



SUS TAIN ABILITY 2026



MESSAGE FROM THE MANAGEMENT BOARD

Tea connects people, cultures and origins across the world. For 147 years, Hälssen & Lyon has worked with partners in the world's key tea-growing regions, bringing high-quality teas and tea-based products such as herbs and fruits from their origins to customers around the globe. The quality of our products is created long before raw materials reach Hamburg: in resilient ecosystems, through sustainable cultivation practices, and thanks to the people who grow, harvest and process them. Sustainability is not separate from our business. It is fundamental to ensuring the long-term quality, availability and resilience of our supply chains while maintaining the trust of customers and other stakeholders.

For Hälssen & Lyon, responsible and long-term business conduct is an integral part of how we operate. As a family-owned company, we think across generations and make decisions with the sustainable development of our business in mind. Responsibility towards our employees, customers, suppliers, the people in our countries of origin, and the environment has always been central to our values and identity.

Climate change, volatile commodity markets, and increasing expectations regarding transparency and responsible supply chains are shaping the environment in which we operate. These developments highlight how closely economic success is linked to the responsible management of natural resources and social impacts.

Against this backdrop, we have firmly embedded sustainability within our corporate strategy and systematically advanced our activities in recent years. During the reporting period, we further strengthened our sustainability management framework and laid important foundations for the systematic integration of sustainability into our business activities. Key milestones included the establishment of a dedicated sustainability governance structure, the identification of material topics, the development of a sustainability strategy, and the definition of initial targets and actions. In addition, existing processes and key performance indicators were further enhanced.



A particular focus is climate protection. Through the gradual transition to renewable electricity, we are reducing emissions at our sites. At the same time, we are working to gain a better understanding of impacts across our value chain and to achieve long-term improvements together with our partners.

With this document, we are publishing our first Sustainability Report, prepared in alignment with the requirements of the Voluntary Sustainability Reporting Standard for Small and Medium-sized Enterprises (VSME). Our objective is to provide transparent information on the sustainability topics, actions, key performance indicators and targets that are most relevant to Hälssen & Lyon, while demonstrating the ongoing development of our sustainability performance.

We recognise sustainability as a process of continuous improvement. While we have established important foundations, we are also aware that significant work still lies ahead. Together with our employees, customers, suppliers and other partners, we remain committed to advancing along this path.

We would like to thank everyone whose dedication helps bring responsibility to life within our company and throughout our value chain.

Christian Meckel
Managing Director

Daniel Nowak
Managing Director



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Note:

For ease of reading, gender-specific language is not used consistently throughout this report. All references to persons are intended to include all genders and gender identities.



1. AT A GLANCE



1. AT A GLANCE

ENVIRONMENT

56,701 t CO₂e
Corporate Carbon Footprint

97.9 %
Scope 3

100 %
Renewable Electricity by 2027

KEY FOCUS AREAS:

- Climate Protection & Energy
- Logistics & Transport
- Packaging & Resources

COMPANY PROFILE

1879 Founded,
family-owned company

70 Countries
supplied

250 + Suppliers
worldwide

- International sourcing of tea, herbs and fruits
- In-house processing and refinement in Hamburg
- Customised product and packaging solutions

GOVERNANCE

IFS Quality &
Product Safety

SMETA Social
Standards

NIS2 Information
Security

KEY FOCUS AREAS:

- Compliance & Business Ethics
- Supply Chain Responsibility
- Quality & Product Safety
- Risk Management &
Information Security

PEOPLE & SOCIETY

347 Employees
2025

28 Different
Nationalities

15 Apprentices

KEY FOCUS AREAS:

- Health & Safety
- Diversity & Equal Opportunities
- Training & Development



OUR KEY FINDINGS

The majority of our emissions occur along the value chain

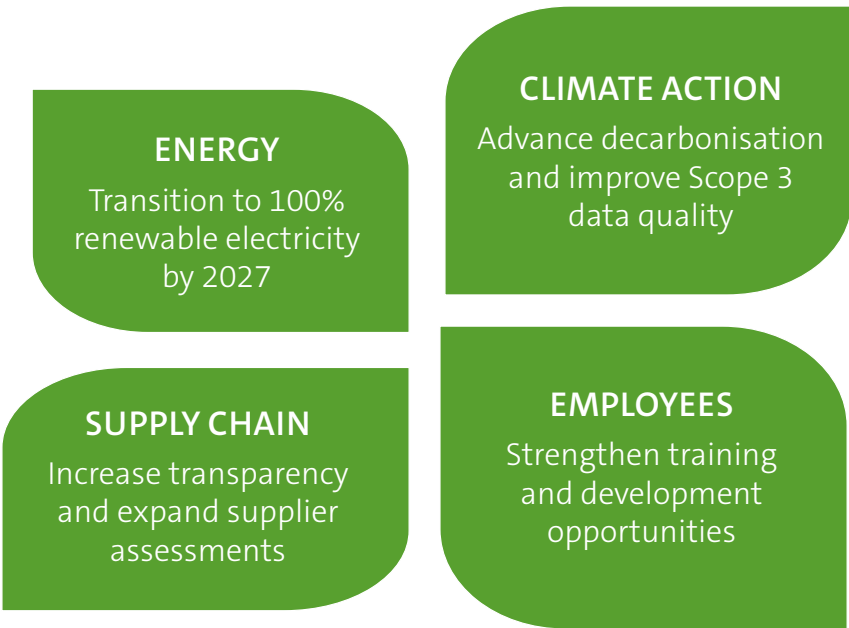


The majority of our greenhouse gas emissions occur along the value chain. The greatest potential for reducing emissions therefore lies in the procurement of raw materials, logistics and collaboration with our business partners.

What have we achieved so far?



Where do we want to go?



A close-up photograph of a person, likely a tea taster or artisan, wearing a white long-sleeved shirt and a vibrant red apron. The person is holding a traditional brass scale with a chain and a small brass cup. The scale is positioned over a large, shallow tray filled with dark, loose-leaf tea. The background is softly blurred, showing more of the person's attire and the tea tray. The overall scene suggests a traditional tea ceremony or a quality control process in a tea plantation.

2. COMPANY PROFILE



2. COMPANY PROFILE

2.1 ABOUT HÄLSSEN & LYON

Hälssen & Lyon is one of Europe's leading suppliers of tea, speciality teas and tea-based products, including herbal and fruit infusions. Founded in Hamburg in 1879, the company is now in its fourth generation of ownership by the Ellerbrock family. For 147 years, we have combined a strong heritage and deep market knowledge with a spirit of innovation and extensive international tea expertise.

From our Hamburg sites, comprising our historic headquarters in the Speicherstadt warehouse district and our modern logistics and production centre in Hamburg-Allermöhe, we manage the global sourcing of high-quality raw materials. We combine sourcing activities with in-house processing, value-added refinement, product development and modern packaging solutions.

The Hälssen & Lyon Group comprises Hälssen & Lyon GmbH in Germany and the sales company Haelssen & Lyon North America Corp. in the United States. Hälssen & Lyon GmbH is jointly managed by Christian Meckel and Daniel Nowak.

2.2 BUSINESS MODEL & PRODUCTS

Our business model is based on the global sourcing, processing and marketing of high-quality tea, herbs, fruits, flowers and spices. Acting as a link between countries of origin and international markets, we source agricultural raw materials and develop tailored solutions for the tea and beverage industry.

Integrated Solutions Provider – Everything from a Single Source

As a one-stop shop, we offer our customers an integrated range of services, spanning raw material sourcing, quality assurance, processing, product development and packaging solutions. Our core competencies include blending, flavouring, extraction, decaffeination and customer-specific packaging across a wide range of formats.

Product Portfolio & Customer Base

Our portfolio comprises traditional teas, flavoured blends, herbal and fruit infusions, rooibos, extracts, instant products, as well as customised product and packaging solutions.

The focus of our business is the B2B sector. Our customers include branded manufacturers, private-label suppliers, wholesalers and companies operating in the international beverage and foodservice industries. Our principal markets are located in Europe, followed by North America and Asia. We supply partners in around 70 countries worldwide, with international business accounting for the majority of our revenue.





2.3 VALUE CHAIN

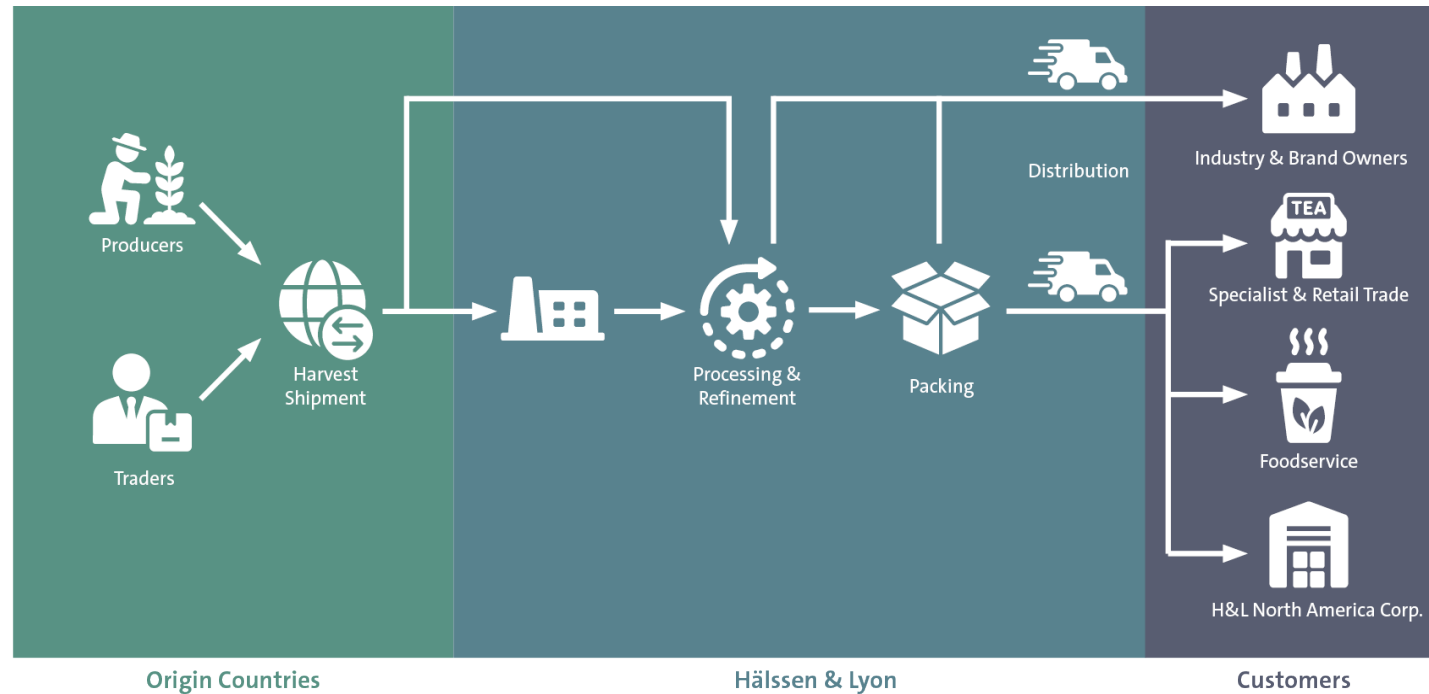
Our value chain begins in the regions where our raw materials are grown. Tea, herbs, fruits, flowers, spices and other plant-based ingredients are cultivated, harvested and, in some cases, initially processed in various regions around the world. The raw materials are then transported primarily by sea freight to Hamburg.

At our production and logistics site in Hamburg-Allermöhe, incoming goods inspections, quality controls, storage and further processing activities are carried out. These include cleaning, refining, blending, flavouring, extraction and packaging. From here, we supply customers worldwide with raw materials, semi-finished products and finished product solutions.

As an internationally active company, we are closely connected to the people, regions and ecosystems throughout our value chain. The availability and quality of our raw materials depend directly on climatic conditions, resilient supply chains and sustainable agricultural practices. At the same time, significant environmental and social impacts arise in the upstream stages of the value chain, particularly in the cultivation, processing and transportation of raw materials.

Taking a value chain perspective is therefore an important element of our sustainability management approach. Many of the sustainability topics that are material to Hälssen & Lyon, including climate action, responsible sourcing and supply chain responsibility, are directly linked to different stages of the value chain.

The illustration presents the key stages of our value chain, from the countries of origin and processing activities in Hamburg through to our customers worldwide.





2.4 SOURCING & RAW MATERIALS

The selection and sourcing of high-quality raw materials is a key success factor for Hälssen & Lyon. To ensure quality, availability and food safety, we work closely with long-standing partners in the world's key countries of origin. Sustainability considerations, quality requirements and transparency throughout the supply chain play an increasingly important role in our sourcing activities.

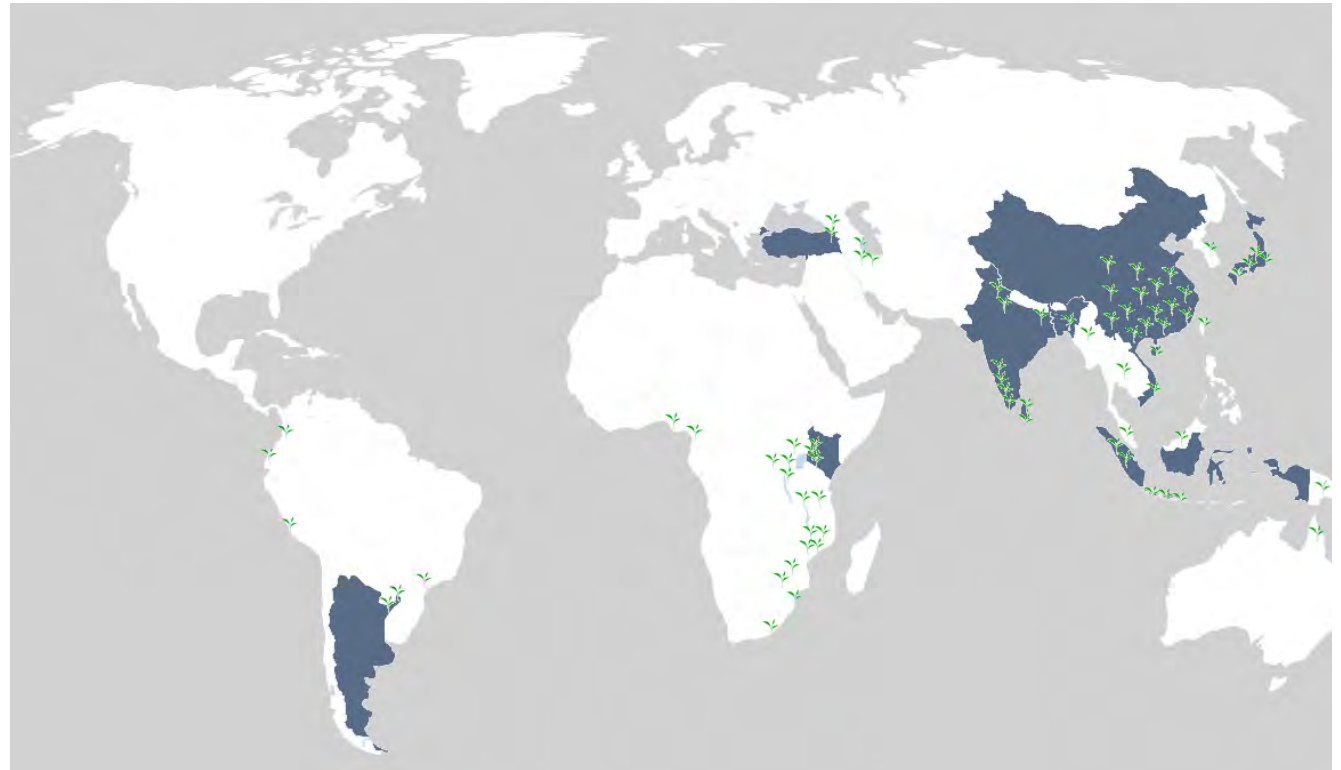
Whenever possible, we source raw materials directly from the respective growing regions or from local processing facilities. Direct engagement with suppliers provides valuable insights into local conditions, supports long-term business relationships and contributes to greater transparency throughout the supply chain.

We work with more than 250 suppliers worldwide and source raw materials from a wide range of growing and origin countries. The international nature of our sourcing activities provides access to different qualities, harvests and origin specialities and forms the basis for the diversity of our product portfolio.

In addition to quality and food safety, environmental and social considerations are becoming increasingly important in sourcing decisions. For selected raw materials, we therefore use recognised certification schemes such as Fairtrade, Rainforest Alliance and various organic standards. These schemes support supply chain transparency and promote environmental and social standards in the countries of origin.

The development of certified raw material volumes is presented in the following section. Further information on the individual certification schemes can be found in the Appendix to this report.

The following overviews illustrate the origin of our raw materials, the distribution of our purchasing volumes and the significance of individual sourcing markets for Hälssen & Lyon.



The world's ten largest tea-producing countries are highlighted on the map.
(Argentina, Bangladesh, China, India, Indonesia, Japan, Kenya, Sri Lanka, Türkiye and Vietnam.)



Purchasing Volume by Raw Material (kg)

2024	2025
7,518,523	7,667,554

Breakdown

Raw Material 2024		
<div></div>	Tea	46%
<div></div>	Fruits	22%
<div></div>	Herbs	14%
<div></div>	Blossoms	6%
<div></div>	Extracts	5%
<div></div>	Spices	4%
<div></div>	Roots	2%
<div></div>	Other	1%

Purchasing Volume by Country

Top 10 in 2024

Country	Purchasing Volume (kg)
China	2,302,769
Germany	919,338
India	882,557
Türkiye	664,863
Poland	486,063
Sri Lanka	431,676
South Africa	328,464
Kenya	139,667
Thailand	132,960
Egypt	128,987

Volume of Certified Raw Materials

Certificate	2024	2025	Change
Fairtrade	123,190	132,863	+8%
Rainforest Alliance	1,925,044	2,268,650	+18%
Total	2,048,234	2,401,513	+17%
Bio (EU/NOP)	2,020,884	2,534,884	+25%





3. OUR APPROACH TO SUSTAINABILITY



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3.1 SUSTAINABILITY STRATEGY

Sustainability is an integral part of our corporate strategy. Our aim is to systematically incorporate environmental, social and economic considerations into business decisions across our value chain and to strengthen the long-term resilience of our company.

Our sustainability strategy provides the framework for prioritising material sustainability topics and defining related actions and performance indicators. Its direction is based on the focus areas identified through our materiality assessment.

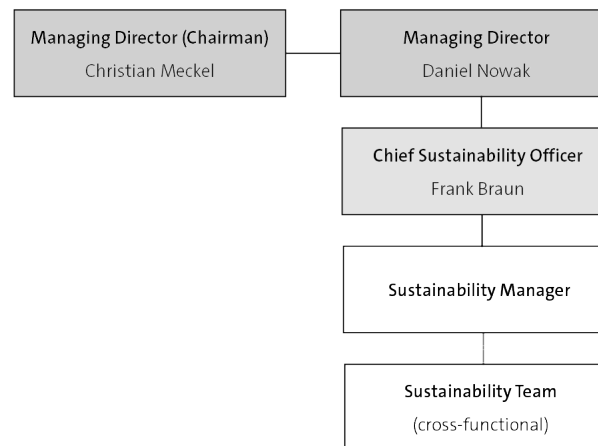
The implementation of our sustainability strategy is supported by concrete actions across the areas of Environment, Social and Governance (ESG). Progress is regularly monitored through defined key performance indicators and continuously reviewed to drive further improvement.

3.2 SUSTAINABILITY GOVERNANCE

To embed sustainability permanently within our organisational structures, we established a dedicated sustainability framework in 2025. Overall responsibility rests with the Management Board. Operational responsibility is assigned at senior management level and coordinated through a central sustainability function.

A cross-functional sustainability team supports the implementation of sustainability initiatives across the organisation. Together, team members review progress and assess and implement regulatory requirements. This helps ensure that sustainability considerations are integrated into relevant business processes throughout the company.

Sustainability Governance Structure

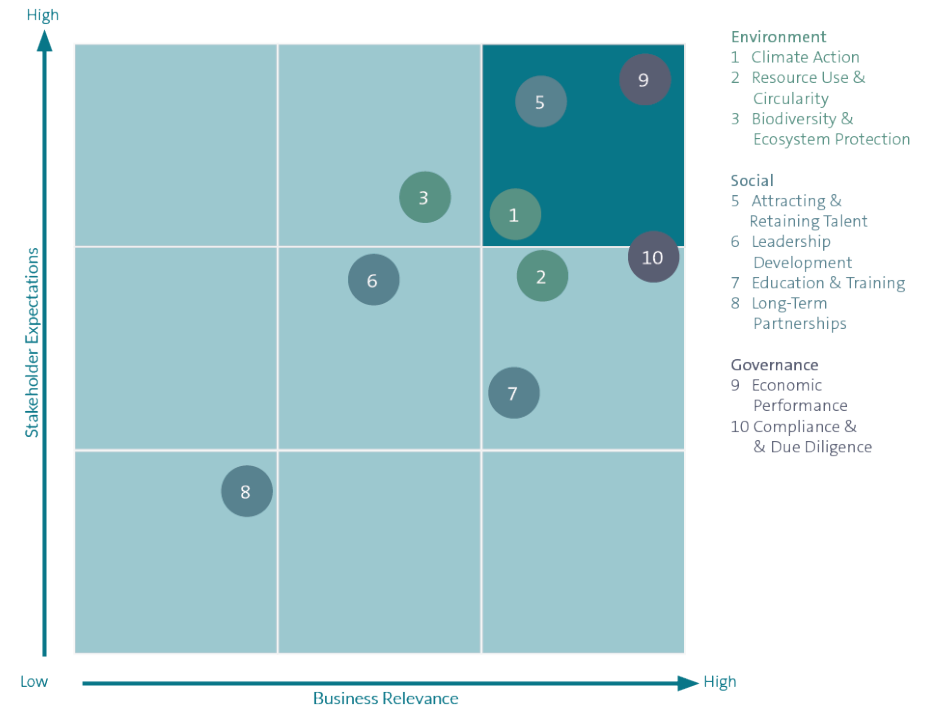




3.3 MATERIAL SUSTAINABILITY TOPICS

The identification of material sustainability topics forms the foundation of our sustainability management approach. To this end, we analysed our business model, value chain, and relevant environmental, social and regulatory requirements. We also considered the expectations and requirements of our key stakeholders.

The results of this analysis enable us to prioritise the sustainability topics that are most material to Hälssen & Lyon and to focus our activities accordingly. Particular attention is given to climate action, resource and packaging management, responsible sourcing, attracting and retaining talent, education and training, long-term partnerships throughout the supply chain, as well as compliance and corporate responsibility.



ESG Dimensions	ENVIRONMENT			SOCIAL				GOVERNANCE	
Strategic Priorities	Responsibility for the Planet			Responsibility for Our People			Responsibility for Society	Corporate Responsibility	
Material Topics	Climate Action	Resource Use & Circularity	Biodiversity & Ecosystem Protection	Attracting & Retaining Talent	Leadership Development	Education & Training	Long-Term & Fair Partnerships	Economic Performance	Compliance & Due Diligence
Subtopics	Greenhouse Gas Emissions	Packaging	Sustainable Sourcing (Environmental)	Employee Retention	Accountability	Professional Development	Sustainable Sourcing (Social)	Supply Reliability	Crisis Management
	Energy			Employee Health & Safety		Further Education & Training		Product Quality	
				Logistics & Transportation			Flexibility	Talent Development	
	Recycling	Equal Opportunities							
						Fair Compensation			

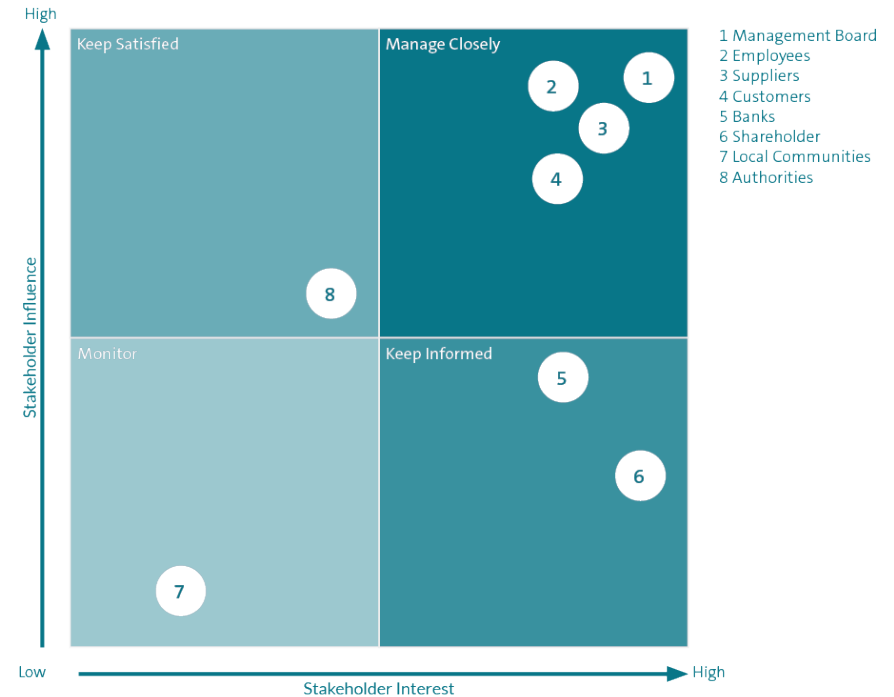


3.4 STAKEHOLDER ENGAGEMENT

Regular engagement with our stakeholders is an important element of our sustainability management approach. Our key stakeholder groups include employees, customers, suppliers, shareholders, banks, authorities and other business partners across our value chain.

We engage with these stakeholder groups through a variety of channels, including direct dialogue, customer and supplier audits, sustainability assessments, employee communication, as well as industry-specific and regulatory requirements.

The insights gained through these interactions contribute to the ongoing development of our sustainability management framework and support the prioritisation of our material sustainability topics.



Key Stakeholders	Engagement Channels	Purpose of Engagement	
Management Board	<ul style="list-style-type: none">Direct dialogue with the sustainability team and other relevant stakeholdersInternal communication via the intranet, sustainability newsletters and town halls	<ul style="list-style-type: none">Maximum business resilienceStrategic integration of sustainability	<ul style="list-style-type: none">Definition of targets and prioritiesAllocation of resources
Employees	<ul style="list-style-type: none">Access to information and internal dialogue via email distribution lists, the intranet, notice boards, Microsoft Teams channels, direct discussions, board meetings, town halls and regular feedback sessions	<ul style="list-style-type: none">Increasing overall employee satisfactionImproving performanceStrengthening a sense of belonging	<ul style="list-style-type: none">ReputationEnsuring acceptance and participationFostering a sustainability culture
Suppliers	<ul style="list-style-type: none">Direct engagement through the Procurement DepartmentUse of the IntegrityNext platform for supply chain monitoringSurveys	<ul style="list-style-type: none">Collaboration on sustainability topicsResponsible sourcing and raw material availability	<ul style="list-style-type: none">Risk managementSupporting the marketability of sustainable productsTransparency in VSME reporting
Customers	<ul style="list-style-type: none">Primarily direct engagement through the Sales DepartmentComplaint managementPublicly available information via the websiteMarketing email communication regarding products and servicesCustomer surveys on satisfaction, needs and expectations	<ul style="list-style-type: none">Providing a foundation for business successPrioritising relevant ESG topicsTransparent communication	
Banks	<ul style="list-style-type: none">Provision of relevant information by the Management Board	<ul style="list-style-type: none">Ensuring transparencySecuring financing	<ul style="list-style-type: none">Preparation for ESG-related requirements
Shareholder	<ul style="list-style-type: none">Direct dialogue with the Management Board and regular reporting	<ul style="list-style-type: none">Ensuring transparency regarding company performance and strategic direction	<ul style="list-style-type: none">Long-term value creationSustainable business development
Local Communities & Society	<ul style="list-style-type: none">Whistleblowing system for reporting concerns and complaints	<ul style="list-style-type: none">Media relations	<ul style="list-style-type: none">Creating a positive operating environment
Authorities	<ul style="list-style-type: none">Public information available via the websiteInformation exchange where required	<ul style="list-style-type: none">Ensuring business continuityRegulatory compliance	<ul style="list-style-type: none">Minimising regulatory risks



3.5 POLICIES & STANDARDS

Responsible business conduct is built on clear values, binding rules and shared principles. At Hälssen & Lyon, sustainability is firmly embedded in our corporate philosophy and shapes both our day-to-day operations and the long-term development of our company.

Our vision, mission and values form the foundation of our corporate culture. They reflect our ambition to help customers succeed worldwide, to combine tradition, quality and innovation, and to act responsibly towards our employees, business partners, society and the environment. At the same time, they provide guidance for decision-making across our entire value chain.

Hälssen & Lyon's corporate principles, together with internal policies and codes of conduct, provide the binding framework for our business activities. Among other topics, they address compliance, human rights, working conditions, environmental responsibility, diversity and equal opportunities, helping us to systematically integrate sustainability considerations into our decisions and processes.

Key elements of our sustainability management framework include our Code of Conduct, Corporate Principles and Diversity, Equity and Inclusion Policy. Together, they establish a clear framework for responsible conduct within our company and throughout our business relationships.

VISION

Where do we want to go?

Hälssen & Lyon – Benchmark for Premium Tea, Infusion & beyond – the new soul of tea(m)

MISSION

What defines us?

- As a holistic partner, we make our customers successful through our passion.
- We always think “out of the box” and create unique moments of enjoyment.
- We combine tradition, quality and innovation.
- #TEAM

VALUES

What do we believe in?

- *Attractiveness:*
We create an inspiring environment for customers and employees.
- *Drive:*
We act with energy and initiative.
- *Integrity:*
We act with integrity and responsibility.
- *Commitment:*
We act dependably and transparently.
- *Reliability:*
We stand for quality, product safety and sustainability.





4. ENVIRONMENT



4. ENVIRONMENT

4.1 CLIMATE ACTION & ENERGY

Climate change is one of the most significant challenges facing global agriculture and, consequently, the international tea industry. As a company that relies on high-quality plant-based raw materials sourced from a wide range of countries of origin, we are affected both by climate-related impacts across our supply chain and by our own greenhouse gas emissions.

Understanding and managing our greenhouse gas emissions is a key element of our climate action efforts. Since 2019, we have partnered with ClimatePartner to calculate our Corporate Carbon Footprint in accordance with the Greenhouse Gas Protocol (GHG Protocol). Regular carbon accounting enables us to identify our main sources of emissions and to develop measures aimed at reducing our environmental impact.

The results for the 2024 reporting year show that the vast majority of our emissions fall within Scope 3 and are therefore associated with activities across our value chain. Purchased goods and services, together with transportation and logistics activities, account for the largest share of these emissions.

Greenhouse Gas Emissions by Scope (t CO₂e)

Emission Source	Emissions	
Scope 1	122.68	0.22%
Scope 2	1,062.68	1.87%
Scope 3	55,516.12	97.91%

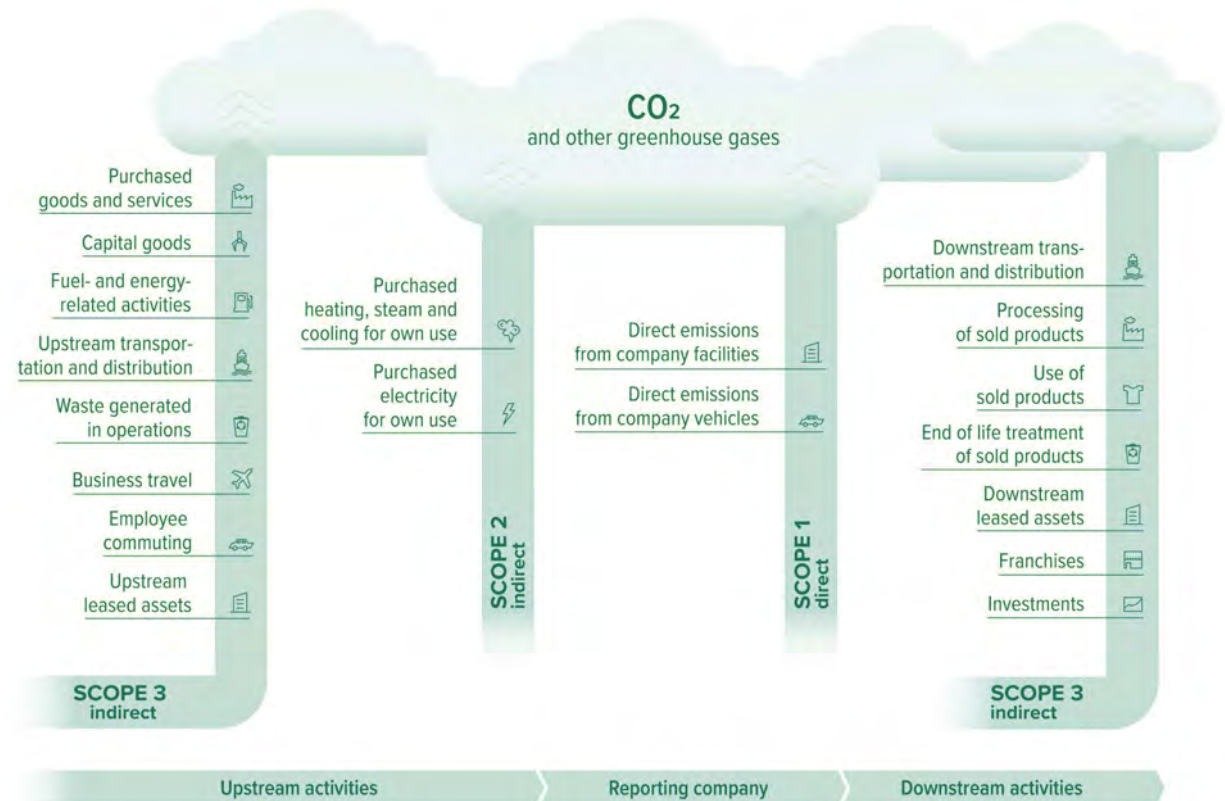
Corporate Carbon Footprint (CCF) Results

Results for the 2024 Reporting Year (tCO₂e)

Scope 1	122.68
Scope 2	1,062.68
Scope 3	55,516.12
Total	56,701.47

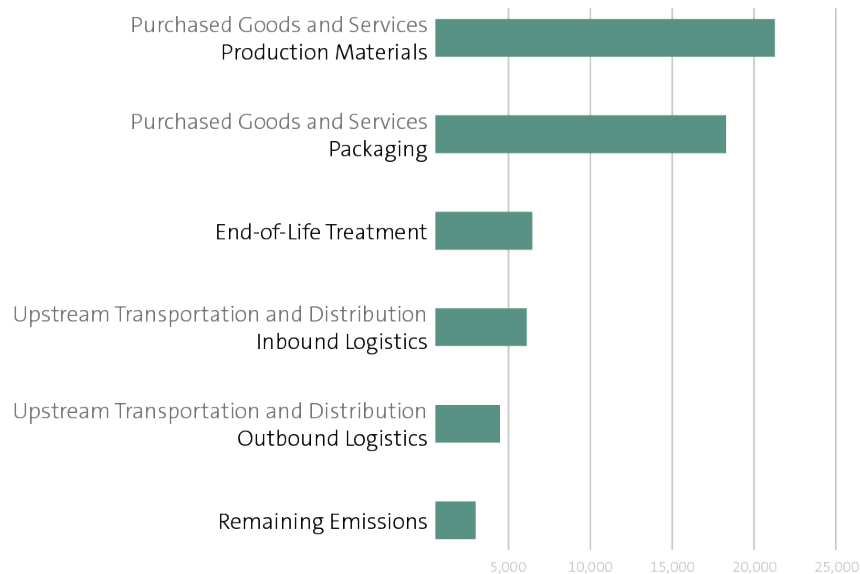
An important step in reducing our direct emissions is the transition to renewable electricity. By 2026, around 50% of our electricity demand is already being met through renewable energy sources. The full transition to renewable electricity at both Hamburg sites is planned by 2027. In the longer term, we are also exploring opportunities to generate our own electricity through photovoltaic installations.

At the same time, we continue to advance our climate strategy, with a particular focus on improving data quality across our value chain. Our objective is to make greater use of primary data in the future and, on this basis, develop robust reduction pathways for Scope 1, Scope 2 and Scope 3 emissions.





Main Sources of Greenhouse Gas Emissions



4.2 LOGISTICS & TRANSPORTATION

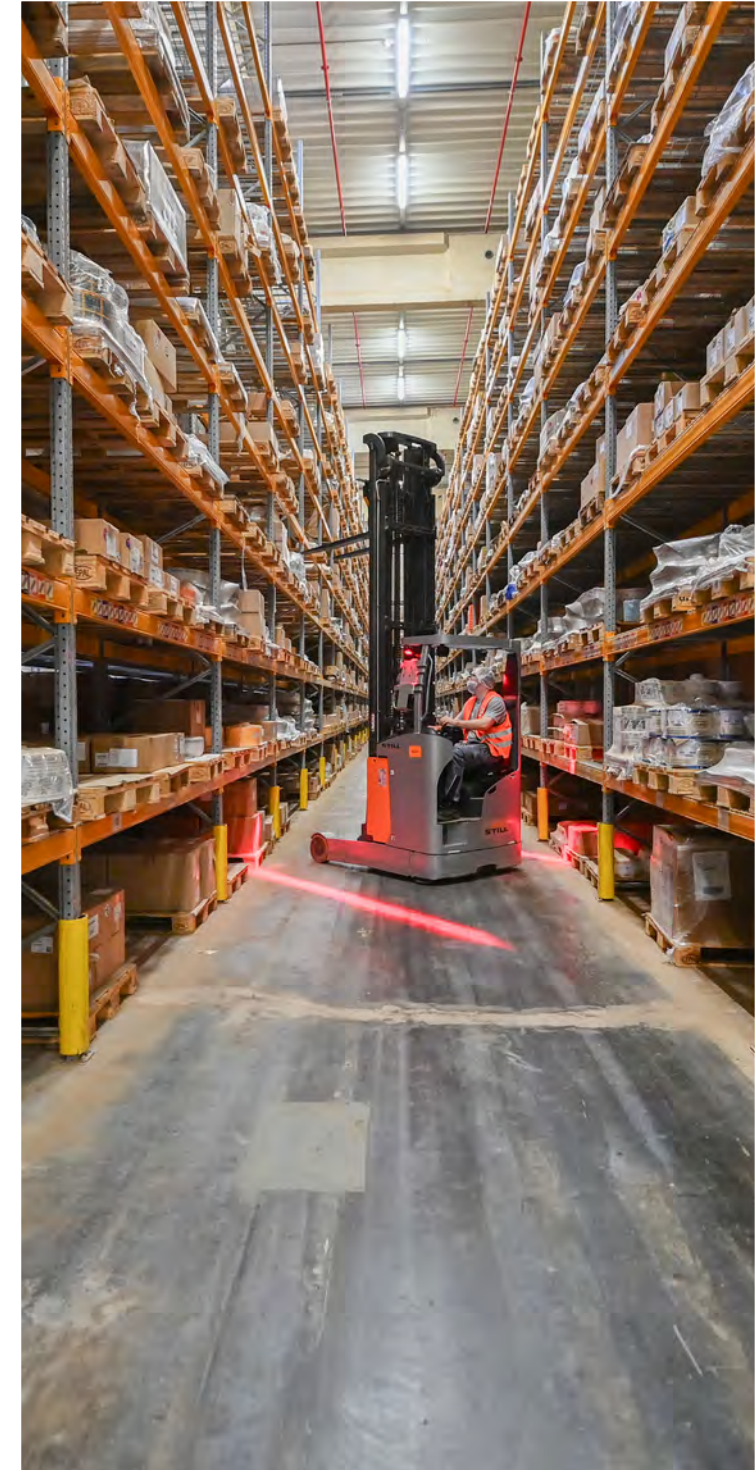
The global sourcing of our raw materials and the worldwide supply of our customers make logistics and transportation an important environmental aspect for Hälssen & Lyon.

To reduce the environmental impact associated with transport activities, our raw materials are transported primarily by sea freight and, within Europe, by road. We avoid air freight wherever possible and only use it in exceptional cases when required for production or logistical reasons.

In addition, we focus on maximising the efficient utilisation of containers and transport units. By consolidating freight flows and optimising logistics processes, we reduce unnecessary transportation and improve resource efficiency throughout our supply chain.

We also pursue resource-efficient solutions within our production and logistics operations. Our internal fleet consists entirely of electrically powered industrial trucks and road sweepers. In total, around 148 vehicles are in operation across our site.

Together with our logistics partners, we continuously work to further optimise transport processes and reduce the emissions associated with our international supply chain over the long term.





4.3 PACKAGING & RESOURCES

Packaging plays an important role in protecting our products and ensuring their quality. At the same time, it represents a significant environmental aspect of our business model. We therefore continuously develop our packaging portfolio, taking into account both environmental considerations and the functional requirements of our customers.

One area of focus is the development of packaging solutions based on renewable raw materials. Examples include plant-based materials for tea bags as well as alternative solutions for flexible packaging and carton packaging. Our aim is to further reduce the use of fossil-based materials without compromising product protection, quality or functionality.

As a provider of innovative packaging solutions for tea products, we continuously work to improve materials and packaging concepts and to reduce their environmental footprint. In doing so, we consider both customer requirements and evolving regulatory frameworks, particularly the European Packaging and Packaging Waste Regulation (PPWR).

In addition to consumer packaging, we continuously optimise materials and packaging systems used in the bulk segment. Our focus is on resource efficiency, product safety and transport efficiency.

4.4 WATER & WASTE

Water Consumption at the Allermöhe Site

At our production site in Hamburg-Allermöhe, water is used exclusively as drinking water and for operational purposes. No water-intensive production processes are carried out. In addition, our production equipment is cleaned without the use of water-based cleaning methods. As a result, water consumption is of comparatively less significance to our company than other environmental aspects.

Water	Consumption	Emissions
Drinking Water	2,675 m ³	804 kg CO ₂ e

Waste Management

Waste prevention, segregation and responsible recovery are key elements of our environmental management approach. Waste generated at our site is collected by a certified waste management partner and allocated to different material streams. These include paper, cardboard, wood, plastics, films and production-related residual materials.

By monitoring individual waste streams separately, we create transparency regarding the volumes generated and are able to identify targeted measures to reduce waste and increase recovery rates. During the reporting period, the total volume of waste generated was reduced compared with the previous year.

Emissions associated with waste treatment account for only a relatively small share of our overall Corporate Carbon Footprint. Nevertheless, we remain committed to further improving material circularity and continuously increasing the recovery of valuable materials.





Waste Overview at the Allermöhe Site

(t)

Waste Category	European Waste Catalogue (EWC) Code	2024	2025
Materials Unsuitable for Consumption or Processing	20304	182.52	161.36
Paper and Cardboard Packaging	150101	144.51	148.88
Mixed Municipal Waste	200301	142.73	120.02
Paper and Cardboard	191201	133.30	106.13
Wooden Packaging	150103	50.19	40.47
Plastic Packaging	150102	31.50	26.44
Mixed Construction and Demolition Waste	170904	11.90	23.62
Other	Various	3.36	16.92
Total		700.01	643.84

Emissions from Waste Treatment

(t CO₂e)

Emission Source	Emissions	
Treatment of Waste generated at Company Site	98.38	0.17 %



4.5 ENVIRONMENTAL TARGETS & OUTLOOK

Improving our environmental performance is an ongoing process. In the coming years, we will focus on implementing our climate strategy, enhancing data quality across our value chain, and further reducing environmental impacts related to energy use, packaging and logistics.

Key priorities include the complete transition to renewable electricity by 2027, the development of a decarbonisation strategy, and the continued improvement of our packaging solutions and Scope 3 emissions data. At the same time, we are working to strengthen the data basis for future emissions reduction measures and to gain a more detailed understanding of environmental impacts across our value chain.

Further information on our environmental targets and planned measures can be found in Chapter 7, *Targets & Progress*.



5. PEOPLE & SOCIETY



5. PEOPLE & SOCIETY

5.1 EMPLOYEES

Our employees are the foundation of our company's success. Through their knowledge, experience and commitment, they contribute every day to developing high-quality products, supporting our international customers and contributing to the future development of our company. We therefore foster a safe working environment, attractive development opportunities and a corporate culture built on trust, appreciation and collaboration.

Workforce Structure

At the end of the reporting year, Hälssen & Lyon employed 347 people across a wide range of functions and business areas. As an internationally active company, we benefit from a diverse workforce with a broad range of experiences, perspectives and cultural backgrounds.

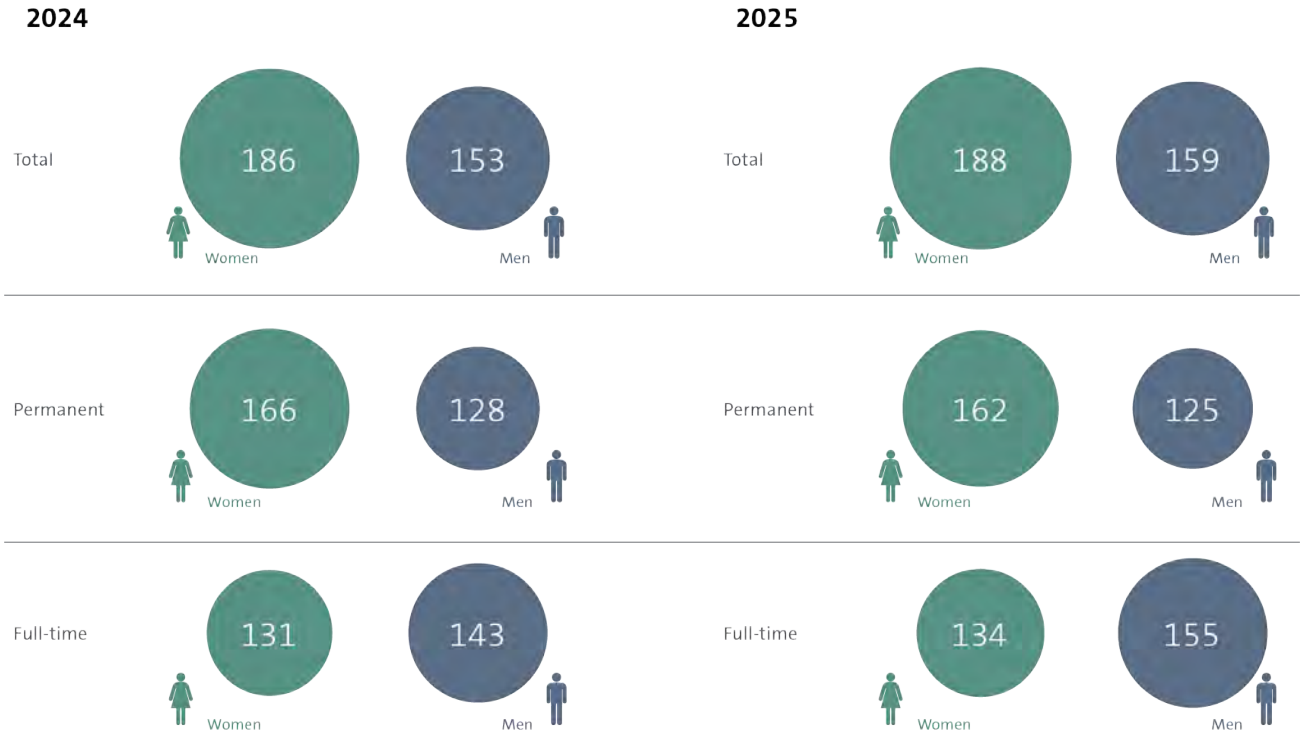
Age Structure

Age Group	Total 2024	Total 2025
Under 30	66	54
30 - 50	154	177
Over 50	119	116

Average Length of Service

	2024	2025
Average Length of Service	9 years	8 years

Number of Employees





5.2 DIVERSITY & EQUAL OPPORTUNITIES

Diversity, equal opportunities and mutual respect are fundamental to our corporate culture. We are committed to providing all employees with equal opportunities for development and career growth, regardless of their personal background or characteristics. We believe that a diverse workforce strengthens innovation, fosters collaboration and contributes to the long-term success of our company.

During the reporting period, we introduced a Diversity, Equity & Inclusion (DEI) Policy to promote a respectful, inclusive and discrimination-free working environment. In addition, managers receive regular training on the requirements of the German General Equal Treatment Act (Allgemeines Gleichbehandlungsgesetz – AGG) and on fair and unbiased decision-making processes.

For us, promoting equal opportunities goes hand in hand with the ongoing development of our corporate culture. We are therefore working to further increase the representation of women in leadership positions and to provide greater transparency around internal career and development opportunities.

Number of Nationalities

	Nationalities
2024	31
2025	28

Top Three Nationalities (2024 and 2025):

1. German
2. Romanian
3. Polish

Employees with Disabilities

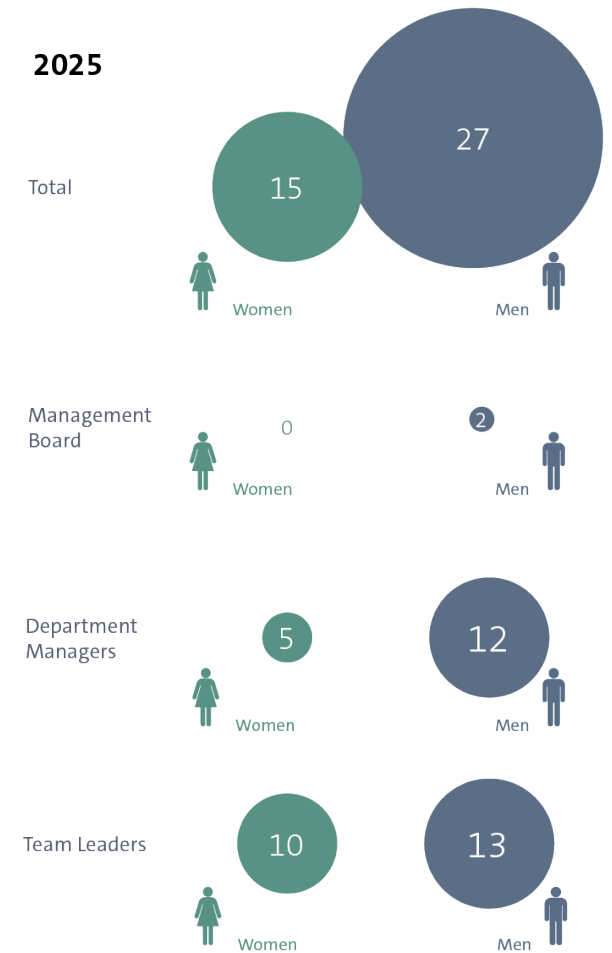
	Total 2024	Total 2025
Employees with Disabilities	2	2

Leadership Structure

2024



2025





5.3 DEVELOPMENT & TRAINING

The professional and personal development of our employees is an important part of our HR strategy. Through training programmes, qualification measures and individual development opportunities, we support the development of skills and long-term career prospects within the company.

During the reporting period, further foundations were established for a structured approach to employee development. These included the development of a new internal Academy and the introduction of structured development and feedback processes. The aim is to make development opportunities more transparent in the future and to systematically track their use.

Training young people has always been of great importance to Hälssen & Lyon. As a training company, we offer both commercial and industrial apprenticeship programmes and thus contribute to securing a skilled workforce. Our goal is to attract young talent, support their development and offer them attractive career opportunities within Hälssen & Lyon.



5.4 HEALTH & SAFETY

Providing a safe and healthy working environment is a fundamental prerequisite for sustainable business operations. Protecting the health and safety of our employees is therefore a high priority.

Occupational health services are provided by an external company doctor, while occupational safety is overseen by an external health and safety specialist. The Occupational Health and Safety Committee (ASA) regularly reviews existing measures and supports their continuous improvement.

Regular workplace inspections, training sessions and preventive health examinations help to identify risks at an early stage and prevent accidents. These measures are complemented by initiatives such as health awareness days and vaccination campaigns.

Health Indicators

	Total 2024	Total 2025
Ø Sick Days per Employee	10.36	11.00
Health Rate	95.86 %	95.58 %

Reportable Occupational Accidents

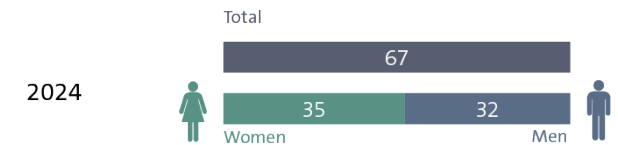
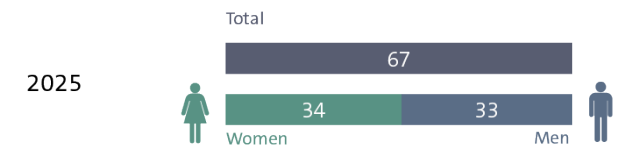
	Total 2024	Total 2025
Total Accidents	6	8
On-site Accidents	2	5
Commuting Accidents	4	3

5.5 WORKING CONDITIONS & EMPLOYEE ENGAGEMENT

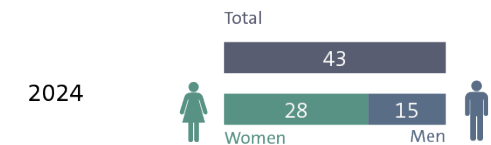
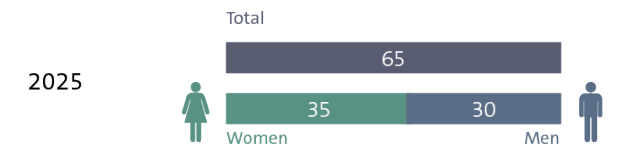
In addition to fair remuneration and safe working conditions, we offer our employees a range of benefits that support health, mobility and work-life balance. These include occupational pension schemes, subsidies for public transport, bicycle leasing, sports activities and flexible working time models.

These benefits are complemented by various internal initiatives that promote exchange, collaboration and identification with the company. Examples include employee awards, site tours, trainee programmes, health awareness days, as well as a variety of events and participation formats.

New Hires



Fluctuation



Qualität

Ziel: 5



6. GOVERNANCE



6. GOVERNANCE

6.1 RESPONSIBLE CORPORATE GOVERNANCE

Responsible corporate governance forms the foundation of our sustainable business practices. As an internationally operating family-owned company, we consider environmental, social and economic aspects in our business processes and decision-making. Our goal is to combine long-term business success with responsible business practices throughout the value chain.

Sustainability is an integral part of our corporate management approach. Material sustainability aspects are considered in strategic decisions alongside regulatory requirements, as well as risks and opportunities along our value chain. On this basis, we continuously develop our sustainability management and create the conditions for the long-term success of the company.

Sustainability, quality and compliance aspects are systematically integrated into existing business processes. This promotes transparent decision-making, strengthens the resilience of our company and provides the foundation for responsible conduct towards employees, customers, suppliers and other business partners.

6.2 COMPLIANCE & BUSINESS ETHICS

Integrity, transparency and compliance are key elements of our corporate culture. Our actions are guided by applicable laws as well as binding internal policies and principles of conduct. These include requirements relating to anti-corruption, conflicts of interest, antitrust law, data protection, information security, and the protection of human and labour rights.

Our Code of Conduct defines the fundamental expectations for all employees and business partners. Regular training and internal processes support the implementation of these requirements in day-to-day business activities.

To promote an open and responsible corporate culture, a whistleblowing system is available to employees and external stakeholders. Reports of potential violations can be submitted confidentially and are handled in accordance with a defined process.

6.3 SUPPLY CHAIN RESPONSIBILITY

As a company with global sourcing structures, we recognise our responsibility throughout the supply chain. Our aim is to create transparency, identify risks and work together with our partners to implement sustainable improvements.

The results of our risk analyses form the basis for supplier evaluations, audits and further improvement measures. Through regular reviews and ongoing dialogue with our business partners, we strengthen transparency and support the continuous development of our supply chains.





6.4 CUSTOMERS, QUALITY & PRODUCT SAFETY

The highest standards of quality, product safety and compliance with food regulations are essential to maintaining our customers' trust. As a manufacturer and processor of plant-based raw materials, we combine many years of experience with modern quality and safety standards to ensure the quality and safety of our products throughout the entire production process.

Compliance with stringent quality requirements is supported, among other things, by certification to the IFS Food Standard. In addition, we conduct extensive analyses of our raw materials and products in cooperation with external laboratory partners. Risk-based testing plans help to identify potential risks at an early stage and define appropriate measures.

A systematic quality management approach and the continuous improvement of our processes support our efforts to ensure the long-term safety and quality of our products.

6.5 RISK MANAGEMENT & INFORMATION SECURITY

Effective risk management helps us identify material risks at an early stage and implement appropriate measures. In addition to economic risks, we increasingly consider sustainability, supply chain and compliance risks.

Information and cybersecurity are also becoming increasingly important. We therefore continuously develop our security measures and take current regulatory requirements into account, including those related to the European NIS2 Directive.

Through the systematic management of risks and security requirements, we strengthen the resilience of our company and create the foundation for reliable and secure business operations.

6.6 AUDITS & EXTERNAL STANDARDS

The effectiveness of our management systems and processes is regularly assessed through internal and external reviews. These include, among others, audits related to food safety as well as social and ethical assessments of our business processes.

For many years, Hälssen & Lyon has regularly undergone independent audits and assessments. These include audits in accordance with the IFS Food Standard and SMETA audits. They help us verify compliance with relevant requirements and systematically identify opportunities for improvement.





7. TARGETS & PROGRESS



7. TARGETS & PROGRESS

The targets and measures outlined in this report provide the framework for the continued development of Hälssen & Lyon. Their implementation is regularly reviewed and adapted to new requirements, insights and changing circumstances. In this way, we create the foundation for embedding environmental, social and corporate responsibility into our business model over the long term.

7.1 ENVIRONMENT



Our environmental focus is on the further reduction of greenhouse gas emissions and the expansion of renewable energy. Following the development of a decarbonisation strategy by 2026, the electricity supply at both Hamburg sites is to be fully converted to renewable electricity by 2027.

In addition, Hälssen & Lyon is continuously improving data quality for Scope 3 emissions and assessing opportunities for on-site electricity generation through photovoltaic systems. Another focus area is the development of a project to reduce Scope 3 emissions across the value chain by 2027.

7.2 PEOPLE & SOCIETY



Supporting and developing employees remains a key area of action. Planned measures include the establishment of a new internal Tea Academy by 2026 and the introduction of a structured training and development programme by 2027.

To further promote transparency and equal opportunities, salary bands are to be introduced and social KPIs will be systematically recorded in the future. In addition, Hälssen & Lyon plans to implement a social project focused on education in one of its countries of origin by 2027.

7.3 GOVERNANCE



In the area of governance, the focus is on the continuous development of existing management and control systems. This includes the implementation of the requirements of the NIS2 Directive by 2026, the ongoing enhancement of compliance and risk management processes, and the further development of audit and supplier evaluation processes. At the same time, Hälssen & Lyon continues to improve KPIs, monitoring and processes within its sustainability management framework.



8. REPORTING BASIS & METHODOLOGY



8. REPORTING BASIS & METHODOLOGY

8.1 REPORTING STANDARD

This report has been prepared with reference to the Voluntary Sustainability Reporting Standard for Small and Medium-sized Enterprises (VSME). Its objective is to present the company's material sustainability topics, related measures and key performance indicators in a transparent and understandable manner.

8.2 DATA BASIS & METHODOLOGY

The information presented in this report is based on data provided by the responsible departments as well as selected information from external partners and service providers. For the calculation of greenhouse gas emissions, Hälssen & Lyon collaborates with ClimatePartner. Emissions are accounted for in accordance with the Greenhouse Gas Protocol (GHG Protocol).

In addition, information from supplier assessments and established sustainability platforms is considered when evaluating sustainability topics along the supply chain.

8.3 DATA QUALITY & CONTINUOUS IMPROVEMENT

Data collection and sustainability reporting processes are continuously being enhanced. As a result, comparative data from previous years is not yet available for all topics. Hälssen & Lyon continuously works to improve the availability, quality and comparability of its sustainability data.

This report has not been reviewed or assured by an independent external party.

Further information on data sources, calculation methodologies, assumptions and applied standards can be found in the appendix to this report.





9. APPENDIX



9. APPENDIX

9.1 COMPANY INFORMATION

Legal form: Limited liability company (GmbH), registered in the Commercial Register of the Hamburg Local Court under registration number HRB 35149.

In addition to Hälssen & Lyon GmbH, the Hälssen & Lyon Group includes the sales company Haelssen & Lyon North America Corp. in the United States.

- Germany is the country of principal business activity and the location of the company's material assets.
- Main NACE code (wholesale):
46.37 – Wholesale of coffee, tea, cocoa and spices
- Other activities (processing/manufacturing):
10.83 – Processing of coffee and tea (processing, blending and flavouring)

Revenue 2024/2025	Total Assets 2024/2025
EUR 94,002,683	EUR 92,788,895





9.2 CERTIFICATION STANDARDS

Certification	Key Features	Benefits
Fairtrade	Fairtrade certification sets standards for fair trading conditions, sustainable livelihoods, social rights and environmental requirements. Producers receive a guaranteed minimum price, where applicable, as well as a Fairtrade Premium for community investments.	For suppliers, Fairtrade provides greater planning certainty, better working conditions and additional funds for social and economic development. For our company, the certification creates transparency and supports long-term supplier relationships. Customers can be confident that certified raw materials have been traded in accordance with recognised social and environmental standards.
Rainforest Alliance	Rainforest Alliance certification promotes sustainable agriculture, focusing on the protection of forests and biodiversity, the responsible use of natural resources, and improved living and working conditions on farms.	Suppliers benefit from sustainable farming practices, training and the long-term protection of their livelihoods. For our company, the certification supports responsible sourcing and more resilient supply chains. Customers can be confident that certified raw materials have been produced in accordance with recognised environmental and social standards.
EU Organic	The EU Organic logo identifies products from certified organic farming. Among other requirements, it restricts the use of synthetic chemical pesticides and readily soluble mineral fertilisers, excludes genetically modified organisms and requires compliance with legally defined standards throughout the value chain.	Organic farming supports the preservation of soil fertility, biodiversity and natural resources. Our company benefits from a transparent, legally regulated supply chain and a high level of credibility for organic products. For customers, the EU Organic logo provides reliable guidance and assurance that products comply with EU legislation on organic production.
NOP	The National Organic Program (NOP) is the US standard for organically produced food. It defines binding requirements for organic production, processing, labelling and traceability and enables products to be marketed as organic in the United States.	For suppliers, NOP certification provides access to the US organic market and strengthens competitiveness. Our company benefits from an internationally recognised certification and can offer organic products for different target markets. Customers can be confident that certified products meet the requirements of the US organic standard.
Naturland	Naturland is an internationally recognised organic association whose standards go beyond the legal requirements of the EU Organic standard in many areas. In addition to stringent environmental requirements, the certification includes binding social standards and requirements for the responsible use of natural resources.	Suppliers benefit from sustainable farming practices, long-term market opportunities and the promotion of socially responsible working conditions. For our company, Naturland certification represents high quality and sustainability standards as well as credible and transparent sourcing. Customers can be confident that certified products have been produced according to particularly demanding environmental and social criteria.



9.3 ADDITIONAL SOCIAL DATA

All figures are reported on a headcount basis and were recorded at the end of 2025.

Number of Employees

Category	Total 2024	Total 2025	Female 2024	Female 2025	Male 2024	Male 2025	Salaried 2024	Salaried 2025	Industrial 2024	Industrial 2025
Total	339	347	186	188	153	159	194	190	145	157
Permanent	294	287	166	162	128	125	177	171	117	116
Temporary	45	60	21	26	24	34	18	19	27	41
Full-time	274	289	131	134	143	155	131	133	143	156
Part-time	65	58	55	54	10	4	63	57	2	1

Age Structure

Age Group	Total 2024	Total 2025	Female 2024	Female 2025	Male 2024	Male 2025	Salaried 2024	Salaried 2025	Industrial 2024	Industrial 2025
Under 30	66	54	40	30	26	24	40	31	26	23
30 - 50	154	177	98	111	56	66	99	110	55	67
Over 50	119	116	48	47	71	69	55	49	64	67

Average Length of Service in Years

Year	Total	Female	Male	Salaried	Industrial
2024	9	7	11	10	8
2025	8	7	9.6	8.6	7.5



New Hires

Age Group	Total 2024	Total 2025	Female 2024	Female 2025	Male 2024	Male 2025	Salaried 2024	Salaried 2025	Industrial 2024	Industrial 2025
Total	67	67	35	34	32	33	37	35	30	32
Under 30	32	20	17	12	15	8	21	11	11	9
30 - 50	22	41	10	20	12	21	12	22	10	19
Over 50	13	6	8	2	5	4	4	2	9	4

Fluctuation (Headcount)

	Total 2024	Total 2025	Female 2024	Female 2025	Male 2024	Male 2025	Salaried 2024	Salaried 2025	Industrial 2024	Industrial 2025
Total Fluctuation	43	65	28	35	15	30	24	44	19	21
Fluctuation Rate	12.68%	18.73%								
Fluctuation Rate (under 12 months)	13.43%	10.45%								

Parental Leave

	Total 2024	Total 2025	Female 2024	Female 2025	Male 2024	Male 2025	Salaried 2024	Salaried 2025	Industrial 2024	Industrial 2025
Parental Leave taken	8	9	8	8	0	1	6	6	2	3
Parental Leave completed	5	11	5	10	0	1	1	8	4	3
Returned from Parental Leave	4	7	3	7	1	0	1	8	2	3
Return Rate	60.00%	63.64%								
Returned from Parental Leave 2023/2024	11	3	8	3	3	0	11		2	1
Still Employed after 12 months	7	1	6	1	1	0	7		0	
Retention Rate	63.64%	33.33%								



Leadership Structure

	Total 2024	Total 2025	Female 2024	Female 2025	Male 2024	Male 2025	Salaried 2024	Salaried 2025	Industrial 2024	Industrial 2025
Total Leadership	25	42	6	15	19	27	21	33	4	9
Management Board	3	2	0	0	3	2	3	2	0	0
Department Manager	15	17	4	5	11	12	15	17	0	0
Team Leaders	7	23	2	10	5	13	3	9	4	14

Health Indicators

	Total 2024	Total 2025	Female 2024	Female 2025	Male 2024	Male 2025
Ø Sick Days per Employee	10.36	11	10.3	10.3	10.5	12
Health Rate	95.86%	95.58%				

Employees with Disabilities

	Total 2024	Total 2025	Female 2024	Female 2025	Male 2024	Male 2025	Salaried 2024	Salaried 2025	Industrial 2024	Industrial 2025
Employees with Disabilities	2	2	2	2	0	0	2	2	0	0

Reportable Occupational Accidents

	Total 2024	Total 2025	Female 2024	Female 2025	Male 2024	Male 2025	Salaried 2024	Salaried 2025	Industrial 2024	Industrial 2025
Total Accidents	6	8	4	2	2	6	1	3	5	5
On-site Accidents	2	5	0	1	1	4	0	2	1	3
Commuting Accidents	4	3	4	1	1	2	1	1	4	2



Number of Nationalities

The international diversity of our workforce is reflected in the number of nationalities represented.

In 2024, Hälssen & Lyon employed people of 31 different nationalities, compared with 28 different nationalities in 2025.

	Nationality	Total 2024	Total 2025	Female 2024	Female 2025	Male 2024	Male 2025
1	Afghanistan	1	2		0	1	2
2	Benin	1	0		0	1	0
3	Bosnia and Herzegovina	2	2		0	2	2
4	Brazil	1	1	1	1	0	0
5	China, People's Republic of	1	1	1	1	0	0
6	Germany	237	229	125	119	112	110
7	France, incl. Corsica	0	2	0	1	1	1
8	Eritrea	1	0	0	0	1	0
9	Ghana	1	2	0	0	1	2
10	Indonesia, incl. Irian Jaya	1	1	1	1	0	0
11	Iraq	1	1	0	0	1	1
12	Iran, Islamic Republic of	1	0	0	0	1	0
13	Italy	2	1	2	1	0	0
14	Canada	1	1	1	1	0	0
15	Kyrgyzstan	2	2	2	2	0	0
16	Colombia	1	1	1	1	0	0
17	Latvia	6	6	4	4	2	2
18	Lithuania	6	6	5	5	1	1
19	Moldova	2	3	1	1	1	2
20	Nigeria	2	2	0	0	2	2
21	Poland	18	18	13	12	5	6
22	Portugal	6	8	2	3	4	5
23	Romania	22	25	18	21	4	4
24	Russian Federation	7	7	2	2	5	5
25	Spain	3	2	2	2	1	0
26	Syrian Arab Republic	3	7	0	1	3	6
27	Togo	2	1	0	0	2	1
28	Tunisia	1	1	0	0	1	1
29	Türkiye	1	2	0	0	1	2
30	Ukraine	5	12	4	9	1	3
31	United States of America	1	0	1	0	0	0
32	Vietnam	1	1	0	0	1	1



9.4 DETAILED CLIMATE DATA & CALCULATION METHODOLOGY

Emission Sources

Emission Sources	Emissions (t CO ₂ e)	Emissions
Scope 1	122.68	0.22%
Stationary Combustion	0.00	0.00%
Mobile Combustion	122.68	0.22%
Scope 2	1,062.68	1.87%
Purchased Electricity (market-based method)	853.32	1.50%
Purchased Heat	209.36	0.37%
Scope 3	55,516.12	97.91%
Purchased Goods and Services	38,458.21	67.83%
Fuel- and Energy-Related Activities (not included in Scope 1 or Scope 2)	314.40	0.55%
Upstream Transportation and Distribution	9,594.74	16.92%
Waste Generated in Operations	98.38	0.17%
Business Travel	151.34	0.27%
Employee Commuting	307.24	0.54%
Downstream Transportation and Distribution	638.77	1.13%
End-of-Life Treatment of Sold Products	5,953.03	10.50%
Total	56,701.47	100.00%

Emission Categories

Scope	Excluded Categories	No Emissions to Report	Missing Data
1	Fugitive Emissions	x	
2	Purchased Cooling	x	
3	Purchased Services		x
3	Food & Beverages		x
3	External Data Centre	x	
3	Upstream Storage	x	
3	Rail Travel	x	
3	Hotel Stays		x
3	Downstream Storage	x	

Assumptions 2024

Scope	Categories	Assumption
1	Mobile Combustion	Based on kilometres travelled in 2023
3	Purchased Goods and Services Materials for Production	Weighted average of other ingredients
3	Purchased Goods and Services Packaging	Assumption: 99% paper, 1% aluminium
3	Fuel- and Energy-Related Activities (not included in Scope 1 or Scope 2)	Based on kilometres travelled in 2023
3	Outbound Logistics (Upstream)	No clearly identifiable mode of transport; assumed to be road transport or, where not possible, sea transport
3	Downstream Transportation and Distribution	No clearly identifiable mode of transport; assumed to be road transport or, where not possible, sea transport
3	Outbound Logistics (Downstream)	No clearly identifiable mode of transport; assumed to be road transport or, where not possible, sea transport



Methodology

In accordance with the GHG Protocol, this assessment follows five fundamental principles:

1. Relevance

The carbon footprint appropriately reflects the company's greenhouse gas emissions and enables users to make informed decisions.

2. Completeness

The carbon footprint covers all greenhouse gas emissions within the defined system boundaries. Where relevant emission sources have been excluded, these exclusions are documented and explained.

3. Transparency

All relevant aspects are addressed and documented in a factually coherent, clear and understandable manner.

4. Consistency

Comparable methodologies are applied to enable emissions to be tracked over time. Changes to data, system boundaries or methodologies are documented transparently.

5. Accuracy

Greenhouse gas emissions are calculated in a way that is neither systematically over- nor understated, and uncertainties are minimised. The information provided is sufficiently accurate to enable users to make informed decisions.

Operational Boundaries

Operational boundaries define which activities are included in the carbon footprint. Emission sources are grouped into three scopes.

- Scope 1 includes all direct emissions, for example from the use of fuels in company-owned facilities or vehicle fleets.
- Scope 2 includes emissions from purchased energy, such as electricity and district heating.
- Scope 3 includes all other emissions that are not under the direct control of the company, such as employee travel or purchased goods.

For this assessment, we have chosen to include only the most relevant emission categories. Additional Scope 3 categories may be included in future assessments. Furthermore, certain exclusions have been made within the categories covered.





9.5 ADDITIONAL WASTE INFORMATION

Overview of Waste at the Allermöhe Site

(t)

Waste Category	European Waste Catalogue (EWC) Code	2024	2025
Materials Unsuitable for Consumption or Processing	20304	182.52	161.36
Paper and Cardboard Packaging	150101	144.51	148.88
Mixed Municipal Waste	200301	142.73	120.02
Paper and Cardboard	191201	133.30	106.13
Wooden Packaging	150103	50.19	40.47
Plastic Packaging	150102	31.50	26.44
Mixed Construction and Demolition Waste	170904	11.90	23.62
Other	Various	3.36	16.92
Total		700.01	643.84

Emissions

(t CO₂e)

Emission Sources	Emissions	
Distribution of Waste Generated in Operations	98.38	0.17%

9.6 ABBREVIATIONS

Abbreviation	Meaning
CCF	Corporate Carbon Footprint
CO ₂ e	Carbon Dioxide Equivalents
CSO	Chief Sustainability Officer
ESG	Environmental, Social and Governance
EWC	European Waste Catalogue
FSC®	Forest Stewardship Council
GHG Protocol	Greenhouse Gas Protocol
IFS	International Featured Standards
KPI	Key Performance Indicator
NACE	Statistical Classification of Economic Activities in the European Community
NIS2	Network and Information Security Directive 2
NOP	National Organic Program (USA)
PEFC	Programme for the Endorsement of Forest Certification Schemes
PPWR	Packaging and Packaging Waste Regulation
SBTi	Science Based Targets initiative
SDGs	Sustainable Development Goals
SMETA	Sedex Members Ethical Trade Audit
UN	United Nations
VSME	Voluntary Sustainability Reporting Standard for Small and Medium-sized Enterprises



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