage of male employees with disabilities in own workforce compared to total employees with disabilities in own workforce	35.2 %
Indication of the number of male employees with disabilities in own workforce	127
Percentage of female employees with disabilities in own workforce compared to total employees with disabilities in own workforce	64.8 %
Indication of total number of employees with disabilities in own workforce	196
Percentage of employees with disabilities in own workforce compared to the total number of headcount	1.2 %

Table 36 - Indicators on persons with disabilities

The table below details the headcount of individuals as of the end of the fiscal year 2024/2025 within DO & CO's workforce who self-identify as minorities. It is important to acknowledge the inherent challenges in consistently defining and measuring minority representation across different countries due to varying

legal frameworks and cultural understandings. To address these complexities and ensure greater accuracy, refinement of the data collection and calculation methodologies is currently in progress. It is further noted that due to individual privacy rights, data is only collected on a voluntary basis. Therefore, information is not available for individuals who choose not to self-disclose as those individuals are not included in the related analysis or reporting metrics. Reflecting the sensitive nature of this information and the commitment to individual privacy, the data presented is based on self-disclosure.

METRICS	FY 2024/2025
Total number of employees classified as minorities	2,955
Total share of employees classified as minorities	17.5 %

Table 37 - Indicators on minorities

## 7.6. TRAINING AND DEVELOPMENT

[GRI 2-7, GRI 404-1, GRI 404-2]

A core component of DO & CO's learning and development strategy is hands-on, experiential training conducted directly within the work environment. This immersive approach enables employees to acquire practical skills and real-time knowledge from their very first day, fostering immediate engagement, operational readiness, and a deeper understanding of role-specific responsibilities. What sets this approach apart is its high level of individualization, training programs are carefully tailored to the specific needs, roles, and experience levels of each employee. This personalized and practice-oriented methodology represents a distinctive strength of DO & CO's talent development framework. This approach encourages continuous development and empowers employees to grow - whether through job rotations, expanded responsibilities, or exposure to new challenges. In addition, debriefing sessions take place after events to reflect on outcomes, to share feedback, and to capture immediate learnings. By creating space for individual growth and learning, DO & CO not only supports personal development but also strengthens long-term engagement. As a result, many employees choose to continue their journey within the organization and are able to reach their full potential by taking on more senior roles over time.

### 7.6.1. GOVERNANCE AND STRATEGY

DO & CO approaches on training and development in a dual strategy, engaging in-person workshops, formalized trainings as well as mentorship and self-directed learning. Employees are encouraged to take ownership of their professional development, and are supported in pursuing projects aligned with their interests and career goals. This approach ensures successful transfer of special DO & CO knowledge and vision but also provides space to cultivate innovation.

Training programs are closely aligned with the overall business strategy, with a strong emphasis on digital transformation, sustainability, and operational excellence. Beyond functional and role-specific skills, the learning portfolio includes key topics such as data literacy, ethical conduct, occupational health and safety, and inclusive leadership. A learning management system (LMS) is used to deliver and manage content efficiently across regions. The company offers a mix of e-learning, instructor-led sessions, and on-the-job development formats. Participation in mandatory trainings, such as hygiene and safety protocols and global compliance requirements, is ensured to support consistent standards across the organization.



An important focus within current training efforts is the development of recruiters to ensure a transparent and fair hiring process. This includes specific training on non-discrimination and inclusive recruitment practices. By raising awareness around unconscious bias and promoting equal opportunity, the goal is to create a consistent and respectful candidate experience. Supporting recruiters in this way helps strengthen trust in the hiring process and reflects the organization's broader commitment to diversity and fairness.

#### 7.6.2. IMPACTS

DO & CO's training programs have significantly enhanced employees' skills and knowledge, leading to improved job performance and productivity. Opportunities also arise from empowering its employees through lifelong learning. The aim is to reduce turnover rates while fostering a positive work environment. Ensuring that employees are appropriately trained helps them understand and adhere to company policies and legal regulations, reducing the risk of non-compliance.

Despite the positive impacts of DO & CO's training initiatives, challenges such as inconsistency in delivery, tracking and resource allocation may affect task effectiveness. Furthermore, in the rapidly evolving labor market, failure to keep pace with development opportunities can result in the loss of employees or potential applicants. Regular updates and reminders ensure compliance with the latest guidelines, especially regarding hygiene, health and safety. Opportunities for progression, flexible development access through in-person and online learning, and a focus on cross-functional experiences aim to overcome these challenges and maximize the positive impacts on employee growth and career advancement.

### 7.6.3. POLICIES, TARGETS AND METRICS

#### POLICIES

**DO & CO Employee Wellbeing and Engagement Policy** outlines the training programs and reinforces the importance to enhance employees' skills and knowledge, improving job performance and productivity. This approach aims to foster a workplace environment grounded in fairness, transparency, and respect for workers' rights.

#### TARGETS

TARGETS
TA 17) 100% of on-site management & senior leaders ESG trained by 2025
TA 19) Increase learning and development opportunities through the DO & CO Academy by 2030
TA 20) Transparency of all HR-related processes
TA 25) 100% of recruiters having undertaken non-discriminatory training by 2025

Table 38 - Targets related to training and development

#### METRICS

In the reporting period, the company recorded a total of 190,723 training hours across its global locations, an increase of 308.6 % in total training hours compared to the previous year. While there have been some enhancements in learning and development offerings, the primary driver of this increase is improved data tracking. Local teams contributed by introducing new LMS and by enhancing the scope and quality of available training programs. At the same time, the introduction of new reporting tools and processes, particularly in the context of ESG reporting, has significantly enhanced the accuracy and granularity of recorded training hours.

A closer analysis of the figures shows that the current reporting translates to 11.3 training hours per headcount for the fiscal year. This represents a substantial increase of 273.7% compared to the previous year. The same underlying factors as above must be considered when interpreting this change. Therefore, the significant increase should be understood primarily as a result of these methodological improvements rather than a proportional rise in actual training delivery.

A further analysis of training hours reveals that male employees received an average of 11.8 hours of training per headcount, and female employees received an average of 10.3 hours per headcount. This distribution indicates a generally consistent commitment to employee development across the workforce, with a slight variance between male and female employees. Additionally, 100% of on-site management and senior leadership has been trained in ESG matters.

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METRICS	FY 2024/2025	FY 2023/2024
Total number of training hours	190,723	46,675
Number of training hours per headcount	11.3	3.1

Table 39 - Indicators on training hours

DO & CO continues to prioritize access to training opportunities for all employees, with the objective of further aligning training efforts and ensuring equal support for professional growth across all employee groups.

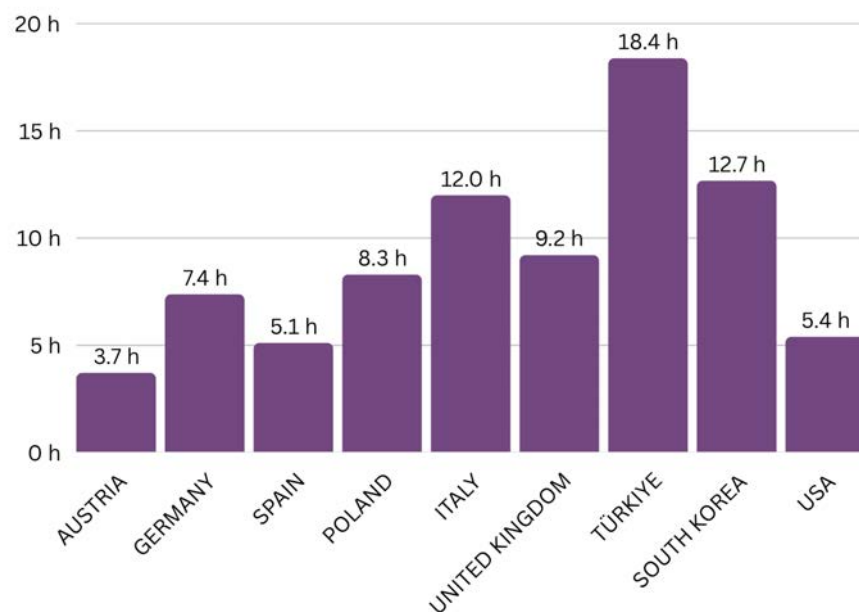


Image 4 - Training hours per headcount by country

In addition, the previously mentioned non-discrimination trainings for recruiters are worth highlighting. Across the group, a total of 98 recruiters are employed as of the 31 March 2025, of whom 100% completed non-discrimination training. As this is the first year such data has been systematically tracked, no year-on-year comparison is currently available. However, this marks an important step in expanding the scope of learning metrics and reflects a clear commitment to continuous improvement - particularly in areas aligned with the company's broader objectives, as outlined on page 31.

METRICS	FY 2024/2025
Total number of recruiters	98
Total share of recruiters who have undertaken non-discrimination trainings	100.0 %

Table 40 - Indicators on non-discriminatory training received by recruiters

Overall, the company continues to strengthen its commitment to learning and development through a combination of hands-on training, structured programs, and targeted initiatives, such as unconscious bias training for recruiters. While improvements in reporting processes have significantly enhanced data accuracy - reflected in the notable increase in recorded training hours - the expansion of training content, tools, and delivery methods also plays a key role. These efforts contribute not only to individual growth but also to long-term employee engagement and organizational resilience.



## 8. WORKERS IN THE VALUE CHAIN

### 8.1. HUMAN RIGHTS

[GRI 2-8, GRI 408-1, GRI 409-1 GRI 414-2]

Each link of the supply chain is crucial for DO & CO's operational success, sustained quality and sustainability. From farmers to delivery personnel, each role ensures the seamless functioning of the supply chain.

DO & CO is committed to maintaining, safeguarding, and continuously verifying the integrity of its value chain, with a particular focus on ensuring safe working conditions and upholding human rights at every stage. By actively valuing, supporting, and protecting workers throughout the supply chain, the company fosters stronger partnerships, reduces operational and reputational risks, and contributes to the development of a more sustainable, ethical, and resilient food system. This holistic approach not only aligns with international labor and human rights standards but also reinforces long-term business viability and social responsibility.

#### 8.1.1. GOVERNANCE AND STRATEGY

DO & CO's success is rooted in the sustained quality and the trust that has been established over the past 44 years. By prioritizing sustainable sourcing, partnering with reputable suppliers, and collaborating closely with customers, the group strengthens the resilience and integrity of its supply chain. Guided by legislation such as the CSDDD, the EUDR, and their respective national implementations, DO & CO is committed to systematically assessing and managing the complexities of its global value chain. A key focus lies in identifying suppliers that are potentially exposed to compliance risks and in engaging with them to ensure alignment with regulatory and ethical standards.

The Minimum Social Safeguards (MSS) form a central component of the EU-Taxonomy regulation, ensuring that companies undertaking environmentally sustainable activities also respect social and human rights standards. These safeguards require alignment with international frameworks such as the Guidelines for Multinational Enterprises of the Organization for Economic Co-operation and Development (OECD), the UN Guiding Principles on Business and Human Rights, and the core conventions of the International Labor Organization (ILO).



As part of the company's commitment to human rights due diligence, this process serves to identify, prevent, mitigate, and document potential adverse social impacts across operations and the supply chain. In line with these requirements, DO & CO has initiated its assessment process by focusing on high-risk commodities within its supply chain. This involved applying general industry risks and contextualizing them to the specific operation of the company. Additionally, an internal risk analysis was conducted by integrating insights from the Double Materiality Assessment, allowing the company to identify areas of elevated social and human rights risk within its own activities.

A key outcome of this process has been the reinforcement of existing due diligence structures, including established grievance mechanisms. In addition, supplier engagement, contractual obligations, targeted training, and ongoing monitoring have been introduced to strengthen compliance and transparency throughout the supply chain. Together, these measures reflect a clear commitment to upholding the MSS and aligning operational practices with the broader objectives of the EU-Taxonomy.

### 8.1.2. IMPACTS

From farmers and producers to distributors and delivery personnel, every contributor plays a vital role in the supply chain. Ensuring fair wages, safe working conditions, and opportunities for growth are essential to upholding human rights and building trust. Prioritizing the wellbeing of workers strengthens relationships, and enhances operational integrity. By supporting workers at every stage, DO & CO helps to build a more resilient food system and supports economic development in the communities where the company operates.

At the same time, climate change and geopolitical shifts are increasing risks to key commodities like coffee and cacao. Declining harvests, stricter regulations, and rising costs threaten supply chain stability and quality, which also add pressure to smaller suppliers. To mitigate these impacts and to maintain quality, DO & CO works closely with at-risk suppliers to review and reinforce a safe and equitable supply chain that is free of all forms of modern slavery, forced labor, child labor and human trafficking.

### 8.1.3. POLICIES AND TARGETS

#### POLICIES

The **DO & CO Supplier Code of Conduct** guides providers of both products and services through the company's environmental, social and governance commitments that are relevant to suppliers. The Supplier Code of Conduct applies to direct and indirect suppliers. With this policy, DO & CO expects all of its suppliers to comply with the stated procedures respecting human rights and to ensure that modern slavery, forced labor, child labor, and human trafficking are not present. Suppliers should ensure that there is no discrimination as aligned with national laws and regulations.

The **DO & CO Human Rights Policy** highlights the company's stance of zero tolerance for modern slavery and child labor, ensuring fair treatment and compliance with labor laws. This policy emphasizes proactive measures such as regular audits, and due diligence processes for at risk suppliers to prevent systemic issues. However, it also outlines methods to address individual incidents through the company's anonymous reporting platforms and the related corrective actions.

#### TARGETS

##### TARGETS

TA 21) Zero tolerance policy on discrimination, modern slavery and child labor

*Table 41 - Targets related to human rights*

Transparency along the value chain is a central aspect of DO & CO's ESG efforts. Beyond requirements, DO & CO works to thoroughly review the high risk areas of its value chain. The group is further working towards the implementation of the CSDDD and will leverage EUDR activation to review full supply chain processes.

## 8.2. SOCIALLY SUSTAINABLE SOURCING

[GRI 2-8]

DO & CO is dedicated to socially sustainable sourcing by upholding ethically responsible practices that respect human rights and labor standards. The company ensures fair wages, safe working conditions, and prohibits child and forced labor among its suppliers. Through the **Supplier Code of Conduct**, and active engagement, DO & CO reinforces its commitment to continuously improving sourcing practices and upholding high ethical and environmental standards across its supply chain.

### 8.2.1. GOVERNANCE AND STRATEGY

Socially sustainable sourcing is supported by a governance structure that helps integrate social responsibility into day-to-day decision-making. A risk-based approach is used to better understand and manage potential impacts in the supply chain, especially in relation to high-risk commodities and regions. Factors such as labor rights, working conditions, and human rights are taken into account during supplier selection and review processes.

The company's approach to socially sustainable sourcing is closely linked to the governance structures also outlined in Section J. Supply Chain Sustainability, as well as in the previous chapter 8.1. Human Rights.

### 8.2.2. IMPACTS

DO & CO's diverse portfolio of suppliers developed over 40 years and selected for their quality and dedication to the product. Many of these valued suppliers are small to medium-sized enterprises that bring unique craftsmanship and local expertise, though they may face challenges in meeting the growing demands for full transparency. DO & CO is committed to working collaboratively with these suppliers to enhance transparency and traceability across the value chain, while also providing the support and guidance needed to help them grow and thrive in an increasingly complex market environment.

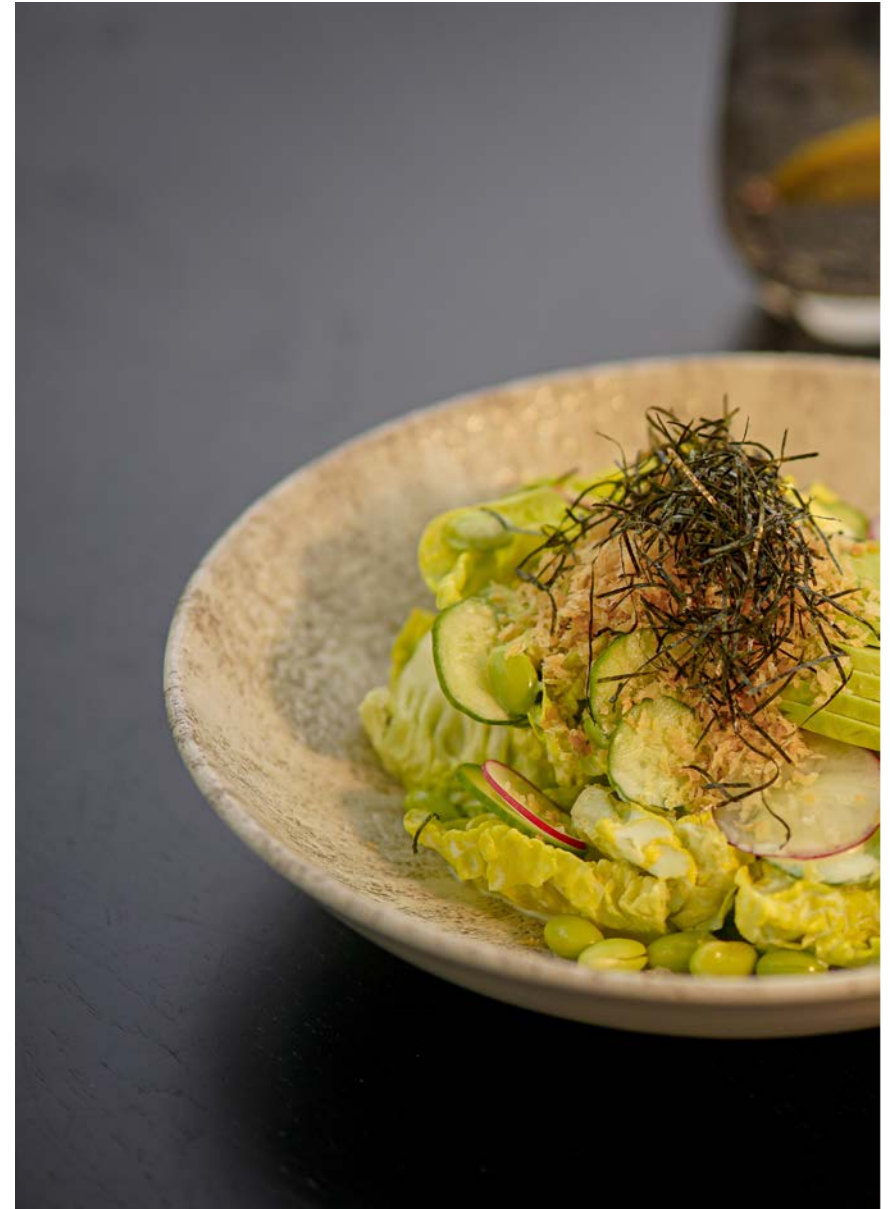
Through this type of collaboration DO & CO can stand out in the market to its customers and guests as a company that prioritizes not only quality but also an ethical and sustainable future.

### 8.2.3. POLICIES

#### POLICIES

The **DO & CO Sustainable Sourcing Policy** aims to reduce potential risks associated with unethical labor practices and supply chain transparency. The policy enforces fair wages, safe working conditions, prohibiting child and forced labor. The company reduces the potential risk of human rights violations and labor disputes. Also, the **Supplier Code of Conduct** helps to manage compliance risks, ensuring suppliers adhere to ethical standards. The policy and the **Supplier Code of Conduct** emphasis on community engagement and transparency, cultivate positive social impacts, enhancing the company's reputation and stakeholder trust.

The **DO & CO Human Rights Policy** reinforces DO & CO's commitment to protecting human rights across all operations and partnerships. This policy addresses potential risks related to human rights abuses, ensuring that during all business activities human dignity is respected. By emphasizing the protection of human rights, the policy mitigates risks of legal repercussions and reputational damage. It also promotes continuous improvement in sourcing practices, encouraging a culture of respect and responsibility within the company and its supply chain.



## 9.COMMUNITIES

### 9.1. HUMAN RIGHTS

[GRI 413-1]

DO & CO is firmly committed to upholding and promoting human rights across all areas of its operations and partnerships, with particular emphasis on ethical practices within the food industry.

#### 9.1.1. GOVERNANCE AND STRATEGY

As a family run business, DO & CO incorporates its core values into all business activities by adopting a quality driven, people led approach around three core principles: responsibility, gratitude and equality. The company's commitment to human rights is grounded in the belief that ethical and responsible business practices are fundamental to long-term, sustainable success. DO & CO recognizes the importance of reflecting its core principles through its interactions on the market, its conduct in the workplace, and its commitment to respecting the environment and the global communities in which it operates.

Wherever DO & CO operates, the company engages with the local area — hiring regionally, sourcing fresh, seasonal ingredients, and partnering with artisanal producers whenever possible, always in line with its uncompromising quality standards. This approach is intended to foster positive connections with local communities and contribute to regional economic activity.

### 9.1.2. IMPACTS

Local sourcing and workforce integration have been central to DO & CO's business practices in its over 40 years of operation. This means the focus remains on ensuring access to high-quality ingredients while generating economic benefits for the communities served.

By collaborating with local farmers, producers, and artisans, DO & CO supports job creation and economic activity. Showcasing the craftsmanship of local partners also promotes community pride creating exceptional guest experience globally. DO & CO's commitment to local sourcing strengthens the resilience of local businesses, ensuring a reliable supply of qualitative ingredients and contributing to sustainable economic growth.



### 9.1.3. POLICIES

The **DO & CO Sustainable Sourcing Policy** aims to mitigate risks associated with unethical labor practices and supply chain transparency. By enforcing fair wages, safe working conditions, and prohibiting child and forced labor, the company reduces the risk of human rights violations and labor disputes. Regular audits and the stringent **Supplier Code of Conduct** help manage compliance risks, ensuring suppliers adhere to ethical standards.

The **DO & CO Human Rights Policy** underscores DO & CO's strong commitment to respecting and promoting human rights across all aspects of its operations and partnerships. It serves as a framework for identifying and addressing potential human rights risks, ensuring that all business activities are conducted in a manner that upholds human dignity and aligns with internationally recognized standards. By emphasizing the protection of human rights, the policy mitigates risks of legal repercussions and reputational damage. It also promotes continuous improvement in sourcing practices, encouraging a culture of respect and responsibility within the company and its supply chain.

DO & CO prioritizes local sourcing and integrating local staff, ensuring access to high-quality, fresh produce and generating significant economic benefits for the communities served. By supporting local farmers, producers, and artisans, DO & CO boosts job creation and overall economic activity.

## 9.2. ECONOMIC IMPACT AND LOCAL PRESENCE

[GRI 203-2, GRI 413-1]

Believing that a strong local presence drives engagement and economic vitality, the company prioritizes sourcing ingredients locally and hiring from within the community. By understanding and adapting to local economic conditions, the company aims to improve business outcome. Being visible and active in the community is seen as essential for long-term success.

### 9.2.1. GOVERNANCE AND STRATEGY

In line with local laws, DO & CO is continually reviewing its food donation opportunities to support local charities, food banks, and social initiative both at its permanent sites and its event locations. These efforts ensure that surplus food is put to good use, helping communities in need while reducing waste. Building on this commitment to social responsibility, DO & CO also places a strong emphasis on environmental sustainability. By implementing local environmental management systems and sourcing ingredients responsibly, the company aims to minimize its ecological footprint and to contribute to the well-being of the communities it serves.

These initiatives are designed to reduce environmental impact and promote ecological well-being in the communities where the company operates. In doing so, DO & CO reinforces its commitment to sustainability and responsible business practices.

### 9.2.2. IMPACTS

By creating jobs, sourcing from local suppliers, and investing in infrastructure and services, the company contributes to regional economic development. These activities present opportunities to support small and medium-sized enterprises, strengthen local value chains, and ensuring long-term partnerships that benefit both the company and the communities.

### 9.2.3. TARGETS

#### TARGETS

TA 10) Source 70% locally by 2030

TA 23) Recruiting a representative share of minorities within the countries where we operate by 2030

Table 42 - Targets related to economic impact and local presence

Sourcing ingredients locally and integrating local staff into teams has been a cornerstone of business practices since conception. This approach ensures consistent access to high-quality, fresh produce that reflects the character of each region while generating substantial indirect economic benefits for local communities. Local farmers, producers, and artisans are supported resulting in essential financial resources directed into the local economy. This, in turn, facilitates job creation within the agricultural and food production sectors, enhancing overall economic activity.



## 10.END USERS

### 10.1. END USER CHARACTERISTICS AND ENGAGEMENT

DO & CO places strong focus on meeting end-user needs by upholding the highest standards of food safety, offering healthy and diverse dietary options, and ensuring clear and transparent product labeling. The company underscores the importance of balanced nutrition, stringent hygiene practices, and full compliance with both regulatory frameworks and international standards.

Focusing on local ingredients and catering to diverse dietary needs, DO & CO bridges a positive relationship with guests and strengthens its connection to the local community. This commitment to quality and transparency enhances customer trust and satisfaction.

#### 10.1.1. GOVERNANCE AND STRATEGY

Compliance with food safety regulations and standards to ensure the highest quality and safety of its products is one of the upmost priorities. The company has established comprehensive food safety policies and procedures, including regular audits and inspections to prevent foodborne illnesses and maintain consumer trust.

Transparency in product labeling and adherence to international standards are key components of DO & CO's governance approach, ensuring that customers are well-informed about the nutritional content and potential allergens in their meals.

DO & CO's strategy focuses on offering healthy and diverse dietary options to meet the evolving preferences and needs of its customers. The company places strong emphasis on selecting and sourcing fresh and premium-quality ingredients and caters to various dietary requirements and requests, including vegetarian, vegan, and culturally specific meals. By continuously innovating its menus and providing balanced dietary choices, DO & CO aims to promote healthy eating habits and enhance customer satisfaction.

#### 10.1.2. IMPACTS

DO & CO's commitment to food safety and quality has led to a strong record of successful external audits and zero product recalls. The focus on rigorous food safety measures ensures that meals are safe and of high quality, enhancing customer trust and satisfaction.

### 10.1.3. TARGETS AND METRICS

#### TARGETS

TARGETS
TA 14) Share of vegetarian meals at 33% by 2025
TA 15) Collaborate with customers to develop sustainable and responsible menu options

Table 43 - Targets related to end user characteristics and engagement

DO & CO has increased its FSSC 22000, ISO 22000, and ISO 14001 certifications in its global operations. These internationally recognized standards underpin the company's integrated approach to risk management, food safety, and sustainability. FSSC 22000 and ISO 22000 ensure rigorous control over food safety hazards throughout the supply chain, while ISO 14001 guides the company's environmental management practices. Together with ongoing internal audits, customer reviews, and third-party certification processes, these frameworks guarantee consistent operational excellence and reinforce DO & CO's dedication to global best practices.

#### METRICS

METRICS	FY 2024/2025	FY 2023/2024
Total number of meals served	Over 180 million	Over 170 million
Percentage of vegetarian meals served	20.8 %	15.3 %

Table 44 - Indicators on total meals and vegetarian meals

### 10.2. FOOD SAFETY: ELIMINATION AND PREVENTION OF NEGATIVE EFFECTS

#### [GRI 416-1]

DO & CO Gourmet Kitchens operate as a comprehensive global network, enabling the delivery of distinctive products to customers wherever they are located. This setup demands highly efficient logistics, ensuring the shortest and most effective delivery routes possible.

Top quality in all products and services is one value that primarily characterizes the DO & CO brand. To deliver a meal to the customer in the shortest time in the same restaurant-quality whether in the air or at an event requires a specific set of internal standards, procedures and skills.

### 10.2.1. GOVERNANCE AND STRATEGY

Food safety is governed by the **DO & CO Global Food Safety Standard** - a comprehensive framework that serves as the foundation for each tailored requirement, which is then adapted to local conditions to ensure the highest possible standards. The DO & CO Global Food Safety Standard is based on:

- The principles of the Hazard Analysis Critical Control Point (HACCP) approach to Food Safety and Good Hygiene Practice.
- Quality & Safety Alliance In-flight (QSAI) Catering Quality Assurance Program, Version 10.
- International Flight Services Association (IFSA)/ International Foodservice Consultants Association (IFCA)/ Association of European Airlines (AEA)/ World Health Organization (WHO) World Food Safety Guidelines, Version 5.

Legal requirements were taken into account, including the European Food Law (Regulation (EC) No. 178/2002) and relevant guideline documents issued by the United States Food and Drug Administration (FDA).

### 10.2.2. IMPACTS

DO & CO's operations have a direct and significant impact on food safety across its value chain, from sourcing and production to distribution and consumption. Ensuring the safety of food products is critical to protecting customer health and wellbeing, to maintaining regulatory compliance, and to ensuring continued customer trust and brand commitments.

Increased implementation of third-party certified food safety management systems, such as ISO 22000, combined with regular audits and ongoing staff training programs has led to consistent low numbers of food safety incidents, better product traceability, and greater consumer trust.

Potential negative impacts may occur from lapses in quality control, contamination risks, or supply chain disruptions which may compromise food safety. Such events can result in public health risks, product recalls, reputational damage, and legal liabilities. DO & CO recognizes its responsibility to manage these risks proactively and to ensure that food safety standards are consistently applied across all markets.

Leadership from the Quality Assurance teams, along with ongoing collaboration with suppliers, regulatory authorities, and independent auditors, ensures that operational practices remain aligned with evolving legal requirements and highest industry standards. Through increased certification, ongoing investment in safety technologies, digital traceability solutions, and stakeholder collaboration, the company aims to mitigate adverse impacts and reinforce its commitment to safe and high-quality food products.



### 10.2.3. POLICIES, TARGETS AND METRICS

#### POLICIES

The **DO & CO Global Food Safety Standard**, are based on HACCP concepts according to the 7 principles of Codex Alimentarius CAC RCP 1-69, Rev 30. In such a system all hazards during food flows are identified and are controlled at defined Critical Control Points (CCP) and Standard Operation Procedure (SOP). In this set of internal standards, the control of all relevant hazards through defined CCP's and SOP's are explained. Safe food preparation and service can only be achieved by these careful controls. DO & CO firmly recognizes that only through rigorous monitoring and the consistent implementation of corrective actions can full operational control be maintained and the highest standards of excellence guaranteed.

The **DO & CO Global Food Safety Standard** states the food safety rules and regulations that should be applied in all units. However, in some cases national regulations or customers have additional requirements. In this case the standards are localized to ensure clear procedures and instruction are in place.

#### TARGETS

TARGETS
TA 13) Continue to excel across all food safety audits
TA 15) Collaborate with customers to develop sustainable and responsible menu options
TA 16) Extend allergy control to all our meals by 2025

Table 45 - Targets related to food safety

#### METRICS

METRICS	FY 2024/2025
Total number of food safety audits	315
Ratio of audits not passed	0.0
Percentage of food safety incidents in relation to number of meals served	0.00048 %

Table 46- Indicators on food safety

### 10.3.HEALTHY DIET: ELIMINATION AND PREVENTION OF NEGATIVE EFFECTS

[GRI 416-1]

DO & CO is committed to using only the highest quality ingredients available, with a strong emphasis on freshness and culinary excellence. This dedication is consistently reflected across all areas of operation, from events, hotels, lounges, and restaurants to airline catering, ensuring a premium dining experience at every touchpoint. To consider the optimal health and nutritional service to its customers, DO & CO differentiates between **what** and **how much** is consumed.

#### 1.1.1.GOVERNANCE AND STRATEGY

DO & CO supports customers by ensuring firstly that what they eat is of the highest quality, adheres to rigorous safety procedures and offers a variety of meal option that adapt to customer wants, needs and requirements. Ensuring transparency in food options and that staff are fully trained to not only present the food but also to provide allergen and ingredient information as required.

#### 10.3.1.IMPACTS

DO & CO recognizes that its operations may influence customer health outcomes through both what people eat (product composition and nutritional quality) and how much they eat (portion sizes, serving suggestions, and consumption habits). These two aspects are critical in addressing the growing global burden of diet-related health issues, including obesity, diabetes, and cardiovascular disease.

In terms of **what** people eat, DO & CO places strong emphasis on fresh produce and no additives. The company's development team, composed of experienced chefs, continuously reviews products to enhance their nutritional value and explore alternative ingredients, particularly in the context of expanding vegetarian offerings.

Regarding **how much** people eat, DO & CO implements strict portion control measures across its operations. This includes buffet services, where plating options are pre-set to support guided portioning, and airline catering, where precise loading weights are enforced. The company also provides clear serving size information and engages in consumer education initiatives that promote moderation. These subtle interventions serve as effective tools for encouraging balanced consumption and also helps to reduce food waste.

### 10.3.2. POLICIES AND TARGETS

#### POLICIES

**DO & CO's Customer Health & Nutrition Policy** focuses on providing high-quality, diverse meal options while preventing overconsumption. They prioritize food safety and quality, offer balanced diets, reduce unhealthy ingredients, and ensure transparent labelling. The policy includes commitments to phase out genetically modified (GMO) animal-based ingredients, elimination of antibiotic use, and continuous training of staff. The Management Board oversees implementation, ensuring customer health and nutrition are upheld across all operations.

#### TARGETS

##### TARGETS

TA 15) Collaborate with customers to develop sustainable and responsible menu options

*Table 47 - Targets related to healthy diet*

### 10.4. INCLUSIVE MEALS AND DIVERSITY

#### [GRI 417-1]

DO & CO ensures every dining experience celebrates diversity and inclusivity. Its chefs craft high-quality dishes that reflect a variety of cultural influences, supported by regular training to keep menus innovative and relevant. The company adapts to a wide range of dietary preferences by incorporating locally sourced high quality ingredients. It also accommodates specific dietary needs, including allergen management, and operates certified halal kitchens that are fully separated from non-halal food production.

#### 10.4.1. GOVERNANCE AND STRATEGY

DO & CO integrates consumer health, product quality, and responsible sourcing across all business areas through clear leadership and accountability. The Management Board oversees global implementation, while unit managers, chefs, HR, the Sustainability and Legal teams ensure day-to-day execution.

Priorities are driven by training, supplier audits, transparent labelling, and incentive schemes tied to health targets, ensuring consistent delivery of safe, nutritious, and responsibly sourced food.

#### 10.4.2. Impacts

Through this integrated approach, DO & CO aims to enhance consumer wellbeing, reduce exposure to health risks, and support sustainable food systems. By prioritizing balanced nutrition, adding high-value ingredients, and promoting responsible consumption, the company positively influences public health outcomes, mitigates environmental impacts across its supply chain, and strengthens customer trust through transparency and quality assurance.

Food labelling plays a crucial role in informing consumers about the nutritional content and potential allergens in the products they consume. The company recognizes the importance of providing transparent and accurate information to its customers. This commitment is reflected in the clear and comprehensive labelling on its packaging, especially detailing allergenic ingredients. By offering this transparency, the company empowers consumers to make informed choices that align with their health goals and dietary preferences. Its dedication to clear food labelling underscores a commitment to customer wellbeing and reinforces trust in the brand.

#### 10.4.3. POLICIES AND TARGETS

##### POLICIES

**DO & CO's Customer Health & Nutrition Policy** sets out a comprehensive approach to promoting consumer wellbeing through high standards of food safety, nutrition, and transparency.

The company offers diverse, high-quality meals that cater to various dietary needs while minimizing health risks associated with overconsumption and

harmful ingredients like salt, sugar, and saturated fats. It prioritizes responsible sourcing, reducing GMO and unnecessary antibiotic use, and increasing vegetarian options to support both health and sustainability.

## TARGETS

## TARGETS

TA 15) Collaborate with customers to develop sustainable and responsible menu options

TA 16) Extend allergy control to all our meals by 2025

Table 48 - Targets related to inclusive meals and diversity

## HALAL KITCHENS

DO & CO's global procedures uphold consistently high standards. The company works closely with customers to meet specific regulatory or cultural requirements, such as Halal certification, which is verified through independent audits. Recognized Halal certification bodies confirm that kitchens or food products meet defined Halal standards. Once compliance is verified, a Halal certificate is issued, with certified kitchens subject to rigorous audits and regular rechecks throughout the year. DO & CO's global food safety policy provides a strong, consistent foundation across all operations.





# III. GOVERNANCE



DO & CO GLOBAL QUALITY TEAMS  
INCREASING FOOD SAFETY  
CERTIFICATIONS

# 11. CORPORATE CULTURE AND MANAGEMENT ACCOUNTABILITY

[GRI 2-23, GRI 2-24]

At DO & CO, corporate culture is deeply rooted in a commitment to excellence, integrity, and respect. Management accountability is ensured through clearly defined roles and responsibilities and regular oversight by Senior Leadership and the ESG Committee. The company cultivates a performance-driven yet inclusive work environment, where open communication, employee engagement, and ethical conduct are actively encouraged. By integrating sustainability and compliance objectives into leadership practices, DO & CO aims to ensure that accountability is not only a structural requirement but a lived cultural value throughout the organization.

## 11.1. GOVERNANCE AND STRATEGY

DO & CO's core values and ethical principles, as outlined in its **Business Conduct Policy**, emphasize a commitment to responsible and lawful business practices. The company upholds values such as responsibility, excellence, innovation, professionalism, sustainability, cooperation, and profitability. These principles guide the organization's conduct both internally and in its interactions with external partners and the public. The guidelines serve as a framework to ensure that all business activities are conducted with integrity, aligning with international standards on human rights, anti-corruption, and sustainability. This commitment reflects DO & CO's dedication to maintaining high ethical standards across all aspects of its operations.

The respective responsibilities are set out in internal guidelines, processes and role descriptions. There are clearly defined responsibilities for each of these areas, which are either defined at departmental level (e.g. compliance, legal, finance, IT-security) or by designated functions (e.g. data protection officer, compliance officer, head of tax, cyber security information officer). In addition, regular training, internal control systems and reporting structures ensure that responsibilities are formally assigned and actively exercised in day-to-day business.



## 11.2. IMPACTS

DO & CO regards risk management as a key management tool. It serves both to identify risks within the company and its supply chain to minimize and eliminate potential hazards, and to identify opportunities for improving the financial position and results of operations at an early stage.

Through continuous monitoring and assessment of changing conditions, risk management enables the company to respond quickly and effectively to emerging opportunities and risks.

Risk management at DO & CO is based on a disciplined and continuous process for identifying, assessing, controlling and mitigating risks. This is carried out through close coordination between the company management and the relevant experts to ensure that market changes and company developments are taken into account appropriately.

The interplay of strategic business planning, organizational control, cost control and budgeting ensures proactive preparation for potential events and developments. The risk and opportunity management system is based on the standardized, group-wide planning and control processes.

DO & CO pursues an integrated risk management approach that identifies and assesses risks and opportunities from a company-wide and strategic perspective. On this basis, the company identifies, analyses, evaluates and mitigates specific risks, including airline-specific risks, risks in the areas of

Human Resources, Hygiene, Procurement, Legal, Finance, ESG, Information Technology, and other relevant aspects.

Risk and opportunity management is seen as a fundamental management task and is an integral part of all business processes. This integration enables the early and systematic identification and assessment of relevant risks and opportunities. Decision-makers are involved in the process of risk management through regular internal reporting. Identified risks and opportunities are summarized in risk and opportunity fields and distributed to the responsible management according to their respective responsibilities.

An appropriate response strategy is formulated for the identified risks, taking into account the company's approach on risk. This can take the form of risk avoidance, risk mitigation through appropriate concrete measures and plans, or conscious risk acceptance. Consequently, targeted measures for controlling, mitigating or realizing risks and opportunities are defined and subsequently implemented. The integration of strategic business planning, organizational governance, cost control, and budgeting enables proactive preparedness for potential scenarios and future developments.

## 11.3. POLICIES AND TARGETS

## POLICIES

DO & CO has established a comprehensive framework of formal commitments to uphold ethical business conduct, encompassing both internal operations and external partnerships.

The **Business Conduct Policy** articulates DO & CO's dedication to lawful and ethical practices. These guidelines reflect international standards concerning human rights, anti-corruption, and sustainability. They emphasize the company's core values: responsibility, excellence, innovation, professionalism, cooperation, and profitability. The Business Conduct Policy serves as a foundation for management to navigate ethical dilemmas and reinforces the principle that only legitimate business is acceptable at DO & CO.

The **Supplier Code of Conduct** outlines the expectations for suppliers and business partners, ensuring alignment with DO & CO's ethical standards. It mandates compliance with all applicable anti-bribery laws and prohibits the use of bribes or fraudulent practices. Additionally, suppliers are expected to avoid conflicts of interest and to protect non-public information, adhering to data protection laws including the GDPR (EU).

Through these formal commitments, DO & CO reinforces its commitment to integrity, transparency, and accountability in all aspects of its operations.

## TARGETS

## TARGETS

TA 21) Zero tolerance policy on discrimination, modern slavery, and child labor

*Table 49 - Targets related to corporate culture and management accountability*

## 12. GRIEVANCE MECHANISMS

[GRI 2-25, GRI 2-26]

The organization has established the legally required whistleblower reporting channel that is accessible to all stakeholders, including employees, suppliers, and other third parties, via a dedicated platform linked to the company's website and available 24/7. This ensures that concerns can be raised confidentially at any time, regardless of location or affiliation. Internal compliance experts designated to receive and process reports are specifically trained to handle cases in compliance with applicable legal requirements and to ensure a fair and consistent response. In cases where the severity or complexity of a report requires further expertise, independent third-party investigators may be engaged to guarantee objectivity and thoroughness based on the severity of the case.

### 12.1. GOVERNANCE AND STRATEGY

The organization has implemented robust measures to protect whistleblowers from retaliation, in full compliance with the applicable laws transposing Directive (EU) 2019/1937. The whistleblowing platform guarantees anonymity for those reporting concerns, ensuring that individuals can come forward without fear of identification or repercussions. To further safeguard against potential bias or influence, investigations into more severe cases may be outsourced to independent third-party experts. This approach ensures that the process

remains impartial and that whistleblowers are protected throughout the investigation, providing a secure environment for reporting unethical behavior.

The organization ensures strong protection for whistleblowers through its dedicated SaaS-based whistleblowing platform, which guarantees anonymity unless the whistleblower voluntarily discloses their identity. This external involvement further enhances the protection of the whistleblower by eliminating any direct influence or conflict of interest, providing an additional layer of security and integrity throughout the reporting and investigative process.

The company's whistleblowing process is designed to ensure anonymity, confidentiality, accessibility, and effective follow-up. Whistleblowing notifications can be submitted especially through the company's whistleblowing platform <https://doco.occultum.at/>. Upon receipt, each report is logged, assessed for materiality, and followed by a structured investigation process, led either by compliance or a third-party expert, depending on the nature of the case.

### 12.2. IMPACTS

Once an investigation has been concluded with a resulting whistleblowing incident, conclusions are systematically drawn from investigated incidents. Each substantiated case leads not only to appropriate corrective measures but is also analyzed as part of DO & CO's broader risk management approach. If patterns or recurring themes occur, those are evaluated to identify underlying structural or cultural risks. These insights feed directly into compliance risk assessments and are used to improve internal controls, training programs, and policies.



In this way, whistleblowing is not only a reactive tool but also a proactive element of DO & CO's risk prevention and governance framework.

### 12.3. POLICIES, TARGETS AND METRICS

#### POLICIES

The **Employee Wellbeing & Engagement Policy** outlines DO & CO's commitment to ensuring a safe, respectful, and supportive working environment. It includes clear whistleblowing guidelines that enable employees to report misconduct, unethical behavior, or legal violations confidentially and without fear of retaliation. These mechanisms - accessible through a secure online platform and a 24/7 hotline - demonstrate the company's dedication to transparency, accountability, and the continuous protection of employee rights and wellbeing.

#### TARGETS

##### TARGETS

TA 18) Monitor closely and investigate, reports of discrimination

TA 21) Zero tolerance policy on discrimination, modern slavery, and child labor

Table 50 - Targets related to grievance mechanisms

#### METRICS

METRICS	FY 2024/2025	FY 2023/2024
Number of whistleblowing cases	1	1

Table 51 - Indicators on grievance mechanisms



## 13. PREVENTION OF CORRUPTION AND BRIBERY

[GRI 205-1, GRI 205-2, GRI 205-3]

High standards for transparency in operations and business conduct form the foundation of sustainable growth. This commitment is reflected in the company's strict compliance with the applicable regulations, ensuring that business practices not only meet legal requirements but also uphold the highest ethical standards. Training on anti-corruption and anti-bribery is one of the most crucial measures to reinforce integrity across the organization.

### 13.1. GOVERNANCE AND STRATEGY

The organization has a zero-tolerance policy towards corruption and bribery, as outlined in its **Business Conduct Policy** and supported by a comprehensive compliance system. In line with the ongoing risk management strategy, corruption-related risks are systematically identified and assessed at both the operational level and across the organization as a whole. Particular attention is paid to areas and functions with increased exposure. Governance structures ensure that anti-corruption remains a top priority: the Management Board actively oversees compliance matters related to corruption and bribery, while internal audit and legal teams play a key role in monitoring implementation and ensuring continuous improvement. Responsibilities are clearly defined across management to maintain high standards and ensure consistent enforcement throughout the organization.

All levels of the organization, including senior management and at-risk functions, receive training on anti-corruption and anti-bribery policies. The aim is clear: to build awareness, encourage sound judgment in complex situations, and reinforce the importance of transparency and accountability. Individuals working in functions such as procurement, sales, or third-party engagement receive more focused instruction tailored to the nature of their work. Training materials are regularly reviewed and updated to keep pace with legal developments and shifting expectations. The organization's commitment to ethical conduct is not limited to its internal operations. Expectations are clearly communicated to external partners, who must uphold adequate standards in line with established codes of conduct.

The organization maintains internal systems to monitor, detect, and investigate potential corruption-related incidents. A confidential reporting channel is available to employees and external stakeholders, providing a secure and trusted mechanism for raising concerns without fear of retaliation. All reports are reviewed by the compliance function, with investigations conducted in coordination with internal audit where appropriate to ensure a fair and consistent process. Depending on the severity of the case, third-party experts may be engaged within the whistleblowing framework.

### 13.2. IMPACTS

As a global company integrity is essential to earning and maintaining the trust of customers, suppliers, and investors. Corruption and bribery risks can surface at various points. The functions that are most exposed to risks of corruption and bribery include Unit and Department Management Finance, Human Resources and Procurement. Such risks carry not only legal and financial implications, but also the potential to damage long-standing customer relationships and investor confidence.

At the same time, taking a clear and consistent stance against corruption creates meaningful opportunities. Embedding ethical practices across global operations strengthens governance, reduces the likelihood of disruptions, and supports fair competition - particularly when securing contracts or participating in public tenders. It also positions the company as a trusted partner, which is increasingly valued in a market where transparency and accountability are non-negotiable.

There is also a growing expectation from stakeholders that companies not only comply with anti-corruption laws, but actively embrace a culture of integrity.

## 13.3. POLICIES AND METRICS

## POLICIES

The **Employee Wellbeing & Engagement Policy** reflects DO & CO's commitment to integrity and ethical conduct across all levels of the organization. It includes clear guidelines prohibiting all forms of corruption and bribery, reinforcing the company's zero-tolerance approach to unethical behavior. By promoting transparency, fairness, and accountability, the policy supports a culture of compliance and trust, aligning with international standards and DO & CO's core values.

DO & CO's **Business Conduct Policy** explicitly addresses anti-corruption and anti-bribery, reinforcing the company's unwavering commitment to ethical business conduct. The policy prohibits all forms of illicit inducements - whether offering, promising, or granting benefits to private individuals or public officials - and mandates strict adherence to applicable anti-corruption laws and internal guidelines. By embedding robust internal controls, transparent approval processes, and periodic compliance reviews, the policy ensures that DO & CO maintains fair competition and upholds the highest standards of integrity - making clear that only legitimate, transparent business practices are acceptable.

## METRICS

METRICS	FY 2024/2025	FY 2023/2024
Number of in-kind political contributions made	0	0
Monetary value of in-kind contributions made	0	0
Monetary value of financial political contributions made	0	0
Monetary value of amount paid for membership of lobbying organizations	0	0
Monetary value of amount spent on internal and external lobbying	0	0
Number of confirmed incidents relating to contracts with business partners that were terminated or not renewed due to violations related to corruption or bribery	0	0
Number of confirmed incidents in which own workers were dismissed or disciplined for corruption or bribery-related incidents	0	0
Number of confirmed incidents of corruption or bribery	0	0
Monetary value of fines for violations of anti-corruption and anti-bribery laws	0	0
Number of convictions for violations of anti-corruption and anti-bribery laws	0	0

Tables 52 - Indicators on corruption and bribery

## 14. TAXATION AND FINANCIAL TRANSPARENCY

[GRI 207-1, GRI 207-2, GRI 207-3]

At DO & CO, a strong committed to transparent, responsible, and ethical tax practices that align with the company's broader business strategy and ESG principles is crucial. The tax strategy and tax policy are founded on compliance with all applicable tax laws while ensuring trust with stakeholders, including investors, tax authorities, and the communities where DO & CO operates. The company is committed to full regulatory compliance, adhering to both the letter and spirit of tax laws in all jurisdictions where there are operations.

The entity's tax approach is integrated into the organization through structured policies and procedures. The tax team collaborates with finance, legal, and business units to ensure tax considerations are embedded into operational decision-making.

### 14.1. GOVERNANCE AND STRATEGY

The governance body accountable for compliance with the tax strategy includes the Board of Directors and the Chief Financial Officer (CFO). The CFO oversees the tax function, ensuring compliance with all applicable tax laws and policies.

Compliance with the company's tax governance framework is evaluated through:

- Regular internal and where appropriate, external reviews.
- Continuous monitoring of tax processes and reporting mechanisms.
- Engagement with external advisors for independent assessments and best practice recommendations.

Employees and stakeholders can raise concerns about the organization's business conduct and integrity in relation to tax through established reporting channels, including an anonymous whistleblower platform. All concerns are reviewed independently and addressed in accordance with the company's corporate governance framework.



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Accuracy and reliability of tax disclosures are ensured through a structured assurance process, including:

- Internal review mechanisms and approval by senior management.
- Engagement with external auditors to assess tax compliance and reporting accuracy.

The tax team openly engages with tax authorities, ensuring transparent and cooperative relationships. Prompt responses are ensured to inquiries by providing necessary documentation, and proactively resolving any ambiguities in tax regulations.

Processes have been established to collect and consider the views of stakeholders, including investors. Feedback is integrated into the entity's tax strategy and compliance approach to ensure alignment with best practices and societal expectations.

By adhering to these principles, DO & CO aims to support economic development, uphold its ESG commitments, and maintain the highest standards of tax integrity and corporate responsibility.



## 14.2. IMPACTS

## IMPACTS

The tax-risk management framework regarding taxation includes:

- Robust internal controls to identify, assess, and mitigate tax risks.
- Regular risk assessments conducted by the in-house tax team and external advisors.
- Continuous professional development of the in-house tax team and trainings for other relevant departments to ensure employees understand tax compliance requirements.
- A proactive approach to monitoring legislative changes and implementing necessary adaptations.

## 14.3. METRICS

METRICS	FY 2024/2025	FY 2023/2024
Number of tax audits	17	11
Board compensation	3,154,639	7,489,164
CEO compensation	1,007,292	987,284

Tables 53 - Indicators on financial transparency



## 15. DATA SECURITY AND PROTECTION

### [GRI 418-1]

In a business environment that is increasingly digitalized and interconnected, the protection and security of data has become imperative for the long-term resilience of the organization, as well as the trust of its stakeholders. As a global player in the food and catering industry, the company is entrusted with a wide range of sensitive data. Protecting this information is not only a regulatory requirement, but a fundamental part of responsible business conduct. In the face of rising expectations from regulators, partners, and the public, the company is committed to upholding stringent standards in data privacy, cyber-security, and digital risk management across all operations.

The DO & CO Chief Information Officer (CIO) and Chief Information Security Officer (CISO) have coordinated efforts to maintain high security standards and they report directly to the Management Board:

1. Formulating enhanced IT, privacy, and information security policies, standards, and processes aligned to best practices and international best practice frameworks including NIST Cybersecurity Framework and CIS Critical Security Controls.
2. Conducting learning and testing activities designed to improve employees' cyber security awareness and resistance to person-targeted attacks and malicious social engineering.

### 15.1. GOVERNANCE AND STRATEGY

DO & CO has implemented an information and cyber security program aligned primarily to the NIST Cybersecurity Framework v2. Comprehensive information and cyber security policies and standards have been established, approved, and are being implemented across all key functional areas. These cover a broad range of topics, including governance, risk management, access control, data protection, infrastructure security, and incident response. The framework ensures a consistent and structured approach to managing cyber risks across the organization.

Processes and procedures have been and continue to be developed and implemented in support of the policies and standards, and a control implementation assessment methodology and supporting processes are planned for implementation in FY 2025/2026.

Cyber incident response processes are based on the PIICERL [Prepare / Identify / Investigate / Contain / Eliminate / Recover / Learn] cyber incident management lifecycle.

Specific programs of work are underway to proactively ensure compliance with the EU NIS 2 Directive and applicable Aviation Cyber Security regulations in force in countries within which DO & CO operates.

### 15.2. IMPACTS

As a global corporation, protecting critical data is key to maintaining trust with stakeholders including customers, employees, suppliers, and shareholders. With the growing reliance on digital systems for managing operations, logistics, and customer engagement, the risk of cyber threats and data privacy issues is increasing. A data breach could result in regulatory penalties under laws like the General Data Protection Regulation (GDPR).

Given the sensitive nature of the data collected - such as customer payment details, employee records, and commercial information - the company regularly evaluates risks across its systems. These risks are managed through technical safeguards, incident response protocols, and regular audits.

Handling data responsibly and complying with global standards is crucial for strengthening the company's credibility with partners.

This approach is especially important in competitive markets where trust and transparency are becoming more vital. Investing in data security is essential to ensure business continuity, operational resilience, and readiness for future regulations in an evolving digital landscape.

### 15.3. METRICS

METRICS	FY 2024/2025	FY 2023/2024
Number of data security breaches	0	0
Thereof data breaches involving personally identifiable information (PII)	0%	0%
Thereof number of customers affected	0%	0%

Table 54 - Indicators on data security and protection



## 16.COMPLIANCE WITH ENVIRONMENTAL LAW

[GRI 2-27]

DO & CO is committed to full compliance with all applicable environmental laws and regulations, with a strong focus on sustainability and the responsible use of natural resources. The company aligns its operations with evolving legal frameworks, and actively integrates environmental due diligence, risk assessments, and monitoring into its management systems. This approach supports transparency, accountability, and long-term value creation.

### 16.1. GOVERNANCE AND STRATEGY

The company takes proactive measures to align its operations with the evolving regulatory frameworks, such as the EU Green Deal (COM/2020/563), which outlines objectives including the reduction of greenhouse gas emissions, the expansion of renewable energy, and the advancement of a circular economy. DO & CO is expected to report according to CSRD, which is an integral legislative piece within the EU Green Deal, it operationalizes the Green Deal objective to embed sustainability in to corporate reporting and strategy.

### 16.2. IMPACTS

DO & CO is subject to a broad range of evolving domestic and international environmental laws and regulations. The company acknowledges its environmental responsibilities and the potential financial and non-financial impacts arising from non-compliance. Any failure to meet regulatory requirements may result in operational disruptions, reputational harm, administrative sanctions, or legal liabilities, which could materially affect DO & CO's financial condition and business.



## ENVIRONMENTAL IMPACT AND RISK ASSESSMENT

DO & CO is improving reporting and recording of regular assessments of its environmental impacts and dependencies, covering areas such as GHG emissions, pollution, water and resource consumption, as well as waste management. This developing area and its assessments consider both actual and potential adverse effects on the environment, as well as how environmental issues may impact the company's operations and value chain.

## CONSEQUENCES OF NON-COMPLIANCE

Environmental risks identified include the potential for reduced product quality, health and safety incidents, exposure to legal claims, and non-compliance penalties. These risks are integrated into the company's broader risk management framework and addressed through targeted mitigation measures.

DO & CO is committed to enhancing its EMS in alignment with growing environmental legislation. This includes embedding systematic environmental due diligence, double materiality assessments, and continuous monitoring to support transparency, accountability, and long-term value creation.

## 16.3. POLICIES

The **Use of Natural Resources Policy** underscores DO & CO's commitment to environmental compliance and sustainability. It mandates adherence to all applicable environmental laws and promotes responsible resource use as an integral part of the company's operational and ethical standards.

## 16.4. METRICS

METRICS	FY 2024/2025	FY 2023/2024
Number of environmental compliance incidents	1	1
Number of third party verification certificates related to environmentally relevant topics	4	1

Table 55 - Indicators on environmental law compliance

## L.TABLE OF POLICIES

POLICY	REFERENCE MATERIAL TOPIC
DO & CO Use of Natural Resources Policy	I.Environment - 1. Climate Change - 1.2 Climate Change Adaption, 2. Pollution - 2.1 Waste Management, 3. Water - 3.1 Water Management, 4. Biodiversity - 4.1 Biodiversity and Ecosystems, 4.2 Environmentally Friendly Sourcing, 5. Circular Economy - 5.1 Resource Utilization, 5.2 Sustainable Packaging
DO & CO Supplier Code of Conduct	I:Environment - 1. Climate Change - 1.2 Climate Change Adaptation, 2. Pollution . 2.1 Waste Management, 4. Biodiversity - 4.1 Biodiversity and Ecosystems, 4.2 Environmentally Friendly Sourcing II.Social - 8. Workers in the Value Chain - 8.1 Human Rights III.Governance - 11. Corporate Culture and Management Accountability
DO & CO Sustainable Sourcing Policy	I.Environment - 3. Water - 3.1 Water Management, 4. Biodiversity - 4.1 Biodiversity and Ecosystems, 4.2 Environmentally Friendly Sourcing II.Social - 8. Workers in the Value Chain - 8.2 Socially Sustainable Sourcing, 9. Communities - 9.1 Human Rights
DO & CO Business Conduct Policy	II.Social - 7. Own Workforce - 7.1 Workforce Characteristics and Management, 7.3 Workforce Compensation and Social Security III.Governance - 11. Corporate Culture and Management Accountability
DO & CO Diversity, Inclusion & Equity Policy	II.Social - 7. Own Workforce - 7.1 Workforce Characteristics and Management, 7.5 Diversity and Inclusion
DO & CO Employee Wellbeing and Engagement Policy	II.Social - 7. Own workforce - 7.2 Labor Practices, 7.3 Workforce Compensation and Social Security, 7.4 Occupational Health and Safety, 7.6 Training and Development
DO & CO Human Rights Policy	II.Social - 8. Workers in the Value Chain - 8.1 Human Rights, 8.2 Socially Sustainable Sourcing, 9. Communities - 9.1 Human Rights
DO & CO Global Food Safety Standard	II.Social - 10. End Users - 10.2 Food Safety: Elimination and Prevention of Negative Effects
DO & CO Customer Health and Nutrition Policy	II.Social - 10. End Users - 10.3 Healthy Diet: Elimination and Prevention of Negative Effects, 10.4 Inclusive Meals and Diversity

## M. TABLE OF ABBREVIATIONS

ABBREVIATION	INTERPRETATION	ABBREVIATION	INTERPRETATION
AEA	Association of European Airlines	DI	Diversity and inclusion
AG	Aktiegesellschaft	DNSH	Do no significant harm
AI	Artificial Intelligence	ECC	European Chicken Commitment
AT	Austria	EEOC	Equal Employment Opportunity Commission
BCC	Better Chicken Commitment	EMAS	Eco-Management and Audit Scheme
BEMS	Building energy management system	EMS	Environmental management system
BIO	Biodiversity	ES	Spain
BMS	Building management system	ESG	Environment - Society - Governance
CAPEX	Capital expenditure	ESRS	European Sustainability Reporting Standards
CAT <sub>1</sub>	Category 1 (waste)	EU	European Union
CCA	Climate change adaptation	EU NIS	European Union Directive on Security of Network and
CCM	Climate change mitigation	EUDR	European Deforestation Regulation
CCP	Critical Control Points	FDA	Food and Drug Administration
CDP	Carbon Disclosure Project	FLAG	Forest, land, agriculture
CE	Transition to a circular economy	FSSC	Food Safety System Certification
CEO	Chief Executive Officer	FTE	Full-time employee
CFO	Chief Financial Officer	GDPR	General Data Protection Regulation
CIO	Chief Information Officer	GHG	Greenhouse gas
CIS	Critical Security Controls	GMO	Genetically Modified Organism
CISO	Chief Information Security Officer	GRI	Global Reporting Initiative
CLO	Chief Legal Officer	HACCP	Hazard Analysis Critical Control Point
CCO	Chief Commercial Officer	HR	Human resources
CSDDD	Corporate Sustainability Due Diligence Directive	IATA	International Air Transport Association
CSRD	Corporate Sustainability Reporting Directive	IBCs	Intermediate bulk containers
CSA-SP	Corporate Sustainability Assessment by S&P Global	ICW	International catering waste
DE	Germany	IFCA	International Foodservice Consultants Association

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ABBREVIATION	INTERPRETATION	ABBREVIATION	INTERPRETATION
IFRS	International Financial Reporting Standards	PPC	Pollution prevention and control
IFSA	International Flight Services Association	PII	Personally identifiable information
ILO	International Labor Organization	PIICERL	Prepare, Identify, Investigate, Contain, Eliminate, Recover,
ISO	International Organization for Standardization	PL	Poland
ISS	Institutional Shareholder Services	QSAI	Quality & Safety Alliance In-flight
IT	Information technology	RCP	Representative Concentration Pathway
IT	Italy	SaaS	Software-as-a-service
JFK	John F. Kennedy International Airport	SBTi	Science Based Target initiative
KR	South Korea	SOP	Standard Operation Procedure
LMS	Learning Management System	SUPs	Single use plastics
LSEG	London Stock Exchange Group	TCFD	Task Force on Climate-related Financial Disclosures
MSS	Minimum social safeguards	TMS	Transport Management System
MSCI	Morgan Stanley Capital International	TR	Türkiye
NaDiVeG	Nachhaltigkeits- und Diversitätsverbesserungsgesetz	UGB	Unternehmensgesetzbuch
NIST	National Institute of Standards and Technology	UK	United Kingdom
OECD	Organisation for Economic Co-operation and Development	USA	United States of America
OPEX	Operational expenditure	UV	Ultra violet
ÖCGK	Österreichischer Corporate Governance Kodex	WHO	World Health Organization
pH	Potential of Hydrogen	WTR	Sustainable use and protection of water and marine resources

## N.GRI INDEX

GRI	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-1 Organizational details	Sustainability Report - D. DO & CO Business Model, E. DO & CO Strategy, F. DO & CO Board Structure
	2-2 Entities included in the organization's sustainability reporting	Sustainability Report - C. Report Structure and Limitations
	2-3 Reporting period, frequency and contact point	Sustainability Report - C. Report Structure and Limitations
	2-6 Activities, value chain and other business relationships	Sustainability Report - D. DO & CO Business Model
	2-7 Employees	Sustainability Report - II. Social - 7. Own Workforce - 7.1 Workforce Characteristics and Management, 7.2 Labour Practices, 7.3 Workforce Compensation and Social Security, 7.4 Occupational Health and Safety, 7.5 Diversity and Inclusion, 7.6 Training and Development
	2-8 Workers who are not employees	Sustainability Report - II. Social - 8. Workers in the Value Chain - 8.1 Human Rights, 8.2 Socially Sustainable Sourcing
	2-9 Governance structure and composition	Sustainability Report - F. Board Structure
	2-10 Nomination and selection of the highest governance body	Sustainability Report - F. Board Structure
	2-11 Chair of the highest governance body	Sustainability Report - F. Board Structure
	2-12 Role of the highest governance body in overseeing the management of impacts	Sustainability Report - F. Board Structure
	2-13 Delegation of responsibility for managing impacts	Sustainability Report - F. Board Structure
	2-15 Conflicts of interest	Sustainability Report - F. Board Structure - The Supervisory Board Committees
	2-17 Collective knowledge of the highest governance body	Sustainability Report - F. Board Structure - The Supervisory Board Committees
	2-19 Remuneration policies	Sustainability Report - F. Board Structure - The Supervisory Board Committees
	2-20 Process to determine remuneration	Sustainability Report - F. Board Structure - The Supervisory Board Committees
	2-22 Statement on sustainable development strategy	Sustainability Report - B. CEO Statement
	2-23 Policy commitments	Sustainability Report - III. Governance - 11. Corporate Culture and Management Accountability
	2-24 Embedding policy commitments	Sustainability Report - III. Governance - 11. Corporate Culture and Management Accountability
	2-25 Processes to remediate negative impacts	Sustainability Report - III. Governance - 12. Grievance Mechanisms
	2-26 Mechanisms for seeking advice and raising concerns	Sustainability Report - III. Governance - 12. Grievance Mechanisms
	2-27 Compliance with laws and regulations	Sustainability Report - III. Governance - 16. Compliance with Environmental Law
	2-30 Collective bargaining agreements	Sustainability Report - II. Social - 7. Own Workforce - 7.3 Workforce Compensation and Social Security



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GRI 3: Material Topics 2021	3-1 Process to determine material topics	Sustainability Report - I. Materiality Assessment
	3-2 List of material topics	Sustainability Report - I. Materiality Assessment
	3-3 Management of material topics	Sustainability Report - I. Materiality Assessment
GRI 304: Biodiversity 2016	304-2 Significant impacts of activities, products and services on biodiversity	Sustainability Report - I. Environment - 4. Biodiversity - 4.1 Biodiversity and Ecosystems, 4.2 Environmentally Friendly Sourcing
GRI 203: Indirect Economic Impacts 2016	203-2 Significant indirect economic impacts	Sustainability Report - II. Social - 9. Communities - 9.2 Economic Impact and Local Presence - 9.2.2 Impacts
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Sustainability Report - III. Governance - 13. Prevention of Corruption and Bribery
	205-2 Communication and training about anti-corruption policies and procedures	Sustainability Report - III. Governance - 13. Prevention of Corruption and Bribery
	205-3 Confirmed incidents of corruption and actions taken	Sustainability Report - III. Governance - 13. Prevention of Corruption and Bribery
GRI 207: Tax 2019	207-1 Approach to tax	Sustainability Report - III. Governance - 14. Taxation and Financial Transparency
	207-2 Tax governance, control, and risk management	Sustainability Report - III. Governance - 14. Taxation and Financial Transparency
	207-3 Stakeholder engagement and management of concerns related to tax	Sustainability Report - III. Governance - 14. Taxation and Financial Transparency

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GRI 302: Energy 2016	302-1 Energy consumption within the organization	Sustainability Report - I. Environment - 1. Climate Change - 1.4 Energy Consumption
	302-3 Energy intensity	Sustainability Report - I. Environment - 1. Climate Change - 1.4 Energy Consumption
	302-4 Reduction of energy consumption	Sustainability Report - I. Environment - 1. Climate Change - 1.4 Energy Consumption
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Sustainability Report - I. Environment - 3. Water - 3.1 Water Management
	303-2 Management of water discharge-related impacts	Sustainability Report - I. Environment - 3. Water - 3.1 Water Management
	303-3 Water withdrawal	Sustainability Report - I. Environment - 3. Water - 3.1 Water Management
	303-4 Water discharge	Sustainability Report - I. Environment - 3. Water - 3.1 Water Management
	303-5 Water consumption	Sustainability Report - I. Environment - 3. Water - 3.1 Water Management
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Sustainability Report - I. Environmental - 1. Climate Change - 1.3 Policies, Metrics and Targets
	305-2 Energy indirect (Scope 2) GHG emissions	Sustainability Report - I. Environmental - 1. Climate Change - 1.3 Policies, Metrics and Targets
	305-3 Other indirect (Scope 3) GHG emissions	Sustainability Report - I. Environmental - 1. Climate Change - 1.3 Policies, Metrics and Targets
	305-4 GHG emissions intensity	Sustainability Report - I. Environmental - 1. Climate Change - 1.3 Policies, Metrics and Targets
	305-5 Reduction of GHG emissions	Sustainability Report - I. Environmental - 1. Climate Change - 1.3 Policies, Metrics and Targets
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Sustainability Report - I. Environmental - 2. Pollution - 2.1 Waste Management
	306-2 Management of significant waste-related impacts	Sustainability Report - I. Environmental - 2. Pollution - 2.1 Waste Management
	306-3 Waste generated	Sustainability Report - I. Environmental - 2. Pollution - 2.1 Waste Management
	306-4 Waste diverted from disposal	Sustainability Report - I. Environmental - 2. Pollution - 2.1 Waste Management
	306-5 Waste directed to disposal	Sustainability Report - I. Environmental - 2. Pollution - 2.1 Waste Management
GRI 308: Supplier Environmental Assessment	308-2 Negative environmental impacts in the supply chain and actions taken	Sustainability Report - H. Supply Chain Sustainability

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GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Sustainability Report - II. Social - 7. Own Workforce - 7.2 Labour Practices
	401-3 Parental leave	Sustainability Report - II. Social - 7. Own Workforce - 7.3 Workforce Compensation and Social Security
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Sustainability Report - II. Social - 7. Own Workforce - 7.3 Workforce Compensation and Social Security
	403-2 Hazard identification, risk assessment, and incident investigation	Sustainability Report - II. Social - 7. Own Workforce - 7.4 Occupational Health and Safety
	403-3 Occupational health services	Sustainability Report - II. Social - 7. Own Workforce - 7.4 Occupational Health and Safety
	403-4 Worker participation, consultation, and communication on occupational health and safety	Sustainability Report - II. Social - 7. Own Workforce - 7.4 Occupational Health and Safety
	403-5 Worker training on occupational health and safety	Sustainability Report - II. Social - 7. Own Workforce - 7.4 Occupational Health and Safety
	403-9 Work-related injuries	Sustainability Report - II. Social - 7. Own Workforce - 7.4 Occupational Health and Safety
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Sustainability Report - II. Social - 7. Own Workforce - 7.6 Training and Development
	404-2 Programs for upgrading employee skills and transition assistance programs	Sustainability Report - II. Social - 7. Own Workforce - 7.6 Training and Development
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Sustainability Report - F. DO & CO Board Structure, II. Social - 7. Own Workforce - 7.5 Diversity and Inclusion

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GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Sustainability Report - II. Social - 8. Workers in the Value Chain - 8.1 Human Rights
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Sustainability Report - II. Social - 8. Workers in the Value Chain - 8.1 Human Rights
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Sustainability Report - II. Social - 9. Communities - 9.1 Human Rights, 9.2 Economic Impact and Local Presence
GRI 413: Local Communities 2016	413-2 Operations with significant actual and potential negative impacts on local communities	Sustainability Report - II. Social - 9. Communities - 9.1 Human Rights, 9.2 Economic Impact and Local Presence
GRI 414: Supplier Social Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken	Sustainability Report - H. Supply Chain Sustainability, II. Social - 8. Workers in the Value Chain - 8.1 Human Rights

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GRI 415: Public Policy 2016	415-1 Political contributions	Sustainability Report - III. Governance - 13 Prevention of corruption and bribery - 13.1.1 Governance and Strategy
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Sustainability Report - II. Social - 10. End Users - 10.2 Food Safety: Elimination and Prevention of Negative Effects, 10.3 Healthy Diet: Elimination and Prevention of Negative Effects
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Sustainability Report - II. Social - 10. End Users - 10.4 Inclusive Meals and Diversity
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Sustainability Report - III. Governance - 15. Data Security and Protection



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