



Greenhouse Gas Inventory & Emissions Reduction Roadmap

The information and data presented in this report are regularly reviewed and updated. Despite our best efforts, errors may occur. We accept no liability or warranty for the accuracy or completeness of the information provided.

Last updated: July 2026

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Rupp AG started its greenhouse gas accounting in accordance with the *Greenhouse Gas Protocol* in 2023. The annual GHG inventory and its conformity with the GHG Protocol is monitored by a third party. Scope 1, Scope 2 and Scope 3 emissions (all categories) are taken into account.

In 2026, the Science Based Targets initiative (SBTi) validated our near-term targets following their Near-Term Criteria V5.3 and FLAG (Forest/Land/Agriculture) Standard C4 V1.1.

The following pages illustrate our latest greenhouse gas inventory together with our decarbonisation measures. We are strongly committed to achieving our 2030 reduction targets to the greatest extent possible within the current business and operational environment. The report also outlines our current status and actions regarding our primary deforestation-linked commodities.

Official SBTi Validation Statement



Validation Statement

NEAR-TERM AND FLAG/BUILDINGS

SCIENCE-BASED TARGETS



SCIENCE
BASED
TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

***SBTi Services** has validated that the greenhouse gas emissions reduction target(s) submitted by **Rupp AG** conform with the SBTi Criteria and Recommendations (**Near-Term Criteria V5.3 And Flag/Buildings**).*

The official validated target language:

Near-Term

Rupp AG commits to reduce absolute scope 1 and 2 GHG emissions 30.0% by 2030 from a 2023 base year. * Rupp AG also commits to reduce absolute scope 3 GHG emissions from purchased goods and services, upstream transportation and distribution, downstream transportation and distribution and investments 20.0% within the same timeframe. *

Near-Term Flag

Rupp AG commits to reduce absolute scope 3 FLAG GHG emissions 22.0% by 2030 from a 2023 base year.** Rupp AG commits to no deforestation across its primary deforestation-linked commodities, with a target date of December 31, 2025.

*The target boundary includes land-related emissions and removals from biogenic feedstocks.

**The target includes FLAG emissions and removals.

DATE OF APPROVAL: 27th May, 2026

SBTi
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GHG Inventory – Emissions Total



Group Figures Market-Based, CO₂e

	2023	2024	2025	▲ 2023 – 2024
Scope 1, 2 & 3	371.577 t	377.469 t	Scope 1 & 2 available Scope 3 calculation in progress	+ 1,6 %

Group Figures Location-Based, CO₂e

	2023	2024	2025	▲ 2023 – 2024
Scope 1, 2 & 3	374.617 t	380.911 t	Scope 1 & 2 available Scope 3 calculation in progress	+ 1,7 %

Scope 1 & 2 emissions make up 1,6 percent of total emissions (market-based).

GHG Inventory Scope 1 & 2



Group Figures Market-Based, CO₂e

	2023	2024	2025	▲ 2023 – 2025
Scope 1: Direct Emissions	4.735 t	4.607 t	5.478 t	+ 15,7 %
Scope 2: Indirect Emissions	1.027 t	1.464 t	1.688 t	+ 64,4 %
Out of Scope: Direct Emissions	95 t	95 t	108 t	+ 13,7 %

Group Figures Location-Based, CO₂e

	2023	2024	2025	▲ 2023 – 2025
Scope 1: Direct Emissions	4.735 t	4.607 t	5.478 t	+ 15,7 %
Scope 2: Indirect Emissions	4.181 t	5.035 t	5.324 t	+ 27,3 %
Out of Scope: Direct Emissions	95 t	95 t	108 t	+ 13,7 %

Three hot spots have been identified as the main emission drivers: Natural gas, fugitive gases from refrigerants and electricity from conventional sources.

GHG Inventory: Scope 3 Value Chain Emissions



Group Figures – Scope 3 Inventory, CO₂e

Category	2023	2024	Δ 2023 – 2024
Scope 3.1 – Purchased Goods and Services <i>% FLAG* Emissions</i>	310.703 t 79 %	318.226 t 86 %	+ 2,4 %
Scope 3.2 – Capital Goods	6.418 t	4.978 t	
Scope 3.4 – Upstream Transport	5.367 t	7.613 t	
Scope 3.9 – Downstream Transport	13.443 t	15.400 t	
Scope 3.10 – Processing of Sold Products	8.916 t	9.149 t	
Scope 3.12 – End-of-Life Treatment	16.906 t	10.436 t	
Other categories	4.062 t	5.596 t	
Total Scope 3 Emissions	365.815 t	371.398 t	

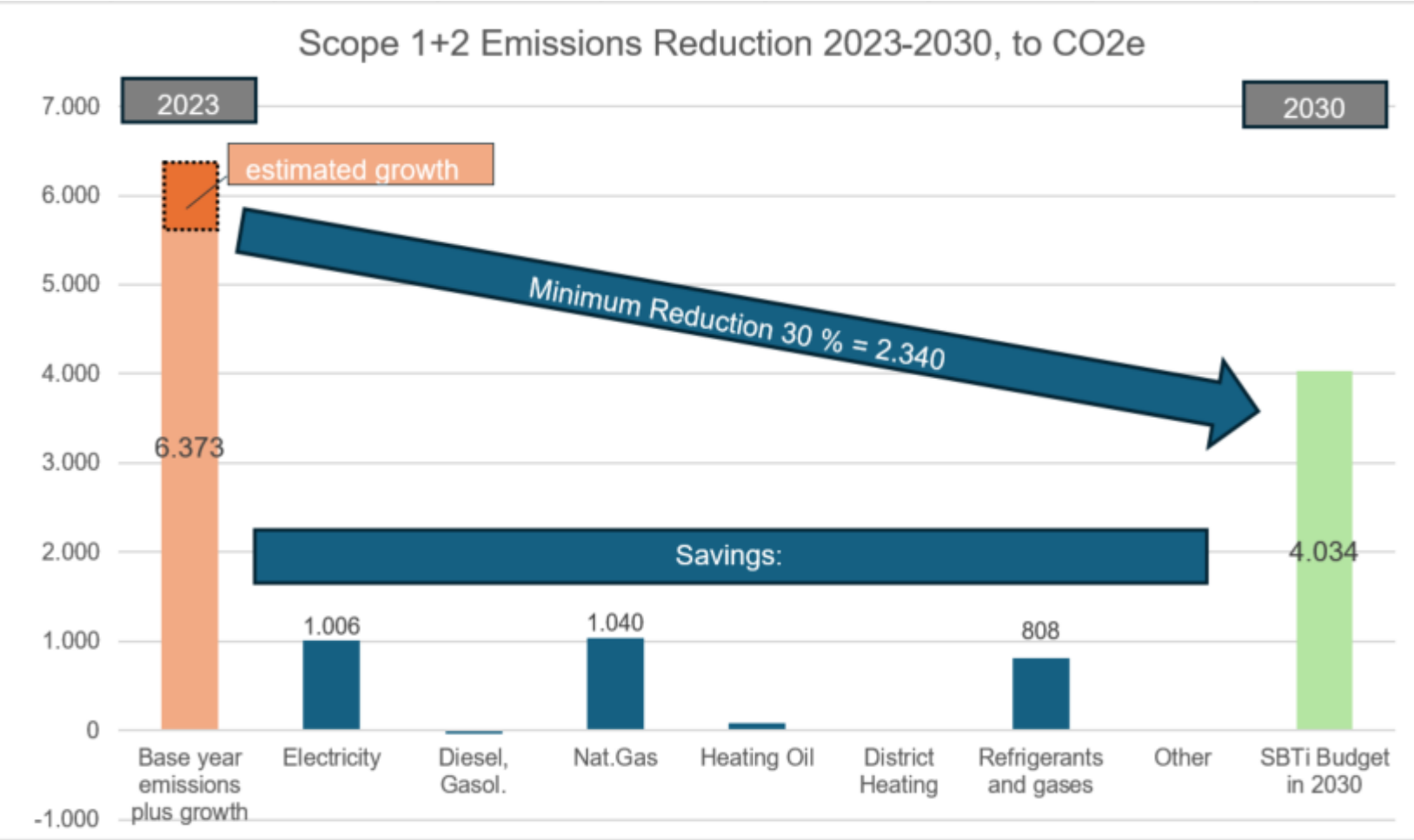
Emissions in Scope 3 largely stem from **Purchased Goods and Services**, making up 85 percent of emissions. Other relevant categories are: Transport (upstream and downstream), Processing of sold products and End-of-life treatment.

**Forest, Land and Agriculture*

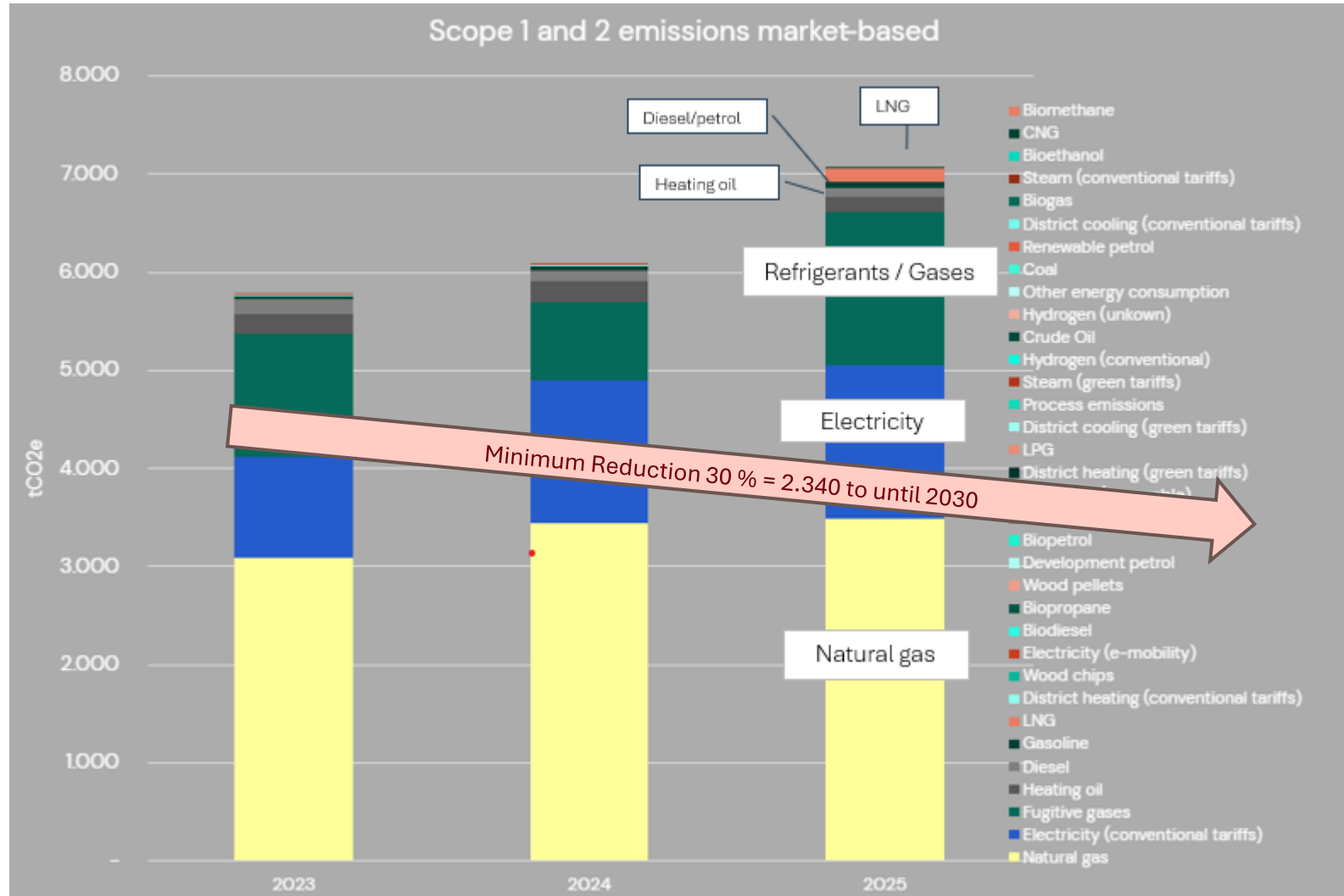
Emissions reduction pathway: Scope 1 & 2



As part of our Science Based Near-Term Targets, we committed to reduce emissions in Scope 1 & 2 by 30 percent from a 2023 base year.



Emissions reduction pathway: Scope 1 & 2



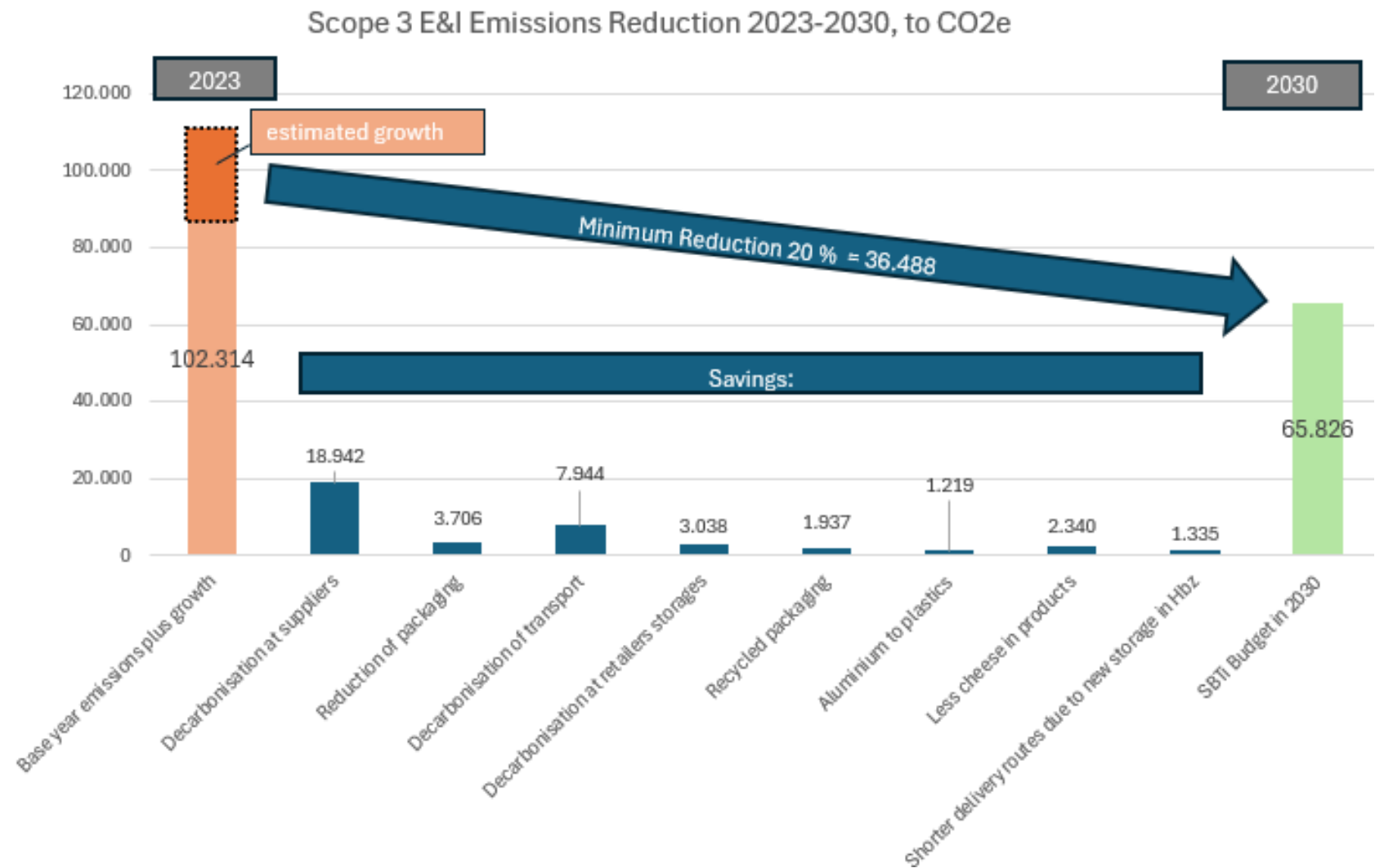
Main measures for reducing Scope 1 & 2 emissions

1. Switch to alternative refrigerants
2. Switch to electricity from renewable sources
3. Fuel switch from natural gas to low-emission alternatives

Emissions reduction pathway: Scope 3 Energy & Industry



As part of our Science Based Near-Term Targets, we committed to reduce emissions in Scope 3 E&I by 20 percent from a 2023 base year.



Decarbonisation in the field of Energy & Industry can be achieved through lower-emission transport and storage, packaging optimisation and the decarbonisation of process emissions in the supply chain.

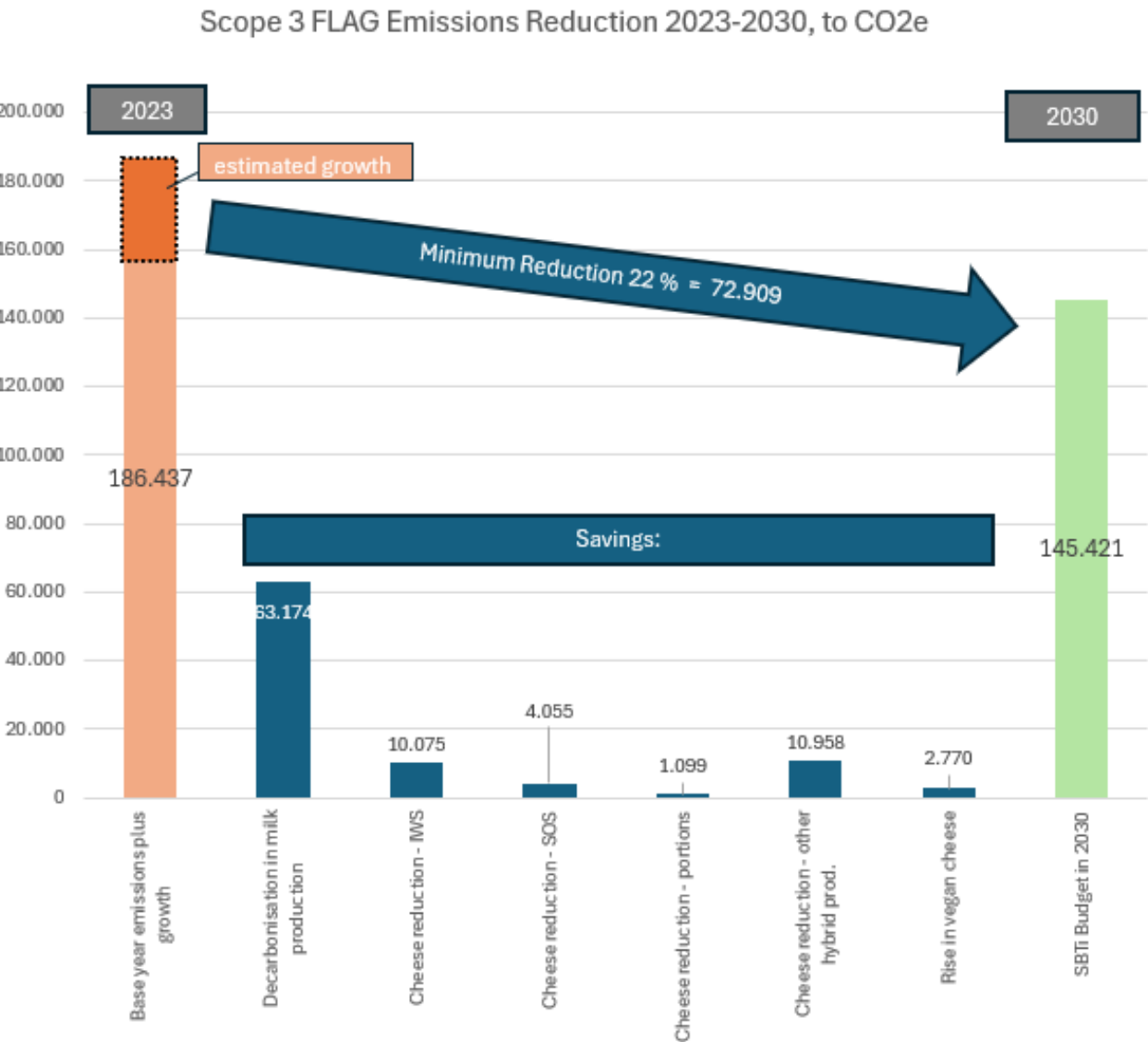
Logistics providers are increasingly investing in green logistics and warehouses powered by electricity from renewable sources.

Within our own operations, we aim to take action on sustainable packaging (e.g. use of recycled material) and on initiatives that reduce transport & storage emissions.

Emissions Reduction Pathway: Scope 3 FLAG



As part of our Science Based Near-Term Targets, we committed to reduce emissions in Scope 3 E&I by 22 percent from a 2023 base year.



Forest, land and agriculture (FLAG) emissions arise from land-use change and land management. They include deforestation, livestock methane and fertiliser use.

Looking at our value chain, a significant share of emissions reductions is expected to come from reducing the carbon footprint of milk production. Dairy producers are increasingly implementing on-farm measures such as sustainable feed, limitation of methane from enteric fermentation or better manure management.

Within our own sphere of influence, we aim to raise the share of cheese products with a reduced carbon footprint. We continue to invest in the development and marketing of tasty vegan and hybrid cheese varieties that meet customer expectations while delivering environmental benefits.

Achievements to date

- 80 percent of our products are produced using zero-emission electricity from renewable sources
- At our largest production site in Hörbranz, Austria, we reduced emissions per unit produced by 48 percent since 2018
- The photovoltaic installation in Hörbranz has recently been extended and produces > 440.000 kWh of green electricity annually
- 80 percent of our production volume is covered by an externally audited environmental or energy management system
- We purchase 100 percent certified palm oil (largely Segregated model)
- The milk for our Alma mountain cheeses is produced by more than 50 mountain dairies in the Bregenzerwald region in Western Austria. The three-stage alpine farming reduces the need for additional animal feed to a minimum – this protects the climate and creates a species-rich vegetation
- We invest in e-mobility – company cars and charging infrastructure – and incentives for „green“ employee commuting

Deforestation Risk Analysis & Measures

Rupp Self Assessment: Deforestation-linked Commodities

Commodity	...relevant for Rupp according to EUDR Annex 1	Country risk according to EUDR	...included as ingredient in product	...among top 10 FLAG emissions	...accounts for >5% of FLAG emissions	Rupp control	Additional information	Overall risk assessment	Measures for improvement
Dairy-based input materials (cheese, butter...)	N	High Risk	Y	Y	Y	high	- FLAG Emissions: ~226.000 to - Origin: Europe (98%), New Zealand	High Risk	See list of measures for reduction of FLAG emissions (supply chain improvements at farm-level, increase plant-based ingredients)
Palm Oil	N	Medium Risk	Y	N	N	medium	-FLAG Emissions: 4.800 to - 85% Certified RSPO Segregated - in conformance with SBTi. - 15 % Certified RSPO Mass Balance - Origin: Indonesia, Malaysia	Medium Risk	Uphold certification, ensure RSPO Segregated certified palm oil throughout the Group.
Soy	N	Medium Risk	N	N	N	very low	-Potentially relevant as part of feed for cows in upstream supply chain. -Several suppliers have banned feedstock from overseas and/or guarantee GMO free feed. -A growing part of soy as a protein source is from European cultivation.	Medium Risk	Further increase supply chain transparency, gather additional information on origin of feed especially from cheese (= main raw material) traders.
Beef	N	Medium Risk	Y	N	N	high	-FLAG Emissions: ~260 to -Origin: Europe -Low input volumes	Low Risk	Further reduction or replacement of beef as ingredient.
Cocoa	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-Not applicable	n.a.	n.a.
Wood/fiber	N	Low Risk	N	N	N	high	-Used as reusable transport material (wood pallets) - Partly from recycled material -Origin: Europe	Low Risk	Gather additional information on origin and sustainability of wood pallets.



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